

Central Goods & Services Tax Rules, 2017

Rule 134 : <sup>1</sup>[\*\*\*]

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- 1 Rule 134 omitted by Noti. No. 24/2022-Central Tax, dt. 23-11-2022 w.e.f. 01-12-2022. Earlier it read as under,

<sup>A</sup>[**Rule 134 : Decision to be taken by the majority**

- (1) A minimum of three members of the Authority shall constitute quorum at its meetings.
- (2) If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote.]"

A Earlier it was substituted by Noti. No. 14/2018, dt. 23-03-2018. Earlier it read under:

**"Rule 134 : Decision to be taken by the majority**

If the Members of the Authority differ in opinion on any point, the point shall be decided according to the opinion of the majority."