Section 109 : Appellate Tribunal and Benches thereof

(1) Subject to the provisions of this chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act.

(2) The constitution and jurisdiction of the State Bench and the Area Benches located in the State shall be in accordance with the provisions of Section 109 of the Central Goods and Services Tax Act or the rules made thereunder.