

Rule 106 : Form and manner of appeal to the Appellate Authority for Advance Ruling

- (1) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by an applicant on the common portal in **FORM GST ARA-02** and shall be accompanied by a fee of ten thousand rupees to be deposited in the manner specified in section 49.
 - (2) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by the concerned officer or jurisdictional officer referred to in section 100 on the common portal in **FORM GST ARA-03** and no fee shall be payable by the said officer for filing the appeal.
 - (3) The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all relevant documents accompanying such appeal shall be signed,-
 - (a) in case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and
 - (b) in the case of an applicant, in the manner specified in rule 26.
-