

Department of Goods Tax
Government of Arunachal Pradesh

Form DF- 04

(See Rule 73 of the Arunachal Pradesh Goods Tax Rules, 2005)

Application for Ruling on General Question under Arunachal Pradesh Goods Tax Act, 2005

1. Registration Number			
2. Full Name of the Business			
3. Mailing Address			
4. Contact Telephone Number(s)			
5. Name, Address and Telephone No of Legal Representative in this particular case.			
6. Has Commissioner commenced your audit? <i>Please refer Section 59 of the Arunachal Pradesh Goods Tax Act</i>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
7. Has the question arisen from any order passed under Arunachal Pradesh Goods Tax Act, 2005 or Arunachal Pradesh Sales Tax Act, 1999?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
8. Type of question <i>Please refer Section 86 of the Arunachal Pradesh Goods Tax Act</i>			
9. Question being asked for ruling			
10. Has the transaction relating to the application taken place?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
11. If yes, then specify the tax period that the transaction relates to	____ ____ / ____ ____ / ____ ____ ____ ____ to ____ ____ / ____ ____ / ____ ____ ____ ____ <i>DD / MM / YYYY</i>		
12. If no, then specify when you propose to conduct the transaction	____ ____ / ____ ____ / ____ ____ ____ ____ <i>DD / MM / YYYY</i>		
13. Names of the parties that are actively involved in the transaction			
13. Reasons for undertaking transaction			
14. Please provide details of all activities that are being undertaken as part of the transaction <i>Attach additional sheet(s) in case you are not able to provide all details in this space</i>			

15. Which are the sections of the Arunachal Pradesh Goods Tax Act that you are seeking to cover in this ruling?

Attach additional sheet(s) in case you are not able to provide all details in this space

16. Have you submitted your return for the tax period to which the application applies? Yes No

17. If yes, then specify the amount to which your application relates

18. Has the said amount been included while computing the return for the said tax period? Yes No

19. Have you previously sought advice from Arunachal Pradesh Goods Tax on any questions or issues similar those sought in this application? Yes No

20. If yes, then give details of the Arunachal Pradesh Goods Tax determination
Attach additional sheet(s) in case you are not able to provide all details in this space

21. Please explain your question in detail

Attach additional sheet(s) in case you are not able to provide all details in this space

Attach statement of facts, all documents relating to the transaction and legal opinion with respect to the question.

22. Please provide a draft ruling on the question

Attach additional sheet(s) in case you are not able to provide all details in this space

Authorised Signatory

Name

Place

Date

Instructions for filling Form DF 04

1. Only one matter can be included in a single application. If you want binding rulings on any alternatives to the arrangement, you must make separate applications; the alternatives cannot be included in the same application
2. You must either have entered into the transaction as set out in the application or be seriously contemplating it
3. You need to give all relevant details and information to the Department about the transaction in the application and the supporting documents
4. The legal opinion attached with this application should include the following:
 - Sections of any legislation that are relevant to the application
 - Legal reasons and appropriate case law that support the interpretation of the section(s) adopted in the draft ruling
 - Possible arguments contrary to the interpretation adopted in the ruling you are seeking and legal reasons and authoritative support for these
 - Other material or relevant matters or sources of information that the Department should know about to ensure access to all pertinent facts and law
5. Inadequate discussion of the legal issues in the application may lead to treatment of the application as being incomplete, request for further legal arguments (delaying the processing and issuing of the ruling) or conduction of significant additional research by the Department. In complex matters, you might consider approaching a professional tax adviser to assist you in preparing your written application
6. In the draft ruling, you are required to focus on exactly what you want covered by the ruling, to help the Department understand precisely what you want. There is no required format for this draft ruling, but it has to contain all the required information and set out your answer to the question raised
7. The Department can request further relevant information from you at any time
8. The Department can make assumptions about future events or aspects of a transaction that will be set out in the binding ruling when we issue it. However, the Department cannot make assumptions about facts or information that you are able to supply to the Department
9. The Department can stipulate conditions in the ruling that must be met if the taxation law is to apply to the transaction as set out in the ruling