

Central Goods & Services Tax Rules, 2017

**<sup>1</sup>[Rule 109A : Appointment of Appellate Authority**

- (1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to -
- (a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;
  - (b) <sup>2</sup>[any officer not below the rank of Joint Commissioner (Appeals)] where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent,
- within three months from the date on which the said decision or order is communicated to such person.
- (2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to -
- (a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;
  - (b) <sup>3</sup>[any officer not below the rank of Joint Commissioner (Appeals)] where such decision or order is passed by the Deputy or Assistant Commissioner or the Superintendent,
- within six months from the date of communication of the said decision or order.]
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<sup>1</sup> Rule 109A inserted by [Noti. No. 55/2017-Central Tax, dt. 15-11-2017](#) w.e.f. 15-11-2017.

<sup>2</sup> Substituted for "the Additional Commissioner (Appeals)" by [Noti. No. 60/2018-Central Tax, dt. 30-10-2018](#) w.e.f. 30-10-2018.

<sup>3</sup> Substituted for "the Additional Commissioner (Appeals)" by [Noti. No. 60/2018-Central Tax, dt. 30-10-2018](#) w.e.f. 30-10-2018.