

Central Goods & Services Tax Act, 2017

Section 102 : Rectification of advance ruling

The Authority or the Appellate Authority ¹[or the National Appellate Authority] may amend any order passed by it under section 98 or section 101, ²[or section 101C, respectively,] so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority or the Appellate Authority ³[or the National Appellate Authority] on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, the applicant⁴[appellant, the Authority or the Appellate Authority] within a period of six months from the date of the order:

Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard.

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- 1 Inserted by [Finance \(No. 2\) Act, 2019](#) (No. 23 of 2019). Effective date of amendment not yet notified.
 - 2 Inserted by [Finance \(No. 2\) Act, 2019](#) (No. 23 of 2019). Effective date of amendment not yet notified.
 - 3 Inserted by [Finance \(No. 2\) Act, 2019](#) (No. 23 of 2019). Effective date of amendment not yet notified.
 - 4 Substituted for "or the appellant" by [finance \(No. 2\) Act, 2019](#) (No. 23 of 2019). Effective date of amendment not yet notified.