

**The Chhattisgarh Goods & Services Tax Rules, 2017**

**Rule 103 : Qualification and appointment of members of the Authority for Advance Ruling**

<sup>1</sup>[The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.]

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1 Substituted vide Notification No. 22/ 2017 – State Tax dt 17/ 08/ 2017; wef 01/ 07/ 2017