

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**LOK SABHA**

**UNSTARRED QUESTION No. 86**

TO BE ANSWERED ON MONDAY, JULY 19, 2021/ASHADHA 28, 1943 (SAKA)

**SETTING UP OF AARS**

**86. SHRI SUSHIL KUMAR SINGH:**

Will the Minister of FINANCE be pleased to state:

- (a) whether it is a fact that in-principle approval was given to the setting up of national benches of Authority on Advanced rulings (AARs) and Appellate Authority of Advanced Rulings (AAR) in the 31st meeting of GST council held on 22nd December 2018,;
- (b) if so, whether such benches at national level and regional benches of AAR have been set up;
- (c) if so, the details of such benches;
- (d) if not, the reasons for delay in setting up such benches and the proposed timeline to set up them; and
- (e) the comprehensive list of contradictory AAR rulings?

**ANSWER**

**MINISTER OF STATE FOR FINANCE (SHRI PANKAJ CHAUDHARY)**

(a) The GST Council in its 31st Meeting held on 22nd December 2018 gave in-principle approval for setting up of an appellate body at National level, where there are conflicting decisions of two or more different Appellate Authorities for Advance Ruling (AAAR) on the same issue in respect of a taxpayer having the same Permanent Account Number (PAN) and registered in two or more States.

(b) to (d) Authorities for Advance Ruling (AAR) and Appellate Authorities for Advance Ruling (AAAR) have already been set up in all the States and Union territories under their respective SGST / UTGST Acts.

As regards setting up of National Appellate Authority for Advance Ruling, the relevant provision under the CGST Act, 2017 was introduced through the Finance (No. 2) Act, 2019. However, the same would be notified on a date to be recommended the GST Council. The National Appellate Authority for Advance Ruling can be constituted only after the said provision is notified.

(e) The rulings given by AAR and AAAR depend upon the specific facts in respect of a particular taxpayer who seeks a ruling and are not generic to an issue.

As such, no details of contradictory rulings in cases where facts are similar, are maintained.

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