

**Section 15 : Constitution of Authority for Advance Ruling**

- (1) The Central Government shall, by notification, constitute an Authority to be known as the (name of the Union territory) Authority for Advance Ruling:

**Provided that** the Central Government may, on the recommendations of the Council, notify any Authority located in any State or any other Union territory to act as the Authority for the purposes of this Act.

- (2) The Authority shall consist of—
- (i) one member from amongst the officers of central tax; and
  - (ii) one member from amongst the officers of Union territory tax, to be appointed by the Central Government.
- (3) The qualifications, the method of appointment of the members and the terms and conditions of their service shall be such as may be prescribed.
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