

M/s. Sivanmalai Andavar Ginning Factory

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No. 26/ARA/2026

Dated 09.03.2026

F Facts

The applicant filed an application for an advance ruling through the online portal. However, the applicant failed to file the GST ARA-01 application in the prescribed format as required by the relevant rules. Despite receiving multiple notices via registered post and email requesting the rectification of this defect, the applicant did not respond or comply.

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 application in the prescribed format or provide the necessary payment proof. Consequently, the request for an advance ruling was dismissed.

R Reasoning

The Authority relied on Section 98(2) of the CGST Act, 2017, which allows for the rejection of an application if it does not meet the prescribed requirements. The applicant failed to adhere to Rule 104 of the CGST Rules, 2017, regarding the submission of the application in the correct format. Furthermore, the applicant did not provide the required proof of payment for the application fees as requested in multiple notices. Due to this persistent non-compliance and lack of response, the Authority determined that the application was liable for rejection.

P Provisions Relied On

Section 98(2) of the CGST Act, 2017

Rule 104 of the CGST Rules, 2017

Rule 107A of the CGST Rules, 2017

! For the Practitioner

This order serves as a procedural reminder that **strict adherence to filing formats** and documentation requirements is mandatory for an advance ruling application to be admitted. It does not provide any substantive interpretation of tax law, as the application was **rejected on procedural grounds** due to the applicant's failure to rectify defects. Practitioners should ensure all prescribed forms and fees are submitted correctly to avoid summary dismissal.

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 -> [11-sivanmalai aar_order.pdf](#)

Prepared 12-10-2026.

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