

CHAPTER - XV
ANTI-PROFITEERING

¹[Rule 122 : Constitution of the Authority

The Authority shall consist of,-

- (a) a Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and
 - (b) four Technical Members who are or have been Commissioners of State tax or central tax ^A[for at least one year] or have held an equivalent post under the existing law,
to be nominated by the Council.]
-

¹ Rule 122 omitted by Noti. No. 24/2022–Central Tax, dt. 23-11-2022 w.e.f. 01-12-2022. Earlier it was read as under:

"Rule 122 : Constitution of the Authority

The Authority shall consist of,-

- (a) a Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and
- (b) four Technical Members who are or have been Commissioners of State tax or central tax ^A[for at least one year] or have held an equivalent post under the existing law,
to be nominated by the Council."

A Earlier inserted by Noti. No. 34/2017, dt. 15-09-2017.