

Central Goods & Services Tax Act, 2017

**<sup>1</sup>[Section 114 : Financial and administrative powers of President**

The President shall exercise such financial and administrative powers over the Appellate Tribunal as may be prescribed.]

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**1** Section 114 substituted by The Finance Act, 2023, effective date yet to be notified. Earlier to substitution it read as under:

**“Section 114 : Financial and administrative powers of President**

The President shall exercise such financial and administrative powers over the National Bench and Regional Benches of the Appellate Tribunal as may be prescribed:

**Provided** that the President shall have the authority to delegate such of his financial and administrative powers as he may think fit to any other Member or any officer of the National Bench and Regional Benches, subject to the condition that such Member or officer shall, while exercising such delegated powers, continue to act under the direction, control and supervision of the President.”