

Central Goods & Services Tax Rules, 2017

**Rule 107 : Certification of copies of the advance rulings pronounced by the Appellate Authority**

A copy of the advance ruling pronounced by the Appellate Authority for Advance Ruling and duly signed by the Members shall be sent to-

- (a) the applicant and the appellant;
- (b) the concerned officer of central tax and State or Union territory tax;
- (c) the jurisdictional officer of central tax and State or Union territory tax;  
and
- (d) the Authority,

in accordance with the provisions of sub-section (4) of section 101 of the Act.