

**Section 100 : Appeal to Appellate Authority**

- (1) The concerned officer, the jurisdictional officer or an applicant aggrieved by any advance ruling pronounced under sub-section (4) of section 98, may appeal to the Appellate Authority.
- (2) Every appeal under this section shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the concerned officer, the jurisdictional officer and the applicant:  
**Provided** that the Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period of thirty days, allow it to be presented within a further period not exceeding thirty days.
- (3) Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed.

**Relevant Rule: Rule 106, 107A**

**Relevant Form: Form GST ARA-2, GST ARA-3**

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