

प्रधान मुख्य आयुक्त, वस्तु एवम् सेवा कर व केंद्रीय उत्पादशुल्क कार्यालय, मुंबई  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST AND CENTRAL EXCISE, MUMBAI  
वस्तु एवम् सेवा कर भवन, 115, महर्षि कर्वे मार्ग, चर्चगेट स्टेशन के सामने, मुंबई-400020.  
GST BHAWAN, 115, MAHARSHI KARVE ROAD, OPP. CHURCHGATE STATION, MUMBAI 400 020.

**TRADE NOTICE NO. 52/2018**

**Subject :- Constitution of Appellate Authority for Advance Ruling in the State of Maharashtra - regarding.**

Trade including exporters and other taxpayers under the jurisdiction of the office of the Principal Chief Commissioner of GST & CX, Mumbai Zone and all other stakeholders are informed that in terms of provisions of Section 99 of CGST Act, 2017, and Section 99 of Maharashtra Goods & Services Act, vide Notification Np.HGST-1018/C.R.38/Taxation-1 10<sup>th</sup> May, 2018, an Appellate Authority for Advance Ruling for the State of Maharashtra has been constituted.

2. The said Appellate Authority for Advance Ruling (AAAR) is constituted of following members :

Name of State/ Union Territory	Name & Designation of the Member of the Central Government for AAAR	Name & Designation of the Member of the State Government for AAAR	Office Address of the AAAR	Telephone/ Fax Number & E-mail ID of the office of AAAR
Maharashtra	Ms Sungita Sharma, Chief Commissioner of CGST	Shri Rajiv Jalota, Commissioner of State Tax	15 <sup>th</sup> Floor, Air India Building, Nariman Point, Mumbai-400021	022-22049150 022-22747802(Fax) E-mail ID : aar.mumbaigst@gov.in

3. For eligibility/conditions for filing appeal to the said Authority, the time limit for filing appeal and condonation of delay, if any, in filing appeal, reference may be had to Section 100 of CGST Act, 2017.

4. The form and manner of filing application/appeal before the Appellate Authority for Advance Ruling and the procedure etc. will be governed by the provisions of Chapter XII of CGST Rules, 2017 (Rules 103 to 107A).
5. Consequent upon the setting up of the Appellate Authority for Advance Ruling, with a view to provide quick response to any queries in this regard, Shri C.P.S.Chauhan, Deputy Commissioner, CGST & CX, Mumbai Zone has been appointed as the Nodal Officer. He can be contacted at 022-22052740, E-mail ID - chandrapal.singh@nic.in
6. All concerned Trade Associations and Chambers of Commerce and Industry are requested to bring the contents of this Trade Notice to the notice of their members and constituents, for necessary guidance.
7. Difficulty faced, if any, in this regard may please be brought to the notice of the undersigned.

This issues with the approval of the Chief Commissioner.



(S.C. GANGER)  
Additional Commissioner (PCCO),  
CGST & Central Excise, Mumbai Zone.

F.No.IV/16-Tech-137/AdvanceRuling/PCCO/Mumbai/2018  
Mumbai, the May, 2018.

Copy to :-

- 1) Trade Associations (through respective E-mails).
- 2) The Commissioner, SGST, Mazgaon, Maharashtra.
- 3) The Commissioner, Mumbai East/Mumbai West/Mumbai South/Mumbai Central / Thane / Thane Rural / Raigad / Belapur/ Palghar / Navi Mumbai / Bhiwandi.
- 4) The Superintendent, Computer Cell, Mumbai Central for uploading in website.
- 5) P.R.O., Mumbai Central, for displaying on Notice board at GST Bhavan, 115, M.K. Road, Churchgate, Mumbai-400020.
- 6) Master File.