

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

**Rule 124 : Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority**

(1) The Chairman and Members of the Authority shall be appointed by the Central Government on the recommendations of a Selection Committee to be constituted for the purpose by the Council.

(2) The Chairman shall be paid a monthly salary of Rs. 2,25,000 (fixed) and other allowances and benefits as are admissible to a Central Government officer holding posts carrying the same pay.

**Provided** that where a retired officer is selected as a Chairman, he shall be paid a monthly salary of Rs. 2,25,000 reduced by the amount of pension.

(3) <sup>1</sup>[The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group 'A' post in the Government of India:

**Provided** that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central Government.]

(4) The Chairman shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty- five years, whichever is earlier and shall be eligible for reappointment.

**Provided** that person shall not be selected as the Chairman if he has attained the age of sixty-two years.

<sup>2</sup>[**Provided** further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Chairman at any time.]

(5) The Technical Member of the Authority shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment.

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1 Substituted vide Notification No. 34/ 2017 – Central tax dt 15/ 09/ 2017; wef 15/ 09/ 2017. Prior to substitution it read as under :

“The Technical Member shall be paid a monthly salary of Rs. 2,05,400 (fixed) and shall be entitled to draw allowances as are admissible to a Government of India officer holding Group ‘A’ post carrying the same pay:

**Provided** that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary of Rs. 2,05,400 reduced by the amount of pension.”

2 Substituted vide Notification. No. 55/ 2017 - State Tax dt 15/ 11/ 2017, w.e.f. 15/ 11/ 2017. Till then, the rule read as follows -

**Provided** further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of the Chairman at any time, which was Inserted vide Notification No. 34/ 2017 – Central Tax dt 15/ 09/ 2017; wef 15/ 09/ 2017

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**Provided** that person shall not be selected as a Technical Member if he has attained the age of sixty-two years.

<sup>3</sup>**Provided** further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Technical Member at any time.]

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3 Substituted vide Notification. No. 55/2017 - State Tax dt 15/11/2017, w.e.f. 15/11/2017. Till then, the rule read as follows -

**Provided** further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of a Technical Member at any time