



Lawgics

By Nidhi, Advocate



Serial No.: 104
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Section 99 of CGST Act, 2017



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99. Appellate authority for advance ruling.

Subject to the provisions of this Chapter, for the purposes of this Act, the Appellate Authority for Advance Ruling constituted under the provisions of a State Goods and Services Tax Act or a Union Territory Goods and Services Tax Act shall be deemed to be the Appellate Authority in respect of that State or Union territory.

Our Interpretation

Section 99

The appellate authority for advance ruling (AAAR) shall be constituted in each state/UT. The appellate authority constituted in each State/UT shall be deemed to be the Appellate Authority in respect of that State/UT which will entertain appeals against any advance ruling that is passed by the AAR of that State/UT.

Similar to Section 96 in respect of AAR, the State Government may notify any Appellate Authority located in another State/UT to act as the Appellate Authority for the State.

The Appellate Authority for Advance Ruling (AAAR) shall consist of members representing the Central GST and the State GST.

The Chief Commissioner of Central Tax as designated by the Board and the Commissioner of State tax shall constitute the Appellate Authority for Advance Ruling.

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