



Lawgics

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Section 102 of CGST Act, 2017



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102. Rectification of advance ruling.

The Authority or the Appellate Authority or the National Appellate Authority may amend any order passed by it under section 98 or section 101 or section 101C, so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority or the Appellate Authority or the National Appellate Authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, the applicant or the appellant within a period of six months from the date of the order:

Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard.

Our Interpretation

Section 102

(Constitution of National Appellate Authority has not been notified yet.)

This section deals with the rectification of an error in the advance ruling **which is apparent on the face of the record**.

The AAR or AAAR or National Appellate Authority may **amend the order to rectify any mistake apparent from records**, if such mistake:

- is noticed by the AAR, AAAR or National Appellate Authority on its own accord, or
- is brought to the notice of the AAR, AAAR or National Appellate Authority by the concerned officer or the jurisdictional officer or;
- is brought to the notice of the AAR, AAAR or National Appellate Authority by the appellant or applicant.

The rectification may be made by the Authority for Advance Ruling (AAR) or Appellate Authority for Advance Ruling (AAAR) or National Appellate Authority within **six months** from the **date of the order**, and shall not result in a substantial amendment to the order being rectified. The rectification shall not arise on account of any interpretational issues or change in views and opinions of the members of the AAR or AAAR or National Appellate Authority.

Any **rectification** resulting in an **increase in the tax liability** or **reduction of admissible input tax credit** shall be carried out only after giving the applicant/appellant **an opportunity of being heard**. Before rectification of an advance ruling order, a notice is required to be issued to the applicant or appellant, as the case may be, to provide him a reasonable opportunity of being heard, if such rectification has the effect of:

- enhancing the tax liability, or
- reducing the amount of admissible input tax credit.

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