

¹[Rule 109B : Notice to person and order of revisional authority in case of revision

- (1)** Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person adversely, the Revisional Authority shall serve on him a notice in **FORM GST RVN-01** and shall give him a reasonable opportunity of being heard.
 - (2)** The Revisional Authority shall, along with its order under sub-section (1) of section 108, issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed.]
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¹ Rule 109B inserted by Noti. No. 74/2018–Central Tax, dt. 31-12-2018 w.e.f. 31-12-2018.