

M/s. H R Enterprises

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No.41/ARA/2026

Dated 17.04.2026

F Facts

The applicant filed an online application for an advance ruling under Section 97 of the CGST Act, 2017. However, they failed to file the required manual application in quadruplicate as mandated by Rule 107A of the CGST Rules, 2017. Despite multiple notices issued by the authority, the applicant did not comply with the procedural requirements.

H Ruling

The Authority for Advance Ruling rejected the application due to the applicant's failure to comply with procedural requirements. Specifically, the applicant did not file the manual application in quadruplicate along with the necessary supporting documents and proof of payment as required by Rule 107A. Consequently, the application was dismissed without addressing the merits of the case.

R Reasoning

The authority noted that the applicant failed to file the manual application in quadruplicate as prescribed under Rule 107A of the CGST Rules, 2017, despite receiving multiple notices. Although the applicant paid the requisite fees, the lack of manual filing and supporting documentation rendered the application incomplete. Therefore, the authority concluded that the application is **liable for rejection** under Section 98(2) of the CGST Act, 2017. The ruling clarifies that the applicant may file a fresh application in accordance with the law if they still require an advance ruling.

P Provisions Relied On

Section 97 of the CGST Act, 2017

Section 97 of the TNGST Act, 2017

Rule 107A of the CGST Rules, 2017

Section 98(2) of the CGST Act, 2017

! For the Practitioner

This order serves as a procedural reminder that compliance with Rule 107A regarding the filing of manual applications in quadruplicate is mandatory for the admission of an advance ruling application. It does not provide any substantive interpretation of GST law. Practitioners should ensure all procedural formalities are strictly followed to avoid **summary rejection** of their applications.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> 8-hr_enterprises_aar_order.pdf

Prepared 11-10-2026.

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