

**Definitions.**

14. In this Chapter, unless the context otherwise requires,—

- (a) “advance ruling” means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub section (1) of section 100 of the Central Goods and Services Tax Act, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;
- (b) “Appellate Authority” means the Appellate Authority for Advance Ruling constituted under section 16;
- (c) “applicant” means any person registered or desirous of obtaining registration under this Act;
- (d) “application” means an application made to the Authority under sub-section (1) of section 97 of the Central Goods and Services Tax Act;
- (e) “Authority” means the Authority for Advance Ruling, constituted under section 15.

**Constitution of Authority for Advance Ruling.**

15. (1) The Central Government shall, by notification, constitute an Authority to be known as the (name of the Union territory) Authority for Advance Ruling:

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

(2) The Authority shall consist of—

- (i) one member from amongst the officers of central tax; and

(ii) one member from amongst the officers of Union territory tax, to be appointed by the Central Government.

(3) The qualifications, the method of appointment of the members and the terms and conditions of their service shall be such as may be prescribed.

### **Constitution of Appellate Authority for Advance Ruling.**

16. (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.

