

CHAPTER - XII
ADVANCE RULING

Rule 103 : Qualification and appointment of members of the Authority for Advance Ruling

¹[The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.]

¹ Substituted by Noti. No. 22/2017-Central Tax, dt. 17-08-2017 w.e.f. 01-07-2017.
Earlier to substitution it read as under:
"The Central Government and the State Government shall appoint officer of the rank of Joint Commissioner as member of the Authority for Advance Ruling."