



# Lawgics

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## Section 106 of CGST Act, 2017

### 106. Procedure of Authority, Appellate Authority and National Appellate Authority.

The Authority or the Appellate Authority or the National Appellate Authority shall, subject to the provisions of this Chapter, have power to regulate its own procedure.

## Our Interpretation

### Section 106

(Constitution of National Appellate Authority has not been notified yet.)

It seeks to empower the Authority (AAR) or the Appellate Authority (AAAR) and National Appellate Authority to **regulate its own procedure**.

The Authorities shall have the power to regulate their own procedure. Various states have constituted the Authority for Advance Ruling and are issuing the Advance Ruling clarifications on various issues under the GST Act.

There is no provision stating that the Advance Ruling clarified in one state is applicable to all the States and union Territories. There is possibility of difference in Advance Ruling by different States and accordingly it will be applicable to respective States only.

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