

# ‘Govt planning to revamp GST AAR mechanism’

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THE GOVERNMENT is planning to revamp the advance ruling mechanism under the GST by setting up either a centralised authority or 4 regional authorities, in the wake of the contradictory orders passed by AARs in different states. Under

the GST law, each state is required to set up an AARs comprising one member from the central tax department, and the other from the respective state.

As tax officers are members of the authorities, there can be a conflict of interest as they often try to protect the interest of revenue while giving their rulings, an official said.

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