

Internal Circular

MAHARASHTRA AUTHORITY FOR ADVANCE RULING

(Constituted under section 96 of the Maharashtra Goods and Services Tax Act, 2017)

Office of the
Advance Ruling Authority(GST)
Maharashtra State, Mumbai
GST Bhavan, 8th floor, H/4, Cabin
Mazgaon, Mumbai – 400010.
022-23760746.

NO: GST/ARA/Maharashtra State/2018-19/B 49 Mumbai, dt. 3/04/2019.
Internal circular ARA No. 01/2019

**Subject : - Attendance of concerned or jurisdictional officer for hearing of
Advance Ruling Authority applications under CGST/SGST
Act, 2017.**

In exercise of the powers conferred under the section 106 of CGST ACT and SGST ACT 2017, the authority, prescribes the following procedure with respect to written submission and attendance by jurisdictional officer/ Concerned officer:

1) Written submissions made by the concerned Officer /jurisdictional officer shall be approved by the jurisdictional Commissioner of Central Tax in case of CGST and Joint Commissioner of State Tax in case of SGST.

2) It is also prescribed that an officer, not below the rank of Superintendent of CGST/ Assistant Commissioner of State Tax shall attend hearings before the authority.



Member

(B. V. BORHADE)
Advance Ruling Authority
Maharashtra state, Mumbai



Member

(B. TIMOTHY)
Advance Ruling Authority
Central Tax department, Mumbai

Copy submitted for information to :-

1. Hon'ble Chief Commissioner of CGST and Central Excise ,Mumbai Zone.
2. Hon'ble Commissioner of State Tax, Maharashtra state, Mumbai
3. Hon'ble Commissioner of Central CGST & CE, Divisions, Maharashtra state.

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