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Government of India  
Ministry of Finance  
(Department of Revenue)

Notification No. 15 /2018 - Union territory Tax

New Delhi, the 8 October, 2018

G.S.R. .... (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;  (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;  (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;  (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;  (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, Thiruvananthapuram Zone;  (ii)Sh. Vijendra Singh Rawat, Secretary (Planning, Statistics and Taxation) (Union territory Goods and Services Tax), Union territory of Lakshadweep.
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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 Secretary to the Government of India