



**THE
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Ranchi, Tuesday, 31st July, 2018

COMMERCIAL TAXES DEPARTMENT

Notification

31st July, 2018

S.O. No. 48 Dated- 31st July, 2018 :- In exercise of the powers conferred by Section 164 of the Jharkhand Goods and Services Tax Act, 2017 (12 of 2017), the State Government hereby makes the following rules further to amendment the Jharkhand Goods and Services Tax Rules, 2017 in the notification of the Government of Jharkhand by the Department of Commercial Taxes published in the Gazette of Jharkhand, Extraordinary vide S.O. 130 dated the 14th November, 2017, namely:-

2. In the Jharkhand Goods and Services Tax Rules, 2017, Rule 109A shall be substituted in the following manner:-
“109 A. Appointment of Appellate Authority- (1) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to-
- (a) the Commissioner where such decision or order is passed by the Additional Commissioner State Taxes,
 - (b) the Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner State Taxes,

(c) the Joint Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner State Taxes, Assistant Commissioner State Taxes or State Tax Officer,

within three months from the date on which the said decision or order is communicated to such person.

(2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to-

(a) the Commissioner where such decision or order is passed by the Additional Commissioner State Taxes,

(b) the Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner State Taxes,

(c) the Joint Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner State Taxes, Assistant Commissioner State Taxes or State Tax Officer,

within six months from the date of communication of the said decision or order.

3. This notification shall come into force with effect from the date of its publication in the official gazette.

[File.No-VaKar / GST / 14/ 2018]
By the order of the Governor of Jharkhand

K.K.Khandelwal,
Additional Chief Secretary

Note: - The principal rule notification was published in the Gazette of Jharkhand, vide notification S.O. No. 28, dated the 20th June, 2017, and last amended vide Notification S.O. No. 36, dated the 26th April, 2018.
