

**Chhattisgarh Goods & Services Tax Act, 2017**

**Section 96 : Constitution of Authority for advance ruling**

- (1) The Government shall, by notification, constitute an Authority to be known as the Chhattisgarh Authority for Advance Ruling:

**Provided** that the Government may, on the recommendation of the Council, notify any Authority located in another state to act as the Authority for the State.

- (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 State tax,
- to be appointed by the Central Government and the State Government respectively.
- (3) The qualifications, the method of appointment of the members and the terms and conditions of their services shall be such as may be prescribed.
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