



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

GST & Indirect Taxes Committee



NOTIFICATION NO. 14/2018-UNION TERRITORY TAX, DATED 8-10-2018

[AS AMENDED BY NOTIFICATION NO. 3/2019-UNION TERRITORY TAX, DATED 16-5-2019, NOTIFICATION NO. 5/2019-UNION TERRITORY TAX DATED 14-10-2019, NOTIFICATION NO. 6/2019-UNION TERRITORY TAX, DATED 24-12-2019, NOTIFICATION NO. 1/2022-UNION TERRITORY TAX, DATED 21-3-2022, NOTIFICATION NO. 2/2022-UNION TERRITORY TAX, DATED 25-11-2022, NOTIFICATION NO. 1/2023-UNION TERRITORY TAX, DATED 12-5-2023 AND NOTIFICATION NO. 2/2023-UNION TERRITORY TAX, DATED 25-5-2023]

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 Central 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. 1[(ii) Ms. Nidhi Sarohe, Joint Commissioner (Union territory Goods and Services Tax), Union territory of Andaman and Nicobar Islands.]
2.	Chandigarh	2[(i) Dr. Manjot Kaur, Joint Commissioner, Central Goods and Services Tax Commissionerate, Chandigarh Zone;] 3[(ii) Shri Sumeet Sihag, Joint Excise and Taxation Commissioner and Deputy Commissioner-cum Collector (Excise), Union territory of Chandigarh.]
4[3.	Dadra and Nagar Haveli and Daman and Diu	(i) Shri Yudhast Kumar, Joint Commissioner, CGST Daman

1 Substituted by Notification No. 3/2019-Union Territory Tax, dated 16-5-2019, w.e.f. 16-5-2019. Prior to its substitution, item (ii) read as under:

"(ii) Sh. Subhankar Ghosh, Joint Commissioner, Goods and Services Tax, Union Territory of Andaman and Nicobar Islands."

2 Substituted by Notification No. 1/2022-Union Territory Tax, dated 21-3-2022, w.e.f. 21-3-2022. Prior to its substitution, item (i) as amended by Notification No. 5/2019-Union territory Tax, dated 14-10-2019, w.e.f. 14-10-2019, read as under:

"(i) Dr. Puneeta Bedi, Joint Commissioner of Central Tax, Chandigarh Zone;"

3 Substituted by Notification No. 1/2023-Union Territory Tax, dated 12-5-2023, w.e.f. 12-5-2023. Prior to its substitution, item (ii) as amended by Notification No. 2/2022-Union territory Tax, dated 25-11-2022, w.e.f. 25-11-2022 read as under:

"(ii) Shri Harsuhinder Pal Singh Brar, Additional Commissioner, Excise and Taxation Department, Union territory of Chandigarh."

4 Substituted by Notification No. 2/2023-Union Territory Tax, dated 25-5-2023, w.e.f. 25-5-2023. Prior to its substitution, serial nos. 3 and 4 were amended by Notification No. 3/2019-Union Territory Tax, dated 16-5-2019, w.e.f. 16-5-2019 and Notification No. 6/2019-Union Territory Tax, dated 24-12-2019, w.e.f. 24-12-2019, read as under:

"3.	Daman and Diu	(i) Shri Vishnu V Pandit, Additional Commissioner, Central Goods and Services Tax & Central Excise, Vadodara Zone; (ii) Smt. Charmie Parekh, Deputy Commissioner (Union territory Goods and Services Tax), Union territory of Daman and Diu.
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		(ii) Shri Saurabh Mishra, Joint Commissioner, (Union territory Goods and Services Tax), Union territory of Dadra and Nagar Haveli and Daman and Diu.]
5.	Lakshadweep	(i) Sh. B.G. Krishnan, Joint Commissioner of Central Tax, Thiruvananthapuram 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.

4.	<i>Dadra and Nagar Haveli</i>	<i>(i) Sh. Satish Kumar, Joint Commissioner of Central Tax, Vadodara Zone; (ii) Shri Nilesh Nishikant Gurav, Deputy Commissioner (Union territory Goods and Services Tax), Union territory of Dadra and Nagar Haveli."</i>
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