

**The Chhattisgarh Goods & Services Tax Rules, 2017**

**Rule 104 : Form and manner of application to the Authority for Advance Ruling**

- (1) An application for obtaining an advance ruling under sub-section (1) of section 97 shall be made on the common portal in **FORM GST ARA-01** and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49.
  - (2) The application referred to in sub-rule (1), the verification contained therein and all relevant documents accompanying such application shall be signed in the manner specified in rule 26.
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