

Central Goods & Services Tax Rules, 2017

Rule 124 : ¹[**]**

1 Rule 124 omitted by Noti. No. 24/2022–Central Tax, db. 23-11-2022 i.e. 01-12-2022 before it was read as,

"Rule 124 : Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority

(1) The Chairman and Members of the Authority shall be appointed by the Central Government on the recommendations of a Selection Committee to be constituted for the purpose by the Council.

(2) The Chairman shall be paid a monthly salary of ₹ 2,25,000 (fixed) and other allowances and benefits as are admissible to a Central Government officer holding posts carrying the same pay:

Provided that where a retired officer is selected as a Chairman, he shall be paid a monthly salary of ₹ 2,25,000 reduced by the amount of pension.

^A[(3) The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group 'A' post in the Government of India:

Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central Government.]

(4) The Chairman shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment:

Provided that ^B[a] person shall not be selected as the Chairman, if he has attained the age of sixty-two years.

^C [**Provided further** that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Chairman at any time.]

(5) The Technical Member of the Authority shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment:

Provided that ^D[a] person shall not be selected as a Technical Member if he has attained the age of sixty-two years.

^E [**Provided further** that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Technical Member at any time.]"

A Substituted by Noti. No. 34/2017 db. 15-09-2017, earlier it read as under,

"(3) The Technical Member shall be paid a monthly salary of ₹ 2,05,400 (fixed) and shall be entitled to draw allowances as are admissible to a Government of India officer holding Group 'A' post carrying the same pay:

Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary of ₹ 2,05,400 reduced by the amount of pension."

B Inserted by Noti. No. 14/2018, DT. 23-03-2018.

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- C** Substituted by Noti. No. 55/2017, DT. 15-11-2017, earlier it was inserted by Noti. No. 34/2017-Central Tax, DT. 15-09-2017. Earlier it read as under:
"**Provided further** that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of the Chairman at any time."
- D** Inserted by Noti. No. 14/2018, DT. 23-03-2018.
- E** Substituted by Noti. No. 55/2017, DT. 15-11-2017, earlier it was inserted by Noti. No. 34/2017-Central Tax, DT. 15-09-2017. Earlier it read as under:
"**Provided further** that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of a Technical Member at any time."