

**Section 106 : <sup>1</sup>[Procedure of Authority, Appellate Authority and National Appellate Authority]**

The Authority or the Appellate Authority <sup>2</sup>[or the National Appellate Authority] shall, subject to the provisions of this Chapter, have power to regulate its own procedure

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<sup>1</sup> Substituted for heading "Procedure of Authority and Appellate Authority" by [Finance \(No. 2\) Act, 2019](#) (No. 23 of 2019). Effective date of amendment not yet notified.

<sup>2</sup> Inserted by [Finance \(No. 2\) Act, 2019](#) (No. 23 of 2019). Effective date of amendment not yet notified.