



# Goods & Services Tax

## Educational Series

PD & PP : GST : 381

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### GST Portal Updates (Advance Ruling)

#### Appeal against the Advance Ruling given the Authority

- Once an advance ruling is issued by the authority and if the applicant or the taxpayer is aggrieved by such an advance ruling, they can file appeal before the appellate authority.
- *(Refer Section 100 of the CGST Act, 2017)*

#### Rectification of mistake in the order by the advance ruling authority or its appellate authority

- If there is any mistake in the order passed under Section 98 or 101, by the authority or the appellate authority, which is apparent from the record, the authority or the appellate authority can pass a rectification order for rectifying such mistake, if such mistake is noticed by the authority or by the appellate authority themselves or if such mistake is brought to its notice by the concerned or the jurisdictional officer or by the applicant/appellant, within a period of six months from the date of the order. The applicant/appellant can make an application to the authority/ appellate authority for rectification of the mistake.
- *(Refer Section 102 of the CGST Act, 2017)*

**Source:** NACIN GST Weekly Update

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