## Section 16 read with section 14 of UTGST Act and Section 99 of CGST Act

### Section 16 of UTGST Act, 2017
### Constitution of Appellate Authority for Advance Ruling.

(1) The Central Government shall, **by [1]notification**, *constitute* an Appellate Authority to be known as the (name of the Union territory) Appellate Authority for Advance Ruling for Goods and Services Tax for hearing appeals against the advance ruling pronounced by the Advance Ruling Authority:

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

(2) The Appellate Authority shall consist of—

(i) the Chief Commissioner of central tax as designated by the Board; and

(ii) the Commissioner of Union territory tax having jurisdiction over the applicant.

- 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. 15/2018-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 1005 (E), dated the 8th October, 2018 {Came into force on the date of its publication in the official Gazette which is 8th October, 2018}]

## 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

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

(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;

**Notification No. 15/2018-Union Territory Tax, dated the 8th October, 2018**

**NOTIFICATION**

New Delhi, the 8th October, 2018

**No. 15/2018-Union territory Tax**

**G.S.R. 1005(E).**—In exercise of the powers conferred by section 16 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and section 99 of Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, hereby, notifies the Constitution of the Appellate 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 Appellate Authority for Advance Ruling | Name and designation of the Member |
|---|---|---|
| (1) | (2) | (3) |
| 1. | Andaman and Nicobar Islands | (i) Sh. Rakesh Kumar Sharma, Chief Commissioner of Central Tax, Kolkata Zone;<br><br>(ii) Sh. Udit Prakash, Commissioner, Goods and Services Tax, Union territory of Andaman and Nicobar Islands. |
| 2. | Chandigarh | (i) Ms. Manoranjan Kaur Virk, Chief Commissioner of Central Tax, Chandigarh Zone;<br><br>(ii) Sh. Ajit Balaji Joshi, Excise and Taxation Commissioner, Union territory of Chandigarh. |
| 3. | Daman and Diu | (i) Sh. Ajay Jain, Chief Commissioner of Central Tax, Vadodara Zone;<br><br>(ii) Sh. Sandeep Kumar Singh, Commissioner (Union territory Goods and Services Tax), Union territory of Daman and Diu. |
| 4. | Dadar and Nagar Haveli | (i) Sh. Ajay Jain, Chief Commissioner of Central Tax, Vadodara Zone;<br><br>(ii) Sh. Kannan Gopinathan, Commissioner, (Union territory Goods and Services Tax), Union territory of Dadra and Nagar Haveli |
| 5. | Lakshadweep | (i) Sh. Pullela Nageswara Rao, Chief Commissioner of Central Tax, Thiruvananthapuran Zone;<br><br>(ii) Sh. Vijendra Singh Rawat, Secretary (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.