

The Chhattisgarh 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 Chhattisgarh Goods and Service Tax Act or the Central Goods and Services Tax Act may appeal to-
- (a) the <sup>2</sup>[Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner or Deputy Commissioner;]
  - (b) the <sup>3</sup>[Joint Commissioner (Appeals) where such decision or order is passed by the Assistant Commissioner or the State Tax Officer,]  
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 Chhattisgarh Goods and Service Tax Act or the Central Goods and Services Tax Act may appeal to-
- (a) <sup>4</sup>[the Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner or Deputy Commissioner;
  - (b) <sup>5</sup>[the Joint Commissioner (Appeals) where such decision or order is passed by the Assistant Commissioner or the State Tax Officer,]

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1 Inserted vide Notification No. 55/2017-State Tax dt 15/11/2017; wef 15/11/2017

2 Substituted vide Notification No. F-10-36/2018/CT/V(55)- State Tax dt. 23/07/2018 w.e.f. 23/07/2018. Prior to substitution it read as under:

(a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;

3 Substituted vide Notification No. F-10-36/2018/CT/V(55)- State Tax dt. 23/07/2018 w.e.f. 23/07/2018. Prior to substitution it read as under:

(b) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or the State Tax Officer;

4 Substituted vide Notification No. F-10-36/2018/CT/V(55)- State Tax dt. 23/07/2018 w.e.f. 23/07/2018. Prior to substitution it read as under:

(a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;

5 Substituted vide Notification No. F-10-36/2018/CT/V(55)- State Tax dt. 23/07/2018 w.e.f. 23/07/2018. Prior to substitution it read as under:

(b) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or the State Tax Officer;

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

within six months from the date of communication of the said decision or order.]