

---

# **ADVANCE RULING UNDER GOODS AND SERVICES TAX: STATUTORY FRAMEWORK, INSTITUTIONAL ARCHITECTURE, AND THE QUEST FOR LEGAL CERTAINTY**

---

Vipin Kumar Singhal, Research Scholar, Faculty of Legal Studies, HRIT University,  
Ghaziabad

## **ABSTRACT**

The Goods and Services Tax ('GST') regime in India, operative since 1 July 2017, introduced not only a unified indirect tax structure but also a suite of dispute-prevention and tax-certainty mechanisms designed to reduce litigation and facilitate ease of doing business. Chief among these mechanisms is the Advance Ruling system, codified under Chapter XVII (Sections 95 to 106) of the Central Goods and Services Tax Act, 2017 ('CGST Act'). An Advance Ruling is a binding decision issued by a legally constituted authority to a registered or prospective taxpayer on specific questions concerning the tax liability of a proposed or ongoing supply of goods or services. Its foundational promise is straightforward: before a business commits to a transaction or a course of conduct, it can seek an authoritative determination of how the law applies to that transaction, thereby eliminating uncertainty, pre-empting disputes, and enabling rational commercial planning.

This research paper offers a comprehensive doctrinal examination of the Advance Ruling framework under GST. It analyses the statutory provisions including Sections 95 to 106 of the CGST Act and the cognate rules, particularly Rules 103 to 107A of the Central Goods and Services Tax Rules, 2017 together with the institutional architecture of the three-tier adjudicatory structure comprising the Authority for Advance Ruling ('AAR') at the State or Union Territory level, the Appellate Authority for Advance Ruling ('AAAR'), and the newly proposed National Appellate Authority for Advance Ruling ('NAAAR'), whose functions have been recommended for merger into the GST Appellate Tribunal ('GSTAT') by the 56th GST Council Meeting.

The paper examines the scope of questions admissible for Advance Ruling under Section 97(2) covering classification of goods or services,

applicability of notifications, determination of time and value of supply, admissibility of Input Tax Credit, liability to pay tax, registration requirements, and the supply or not question and the significant body of judicial interpretation that has defined the outer boundaries of that scope. It critically evaluates the questions that lie beyond the AAR's jurisdiction, including transitional credits, place of supply (subject to the Kerala High Court's expansive reading in *Sutherland Mortgage Services Inc.*), past transactions, and matters pending or decided in ongoing proceedings.

The procedural mechanics of filing, admission, hearing, and pronouncement are mapped against the statutory timelines and portal workflows, incorporating the practical guidance contained in ICAI's Handbook on Advance Ruling under GST (December 2025, 2nd Edition). The paper engages with a set of persistent structural problems in the current framework: the GSTIN-specific (rather than PAN-based) binding effect, which means that an Advance Ruling obtained by one branch of a multi-state enterprise does not bind other branches; the absence of judicial members in the AAR and AAAR, creating an all-administrative bench with limited cross-jurisdictional persuasive value; the risk of contradictory rulings from different State AARs on identical legal questions; and the consequent commercial unpredictability. The institutional response to these problems, the NAAAR under Section 101A and the proposed integration of its functions into GSTAT under the 56th Council recommendation is examined and evaluated.

The paper also assesses the provisions for rectification under Section 102, the binding force and durational limits of Advance Rulings under Section 103, and the voiding mechanism under Section 104 where rulings have been obtained by fraud, suppression, or misrepresentation. Constitutional questions touching the powers of the AAR particularly the authority conferred on officers of Joint Commissioner rank to issue rulings binding on higher officials are identified and contextualised.

The doctrinal methodology employed draws on the text of the CGST Act and Rules, CBIC circulars and notifications (including Circular No. 25/25/2017-GST on manual filing) and key High Court rulings. The study concludes that while the Advance Ruling mechanism represents a structurally sound and commercially valuable instrument for tax certainty, its current implementation suffers from three principal deficiencies: a state-level fragmentation that produces inconsistent outcomes across the federation; an institutional design that lacks judicial independence at the first two tiers; and an NAAAR/GSTAT integration that, while conceptually sound, has yet to be operationalised with the required legislative notification. Targeted reforms include inclusion of judicial members in the AAR, a PAN-based binding effect for intra-entity rulings, real-time inter-authority communication to

prevent conflicting rulings, and prompt notification of the NAAAR or its GSTAT substitute are proposed as the necessary correctives.

**Keywords:** Advance Ruling, GST, Authority for Advance Ruling, Appellate Authority, National Appellate Authority, CGST Act 2017, Tax Certainty, Section 97, Scope of Advance Ruling, GSTAT, ICAI Handbook.

## INTRODUCTION

When India unified its indirect tax structure under the Goods and Services Tax on 1 July 2017, it also institutionalised a mechanism that businesses had long demanded: a structured, legally binding way to obtain an authoritative answer to a tax question before a transaction is committed to. That mechanism is the Advance Ruling system under Chapter XVII of the Central Goods and Services Tax Act, 2017 ('CGST Act').<sup>1</sup>

The idea is not novel. Income tax advance rulings have existed since 1993.<sup>2</sup> For indirect taxes, the mechanism was introduced in 1999 for customs and excise, extended to service tax in 2003, and consolidated into the GST framework.<sup>3</sup> What distinguishes the GST architecture is its three-tier structure the Authority for Advance Ruling ('AAR') at State or Union Territory level, the Appellate Authority for Advance Ruling ('AAAR'), and a National Appellate Authority ('NAAAR') and its integration with the GST compliance portal.

An Advance Ruling is a binding decision given by the AAR or AAAR to an applicant on specified questions relating to a supply of goods or services being undertaken or proposed to be undertaken.<sup>4</sup> Its value is threefold: it provides pre-transaction certainty about tax liability, reduces litigation by resolving interpretational disputes in advance, and signals to investors that the tax system is transparent and accessible.<sup>5</sup>

Yet the mechanism is marked by structural tensions: state-level fragmentation means the same legal question can receive different answers in different States; the binding effect of a ruling is GSTIN-specific and does not extend across a company's branches in other States; the AAR

---

<sup>1</sup>Chapter XVII (Sections 95–106), Central Goods and Services Tax Act, 2017 (Act No. 12 of 2017).

<sup>2</sup>Sections 245N to 245R, Income Tax Act, 1961, inserted by the Finance Act, 1993.

<sup>3</sup>Advance rulings for customs and excise introduced in 1999 vide Sections 28E–28L, Customs Act, 1962 and Sections 23A–23H, Central Excise Act, 1944; extended to service tax (Sections 96A–96-I, Finance Act, 1994) in May 2003.

<sup>4</sup>Section 95(a), CGST Act, 2017 — definition of 'advance ruling'.

<sup>5</sup>ICAI, Handbook on Advance Ruling under GST (2nd Edition, December 2025), GST & Indirect Taxes Committee, The Institute of Chartered Accountants of India, pp. 1–3.

consists entirely of serving revenue officers with no judicial member; and the NAAAR, though legislated in 2019, has never been constituted. The 56th GST Council Meeting's recommendation that the GSTAT Principal Bench absorb the NAAAR's functions offers a path forward.

## **PROBLEM STATEMENT**

The central structural problem is that the AAR and AAAR are State-level bodies with no horizontal binding authority. Different State AARs have ruled differently on identical questions of classification, notification applicability, and supply characterisation, leaving taxpayers in genuine legal uncertainty. A taxpayer operating nationally cannot rely on one ruling; it must apply separately in each State, bearing both the cost and the risk of inconsistent outcomes.

The institutional design of the AAR is also contested. Composed exclusively of serving officers of the Central and State tax departments<sup>6</sup> with no judicial member the AAR cannot command the same institutional credibility or independence as a body with judicial participation. The NAAAR, which was legislated to resolve inter-State conflicts,<sup>7</sup> has never been operationalised, leaving the apex of the three-tier architecture empty.

## **RESEARCH QUESTIONS**

- What is the legislative framework governing Advance Rulings under the CGST Act, 2017?
- What questions are admissible under Section 97(2) and how have courts defined the outer limits of that scope?
- What are the principal structural deficiencies of the current three-tier architecture and what reforms have been proposed?
- How does the binding effect of an Advance Ruling operate, and what are its limitations for multi-state enterprises?

---

<sup>6</sup>Rule 103, Central Goods and Services Tax Rules, 2017 — Government shall appoint officers not below the rank of Joint Commissioner as members of the AAR; substituted vide Notification No. 22/2017-CT dated 17.08.2017.

<sup>7</sup>Section 101A(1)–(3), CGST Act, 2017 — Constitution of National Appellate Authority for Advance Ruling; inserted by Finance (No. 2) Act, 2019 with effect from a date yet to be notified.

- What judicial and legislative responses would produce a consistent and commercially reliable Advance Ruling system?

## **RESEARCH OBJECTIVES**

This study aims to:

- Examine the statutory text and institutional structure of Sections 95 to 106 of the CGST Act, 2017 and the cognate Rules.
- Analyse the scope of admissible questions under Section 97(2) and the judicially developed exclusions.
- Critically evaluate the institutional architecture of the AAR, AAAR, and NAAAR, including the proposed GSTAT integration.
- Assess the binding force, durational limits, rectification, and voiding provisions governing Advance Rulings.
- Propose legislative, administrative, and technological reforms to resolve structural deficiencies.

## **RESEARCH METHODOLOGY**

This research adopts a doctrinal methodology drawing on the CGST Act, 2017, the CGST Rules, 2017, CBIC circulars and notifications (including Circular No. 25/25/2017-GST<sup>8</sup>), judgments of the Supreme Court and various High Courts, and the ICAI's Handbook on Advance Ruling under GST (December 2025, 2nd Edition). No empirical fieldwork or survey data has been employed.

## **LEGAL FRAMEWORK: SECTIONS 95 TO 106, CGST ACT 2017**

Chapter XVII of the CGST Act, 2017 contains twelve sections 95 to 106 constituting the complete legislative scheme for Advance Rulings under GST. The architecture can be

---

<sup>8</sup>Circular No. 25/25/2017-GST dated 21.12.2017 — Manual filing of applications for Advance Ruling and appeals before AAAR; application to be filed in quadruplicate; fee to be deposited online even for manual filings.

understood in five elements: definitions (Section 95), institutional structure (Sections 96, 99, 101A), application and hearing procedure (Sections 97, 98, 100, 101, 101B, 101C), auxiliary provisions on rectification, applicability, voiding, and powers (Sections 102, 103, 104, 105), and the general procedure provision (Section 106).

### 1. Section 95: Definitions

Section 95 defines four foundational terms. An 'advance ruling' is a decision provided by the AAR, AAAR, or NAAAR on specified questions relating to supply being undertaken or proposed by the applicant. An 'applicant' is any person registered or desirous of obtaining registration<sup>9</sup>. The definition of 'advance ruling' covers both ongoing and proposed supplies, which is broader than pre-GST provisions that covered only proposed transactions.

The question of who qualifies as an 'applicant' has generated litigation. The Tamil Nadu AAR initially held that service recipients lacked locus standi except for ITC questions. That view was rejected by the Calcutta High Court in *Anmol Industries Limited*,<sup>10</sup> and confirmed by the Madras High Court in *Naga Ltd.*,<sup>11</sup> which held that service recipients with a direct financial stake in the ruling have the requisite standing.

### 2. Section 97(2): Scope of Advance Ruling

The seven admissible categories under Section 97(2)<sup>12</sup> are: (a) classification of goods or services; (b) applicability of notifications; (c) determination of time and value of supply; (d) admissibility of Input Tax Credit; (e) determination of the liability to pay tax; (f) whether the applicant is required to be registered; and (g) whether any particular activity amounts to a supply.

### 3. Questions Outside the Scope of Advance Rulings

Judicially developed exclusions include: (a) transitional ITC the AAAR (Tamil Nadu) in

---

<sup>9</sup>Section 95(c), CGST Act, 2017 — 'applicant' means any person registered or desirous of obtaining registration under this Act.

<sup>10</sup>*Anmol Industries Limited & Anr. v. The West Bengal Authority for Advance Ruling, GST & Ors.*, Calcutta High Court — recipients of services held entitled to seek Advance Ruling.

<sup>11</sup>*Naga Ltd. v. Puducherry Authority for Advance Ruling*, Madras High Court — service recipient held to have locus standi to challenge AAR order issued to service provider.

<sup>12</sup>Section 97(2)(a)–(g), CGST Act, 2017 — seven categories of questions on which advance ruling may be sought.

*Shapoorji Pallonji*<sup>13</sup> held this falls outside Section 97(2)(d), though Gujarat's *R.B. Construction Company*<sup>14</sup> reached a contrary conclusion, illustrating the fragmentation problem; (b) past transactions, since the ruling must relate to supply 'being undertaken or proposed'; (c) matters already pending or decided in any proceedings against the applicant<sup>15</sup>; and (d) anti-profiteering, e-way bill, and Foreign Trade Policy matters, which are governed by separate statutory regimes.

## INSTITUTIONAL ARCHITECTURE: AAR, AAAR, AND NAAAR

### 1. The Authority for Advance Ruling (Section 96)

Section 96 designates the AAR constituted under each State GST Act or UT GST Act as the AAR for that jurisdiction under the CGST Act.<sup>16</sup> Rule 103 requires that members be officers not below the rank of Joint Commissioner one from Central tax and one from State tax. The all-officer composition is the most contested feature of the AAR: unlike the income tax advance ruling mechanism, no judicial member participates, raising structural concerns about institutional independence.

### 2. The Appellate Authority for Advance Ruling (Section 99)

Section 99 constitutes the AAAR in each State or Union Territory, comprising the Chief Commissioner of Central Tax and the Commissioner of State Tax.<sup>17</sup> Its jurisdiction is appellate (appeals under Section 100) and original (references under Section 98(5) where the AAR members are divided).<sup>18</sup>

The AAAR in *Vaishnaoi Infratech and Developers Pvt. Ltd.*<sup>19</sup> (Telangana, 2025) clarified that

---

<sup>13</sup>Shapoorji Pallonji and Company Private Limited, In re, App. A.A.R. — GST — Tamil Nadu — transitional credit questions held outside scope of Section 97(2).

<sup>14</sup>R.B. Construction Company, In re, (2018), AAR — GST — Gujarat — transitional ITC eligibility adjudicated without jurisdictional objection; affirmed by Gujarat AAAR and Gujarat High Court.

<sup>15</sup>Section 98(2), CGST Act, 2017 — proviso: application shall not be admitted where the question is already pending or decided in any proceedings in the case of the applicant.

<sup>16</sup>Section 96, CGST Act, 2017 — the AAR constituted under State GST Act / UT GST Act shall be deemed to be the AAR for that State or Union Territory for CGST purposes.

<sup>17</sup>Section 99, CGST Act, 2017 — Appellate Authority for Advance Ruling constituted under State GST Act / UT GST Act deemed to be the Appellate Authority for CGST purposes.

<sup>18</sup>Section 98(5), CGST Act, 2017 — where members of the AAR differ on any question, they shall state the point(s) of difference and make a reference to the Appellate Authority for hearing and decision.

<sup>19</sup>Vaishnaoi Infratech and Developers Pvt. Ltd., In re, (2025), App. A.A.R. — GST — Telangana — AAAR held that upon appeal under Section 100, it can only confirm or modify the ruling of the AAR; original jurisdiction under Section 98(5) arises only when matter is referred by a divided AAR.

in appellate mode it is confined to confirming or modifying the ruling actually made by the AAR; it cannot fill gaps left by a partial AAR ruling. The power of remand not expressly granted by Section 101(1) has nonetheless been exercised by the Gujarat and Karnataka AARs in procedurally defective cases.<sup>20</sup>

### 3. The NAAAR (Section 101A) and GSTAT Integration

The NAAAR was introduced by the Finance (No. 2) Act, 2019 to resolve conflicting rulings from different State AARs. Section 101B allows appeals to the NAAAR where Appellate Authorities of two or more States have issued conflicting rulings.<sup>21</sup> Despite being legislated in 2019, the NAAAR has never been constituted. The 56th GST Council Meeting (February 2025) recommended that the GSTAT Principal Bench also serve as the NAAAR,<sup>22</sup> which would consolidate GST dispute resolution in a single tribunal with 31 State Benches across 45 locations. This is conceptually sound but requires legislative amendment and notification that remain pending.

## PROCEDURE: FROM APPLICATION TO RULING

### 1. Filing

An application is filed in FORM GST ARA-01 on the common portal with a fee of Rs. 5,000 under both CGST and SGST/UTGST Acts, making the effective fee Rs. 10,000.<sup>23</sup> Rule 107A permits manual filing where the online module is unavailable, per Circular No. 25/25/2017-GST.

### 2. Admission or Rejection

Under Section 98(2), the AAR admits or rejects the application after examining records and hearing both the applicant and the concerned officer. Rejection is mandatory where the

---

<sup>20</sup>Punjab State Corporation Power Ltd., In re, (2023), App. A.A.R. — GST — Punjab; Shell Energy India (P.) Ltd., In re, (2025), App. A.A.R. — GST — Gujarat; Myntra Designs (P.) Ltd., In re, Karnataka AAAR Order No. KAR/AAAR/06/2022 dated 21.11.2023 — AAAR held to have power to remand application to AAR in appropriate circumstances.

<sup>21</sup>Section 101B, CGST Act, 2017 — Appeal to National Appellate Authority where conflicting advance rulings are given by Appellate Authorities of two or more States or Union Territories.

<sup>22</sup>GST Council, 56th Meeting (February 2025) — Recommendation that the Principal Bench of GSTAT shall also serve as the National Appellate Authority for Advance Ruling, to ensure uniformity across States.

<sup>23</sup>Rule 104(1), CGST Rules, 2017 — application in FORM GST ARA-01 on the common portal, accompanied by fee of Rs. 5,000 to be deposited per Section 49.

question is already pending or decided in proceedings against the applicant. Rejection requires an opportunity of hearing and must be reasoned.<sup>24</sup>

### **3. Hearing and Pronouncement**

After admission, the AAR affords both parties an opportunity to be heard and pronounces a written ruling within ninety days of receipt of the application.<sup>25</sup> Where the AAR members disagree, they refer the point of difference to the AAAR under Section 98(5), which must then pronounce within ninety days of the reference. The ruling is signed by both members and certified per Rule 105.<sup>26</sup> It cannot be given orally. Appeals to the AAAR are filed in FORM GST ARA-02 (applicant, fee Rs. 10,000) or FORM GST ARA-03 (officer, no fee) within thirty days of the ruling, extendable by a further thirty days for sufficient cause.

### **BINDING FORCE, DURATION, AND LIMITS OF ADVANCE RULINGS**

Section 103(1) restricts binding effect to the applicant and the concerned/jurisdictional officer in respect of that applicant. The binding effect is GSTIN-specific, not PAN-wide. Each branch of a multi-state enterprise is a 'distinct person' under Section 25<sup>27</sup> and requires a separate advance ruling application in its own State.

The duration of a ruling is not fixed by statute. Section 103(2) provides that it remains binding unless 'the law, facts or circumstances supporting the original advance ruling have changed'.<sup>28</sup> A change in notification, a rate amendment, or a change in the nature of the supply will extinguish its force. Taxpayers should monitor the law and portal for developments affecting the underlying basis of any ruling they have relied on.

### **RECTIFICATION AND VOIDING OF ADVANCE RULINGS**

Section 102 permits the AAR, AAAR, or NAAAR to rectify any 'error apparent on the face of

---

<sup>24</sup>Section 98(2), CGST Act, 2017 — second and third provisos: (a) no application shall be rejected without an opportunity of hearing; (b) where the application is rejected, the reasons for such rejection shall be specified in the order.

<sup>25</sup>Section 98(6), CGST Act, 2017 — 'The Authority shall pronounce its advance ruling in writing within ninety days from the date of receipt of application'.

<sup>26</sup>Rule 105, CGST Rules, 2017 — a copy of the advance ruling shall be certified to be a true copy of its original by any member of the AAR.

<sup>27</sup>Section 25, CGST Act, 2017 — a person who has obtained more than one registration, whether in one State or Union Territory or more than one State or Union Territory, shall, in respect of each such registration, be treated as distinct persons.

<sup>28</sup>Section 103(2), CGST Act, 2017 — 'the advance ruling referred to in sub-section (1) shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed'.

the record' within six months of the order, either suo motu or on representation of any party.<sup>29</sup>

Section 104 empowers the AAR, AAAR, or NAAAR to declare a ruling void ab initio where it was obtained by fraud, suppression of material facts, or misrepresentation.<sup>30</sup>

## **POWERS OF THE AUTHORITY AND APPELLATE AUTHORITY (SECTION 105)**

Section 105 vests the AAR and AAAR with civil court powers: discovery and inspection, enforcing attendance and examining on oath, issuing commissions, and compelling production of records.<sup>31</sup> Every proceeding is a judicial proceeding under Sections 193, 196, and 228 IPC. The Bombay High Court in *JSW Energy Limited v. Union of India*<sup>32</sup> confirmed that no statutory appeal lies against the AAAR's ruling and that writ jurisdiction of the High Court is the only available remedy underlining why institutional quality at the first two tiers is indispensable.

## **STRUCTURAL DEFICIENCIES AND REFORM AGENDA**

### **1. Absence of Judicial Members**

The most fundamental reform is the inclusion of a judicial member in the AAR. The income tax advance ruling mechanism included retired Supreme Court and High Court judges from inception, recognising that interpretational questions require legal reasoning capacity that is formally trained and institutionally independent.

### **2. State-Level Fragmentation and PAN-Based Binding Effect**

The GSTIN-specific binding effect is poorly suited to the commercial reality of pan-India businesses. Section 103(1) should be amended to extend a ruling's binding effect to all distinct persons bearing the same PAN as the applicant, with notice to concerned officers in all affected

---

<sup>29</sup>Section 102, CGST Act, 2017 — Rectification of advance ruling: error apparent on face of record may be corrected within six months of the order; rectification enhancing tax liability or reducing ITC requires prior hearing.

<sup>30</sup>Section 104, CGST Act, 2017 — Advance ruling to be declared void ab initio where obtained by fraud, suppression of material facts, or misrepresentation; all provisions of Act to apply as if ruling had never been made.

<sup>31</sup>Section 105, CGST Act, 2017 — Powers of Authority and Appellate Authority: civil court powers including discovery, attendance, examination on oath, commissions, and production of records; proceedings are judicial proceedings under Sections 193, 196, and 228 IPC.

<sup>32</sup>*JSW Energy Limited v. Union of India and Ors.*, Writ Petition No. 5 of 2019, Bombay High Court, decided 07.06.2019 — no further statutory appeal lies against a ruling of the AAAR; only writ jurisdiction of the High Court is available.

States. This does not require the NAAAR to be constituted it simply recognises that identical business models should not attract different tax treatment based on registration geography.

### **3. Prompt NAAAR–GSTAT Operationalisation**

The 56th Council's recommendation to integrate NAAAR functions into the GSTAT Principal Bench is the right direction. The GST Council should issue a circular directing State AARs to flag conflicting rulings to the CBIC for early administrative identification.

### **4. Prescribed Timeline for References to AAAR**

Section 98(5) does not prescribe a time limit within which a divided AAR must refer the question to the AAAR. An amendment prescribing thirty days for the reference and ninety days for the AAAR's pronouncement would eliminate indefinitely pending references and restore the mechanism's expeditious character.

## **RECOMMENDATIONS**

Based on the foregoing analysis, the following reforms are proposed:

- Amend Section 96 to include at least one judicial member, a retired High Court judge or a senior advocate with 15+ years of tax law practice in each AAR, bringing the GST mechanism in line with income tax practice.
- Amend Section 103(1) to extend the binding effect of any AAR ruling to all distinct persons bearing the same PAN as the applicant, with appropriate notice to other States' jurisdictional officers.
- Issue a CBIC circular requiring AARs to take cognisance of existing rulings from other States on the same question, either following them with brief reasoning or expressly departing with detailed reasons, to create a transparent divergence record.
- Amend Section 98(5) to prescribe a maximum thirty-day period for a divided AAR to refer the question to the AAAR, and a corresponding ninety-day AAAR deadline from the date of reference.

## **CONCLUSION**

The Advance Ruling mechanism under GST represents one of the most forward-looking elements of India's indirect tax reform. The promise that a taxpayer can get a binding, authoritative, inexpensive, and expeditious answer to a tax question before committing to a transaction is the kind of institutional design that supports investment, reduces litigation, and makes the tax system trustworthy. Eight years into GST, the mechanism has delivered on some of these promises: thousands of rulings have been pronounced across States, the portal workflow is functional, and courts have helpfully expanded the scope of Section 97(2).

The structural deficiencies, however, are real and persistent. GSTIN-specific binding effect means nationally operating businesses cannot rely on one ruling. The all-officer AAR lacks judicial credibility. The NAAAR's non-constitution leaves the apex of the three-tier architecture empty. And the 56th Council's GSTAT integration recommendation, though sound, is yet to be operationalised. None of these problems is beyond legislative solution. What is required is political will and recognition that the Advance Ruling system is not a peripheral feature but one of GST's most commercially important instruments and that every improvement to it is, ultimately, a reduction in the litigation burden on the tax system and the economy.