

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 122 : Constitution of the Authority

The Authority shall consist of—

- (a) a Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and
 - (b) four Technical Members who are or have been Commissioners of State tax or central tax ¹[for at least one year] or have held an equivalent post under the existing law,
to be nominated by the Council.
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¹ Inserted vide Notification No. 34/ 2017 – State Tax dt 15/ 09/ 2017; w ef 22/ 09/ 2017