

Chhattisgarh Goods & Services Tax Act, 2017

Section 100 : Appeal to Appellate Authority

- (1) The concerned officer, the jurisdictional officer or an applicant aggrieved by any advance ruling pronounced under sub-section (4) of section 98, may appeal to the Appellate Authority.
 - (2) Every appeal under this section shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the concerned officer, the jurisdictional officer and the applicant:
Provided that the Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period of thirty days, allow it to be presented within a further period not exceeding thirty days.
 - (3) Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed.
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