



**GOVERNMENT OF INDIA  
GOODS AND SERVICES TAX COUNCIL**

F. No.193/Advance Ruling/GSTC/2017  
5th Floor, Tower-II, Jeevan Bharati Bldg  
Connaught Place, New Delhi  
22.05.2018

**OFFICE MEMORANDUM**

**Sub: Constitution of "Appellate Authority for Advance Ruling" –reg.**

"Appellate Authority for Advance Ruling" (AAAR) is to be constituted in each state in terms of Section 99 of the SGST Act, 2017 and corresponding provisions under UTGST Act, 2017. The Appellate Authority shall consist of–

- (i) the Chief Commissioner of Central Tax as designated by the Board; and
- (ii) the Commissioner of State tax.

2. Since the Advance Ruling are being issued by the Authority for Advance Ruling in the States, it is imperative to put in place the appellate mechanism immediately, so as to enable filing of appeal by the applicants or the department, as the case may be.

3. It is, therefore requested that CBIC and concerned States may designate Chief Commissioner of Central Tax and Commissioner Commercial Taxes as members of AAAR in each state. Accordingly, all states are requested to constitute AAAR in their State urgently, if not already constituted and copy of Notification may please be sent to this office, alongwith the information in the enclosed proforma, in order to collate and display on the website of GST Council.

  
(Arun Goyal)  
Special Secretary

Encl.: As above

**To:**

1. Ms Vanaja N. Sarna, Chairperson, CBIC, North Block, New Delhi.
2. The Commissioner & Secretary, All States.
3. Shri S.K.Rai, Director (UT), Ministry of Home Affairs- to constitute AAAR for UTs.

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## Details of the Appellate Authority for Advance Ruling (AAAR)

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Name of State/ Union Territory	Name & Designation of the Member of the State Government for AAAR	Name & Designation of the Member of Central Government for AAAR	Office Address of the AAAR	Telephone / Fax Number & e-mail id of the Office of AAAR
1	2	3	4	5