**Procedure for filing Application for Clarifications and Advance Ruling**

As available on [https://www.apct.gov.in/apportal/index.aspx](https://www.apct.gov.in/apportal/index.aspx)

1. Application for clarifications and Advance Ruling under Section 67 shall be in Form 570.
2. Download [Form 570](#).
3. Every such application shall be accompanied by a fee of Rs 1000/- (One thousand rupees) by way of crossed demand draft drawn in favour of the Commissioner of Commercial Taxes, A.P., Hyderabad.
4. Application shall be sent to the following address:

   **Authority for clarifications and Advance Ruling**
   Office of the Commissioner of Commercial Taxes
   C.T Complex. Opposite : Handloom House M.J.Road : Nampally : HYDERABAD- 500001

5. The authority may, after examining such application and any records, called for by order, either admit or reject the application within thirty days form the date of the receipt of the application.
6. The authority holds its sittings in the office of the Commissioner (CT), Hyderabad as and when required and the date and place of hearing will be notified in such manner as the Chairman may by general or special order direct.
7. The authority will pass orders on the applications admitted and copy of the order of Clarification and Ruling will be sent to the applicant in due course.
8. Applicant may withdraw an application, filed by him under Section 67 within thirty days from the date of application or at any time permitted by the Chairman, Authority for Clarification & Advance Ruling.

See Section 67 of APVAT Act, Rule 66 APVAT Rules2005