

Section 16 : Constitution of Appellate Authority for Advance Ruling

- (1) The Central Government shall, by notification, constitute an Appellate Authority to be known as the (name of the Union territory) Appellate Authority for Advance Ruling for Goods and Services Tax for hearing appeals against the advance ruling pronounced by the Advance Ruling Authority:

Provided that the Central Government may, on the recommendations of the Council, notify any Appellate Authority located in any State or any other Union territory to act as the Appellate Authority for the purposes of this Act.

- (2) The Appellate Authority shall consist of—
- (i) the Chief Commissioner of central tax as designated by the Board; and
 - (ii) the Commissioner of Union territory tax having jurisdiction over the applicant.
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