Section 15 read with section 14 of UTGST Act and Rule 103 of CGST Rules

Section 15 of UTGST Act, 2017
Constitution of Authority for Advance Ruling.

(1) The Central Government *shall*, **by** [1]**notification**, constitute an Authority to be known as the (name of the Union territory) Authority for Advance Ruling:

Provided that the Central Government *may*, on the recommendations of the Council,
notify any Authority located in any State or any other Union territory to act as the Authority
for the purposes of this Act.

(2) The Authority shall consist of—
(i) one member from amongst the officers of central tax; and
(ii) one member from amongst the officers of Union territory tax, to be appointed by the Central Government.

(3) The qualifications, the method of appointment of the members and the terms and
conditions of their service shall be such as may be *prescribed*

- Section 2(103) of CGST Act "State" includes a Union territory with Legislature
- As per Constitution, Delhi and Puducherry are 2 UTs with legislature.
- So 5 UTs as in below definition

Section (8) of UTGST Act
"Union territory" means the territory of, —
(i) the Andaman and Nicobar Islands;
(ii) Lakshadweep;
(iii) Dadra and Nagar Haveli;
(iv) Daman and Diu;
(v) Chandigarh; or
(vi) other territory.
Explanation. —
For the purposes of this Act, each of the territories specified in sub-clauses (i) to (vi) shall be considered to be a separate Union territory;

[1][Notification No. 14/2018-Union Territory Tax, dated the 8th October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1004 (E), dated the 8th October, 2018 {Came into force on the date of its publication in the official Gazette which is 8th October, 2018}]

Rule 103 of CGST Rules
Qualification and appointment of members of the Authority for Advance Ruling.

The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.

Section 14 of UTGST Act
DEFINITION

(a) "advance ruling" means a decision provided by the ***Authority*** or the ***Appellate Authority*** to an applicant **on matters** or **on questions** specified in sub-section (2) of section 97 or sub-section (1) of section 100 of CGST Act, in relation to the supply of goods or services or both *being undertaken* or *proposed to be undertaken* by the applicant

Section 97(2) of CGST Act

The question on which the advance ruling is sought under this Act, shall be in respect of, –

(a) classification
(b) applicability of a notification
(c) determination of time and value of supply
(d) admissibility of input tax credit of tax paid or deemed to have been paid;
(e) determination of the liability to pay tax
(f) whether applicant is required to be registered;
(g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term [Scope of supply]

Section 100(1)
Matters in appeal

(b) "Appellate Authority" means the Appellate Authority for Advance Ruling referred to in section 16;
(c) "applicant" means any person **registered** or **desirous of** obtaining registration under this Act;
(d) "application" means an application made to the Authority under sub-section (1) of section 97 of the Central Goods and Services Tax Act;

(e) "Authority" means the Authority for Advance Ruling referred to **in section 15**.

Notification No. 14/2018-Union Territory Tax, dated the 8th October, 2018

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 8th October, 2018

No. 14/2018-Union territory Tax

G.S.R. 1004(E).—In exercise of the powers conferred by section 15 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and section 96 of Central Goods and Services Tax Act, 2017 (12 of 2017) and rule 103 of the Goods and Services Tax Rules, 2017, the Central Government, hereby, notifies the Constitution of the Authority for Advance Ruling in the Union territories as mentioned in column (2) of the Table below with the Members as specified in column (3) of the said Table, namely:—

TABLE

Sl. No.	Name of Union territory of the Authority for Advance Ruling	Name and designation of the Member
(1)	(2)	(3)
1.	Andaman and Nicobar Islands	(i) Sh. D. P. S Khushwah, Joint Commissioner of Central Tax, Kolkata Zone; (ii) Sh. Subhankar Ghosh, Joint Commissioner, Goods and Services Tax, Union territory of Andaman and Nicobar Islands.
2.	Chandigarh	(i) Sh. Kumar Gaurav Dhawan, Joint Commissioner of Central Tax, Chandigarh Zone; (ii) Sh. Rakesh Kumar Popli, Additional Commissioner, Excise and Taxation Department, Union territory of Chandigarh.
3.	Daman and Diu	(i) Sh. Satish Kumar, Joint Commissioner of Central Tax, Vadodara Zone; (ii) Smt. Charmie Parekh, Deputy Commissioner (Union territory Goods and Services Tax), Union territory of Daman and Diu.
4.	Dadar and Nagar Haveli	(i) Sh. Satish Kumar, Joint Commissioner of Central Tax, Vadodara Zone; (ii) Sh. Rajat Saxena, Deputy Commissioner, (Union territory Goods and Services Tax), Union territory of Dadra and Nagar Haveli
5.	Lakshadweep	(i) Sh. B.G. Krishnan, Joint Commissioner of Central Tax, Thiruvananthapuran Zone; (ii) Sh. Ankit Kumar Agarwal, Director(Planning, Statistics and Taxation) (Union territory Goods and Services Tax), Union territory of Lakshadweep.

2. This notification shall come into force on the date of its publication in the official Gazette.

[F. No. S-31011/21/2016-ST-I-DoR- Pt.1]

RAJENDRA KUMAR, Under Secy.