

**CHAPTER - VII**  
**ADVANCE RULING**

**Section 14 : Definitions**

In this Chapter, unless the context otherwise requires,-

- (a) **“advance ruling”** means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100 of the Central Goods and Services Tax Act, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;
  - (b) **“Appellate Authority”** means the Appellate Authority for Advance Ruling constituted under section 16.
  - (c) **“applicant”** means any person registered or desirous of obtaining registration under this Act;
  - (d) **“application”** means an application made to the Authority under sub-section (1) of section 97 of the Central Goods and Services Tax Act;
  - (e) **“Authority”** means the Authority for Advance Ruling, constituted under section 15;
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