

Chhattisgarh Goods & Services Tax Act, 2017

Section 99 : Constitution of Appellate Authority for Advance Ruling

The Government shall by notification, constitute an Authority to be known as Chhattisgarh Appellate Authority for Advance Ruling for Goods and Services Tax for hearing appeals against the advance ruling pronounced by the Advance Ruling Authority consisting of,-

- (i) the Chief Commissioner of Central tax as designated by the Board; and
- (ii) the Commissioner of State tax:

Provided that the Government may on recommendations of the Council, notify any Appellate Authority located in another State or Union Territory to act as the Appellate Authority for the State.
