

seeks to notify the constitution of the Authority for Advance Ruling in the Union Territories (without legislature).**Notification No: 14/2018-UT****Classification: Others****Date: 08-10-2018**

G.S.R. (E).- In exercise of the powers conferred by section 15 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and section 96 of Central Goods and Services Tax Act, 2017 (12 of 2017) and rule 103 of the Goods and Services Tax Rules, 2017, the Central Government, hereby, notifies the Constitution of the Authority for Advance Ruling in the Union territories as mentioned in column (2) of the Table below with the Members as specified in column (3) of the said Table, namely:-

Table

Sl. No.	Name of Union territory of the Authority for Advance Ruling	Name and designation of the Member
(1)	(2)	(3)
1.	Andaman and Nicobar Islands	1. Sh. D. P. S Khushwah, Joint Commissioner of Central Tax, Kolkata Zone; 2. Sh. Subhankar Ghosh, Joint Commissioner, Goods and Services Tax, Union territory of Andaman and Nicobar Islands.
2.	Chandigarh	1. Sh. Kumar Gaurav Dhawan, Joint Commissioner of Central Tax, Chandigarh Zone; 2. Sh. Rakesh Kumar Popli, Additional Commissioner, Excise and Taxation Department, Union territory of Chandigarh.
3.	Daman and Diu	1. Sh. Satish Kumar, Joint Commissioner of Central Tax, Vadodara Zone; 2. Smt. Charmie Parekh, Deputy Commissioner (Union territory Goods and Services Tax), Union territory of Daman and Diu.
4.	Dadar and Nagar Haveli	1. Sh. Satish Kumar, Joint Commissioner of Central Tax, Vadodara Zone; 2. Sh. Rajat Saxena, Deputy Commissioner, (Union territory Goods and Services Tax), Union territory of Dadra and Nagar Haveli
5.	Lakshadweep	1. Sh. B.G. Krishnan, Joint Commissioner of Central Tax, Thiruvananthapuram Zone; 2. Sh. Ankit Kumar Agarwal, Director(Planning, Statistics and Taxation) (Union territory Goods and Services Tax), Union territory of Lakshadweep.

2. This notification shall come into force on the date of its publication in the official Gazette.

