रजिस्ट्री सं॰ डी॰ एल॰—(एन)04/0007/2003—23 REGISTERED NO. DL—(N)04/0007/2003—23

भारत का राजपत्र
The Gazette of India

सी.जी.-डी.एल.-अ.-29122023-250951
CG-DL-E-29122023-250951

असाधारण
EXTRAORDINARY
भाग II — खण्ड 1
PART II — Section 1
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं॰ 56] नई दिल्ली, बृहस्पतिवार, दिसम्बर 28, 2023/ पौष 7, 1945 (शक)
No. 56] NEW DELHI, THURSDAY, DECEMBER 28, 2023/PAUSHA 7, 1945 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

IndiaCode

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 28*th December,* 2023/*Pausha* 7, 1945 *(Saka)*]

The following Act of Parliament received the assent of the President on the 28th December, 2023 and is hereby published for general information:—

THE CENTRAL GOODS AND SERVICES TAX (SECOND AMENDMENT) ACT, 2023

No. 48 OF 2023

[28*th December,* 2023.]

An Act further to amend the Central Goods and Services Tax Act, 2017.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

1. This Act may be called the Central Goods and Services Tax (Second Amendment) Act, 2023. Short title.

12 of 2017. **2.** In section 110 of the Central Goods and Services Tax Act, 2017,— Amendment of section 110.

(*A*) in sub-section (*1*),—

(*I*) in clause (*b*), after sub-clause (*ii*), the following sub-clause shall be inserted, namely:—

"(*iii*) has been an advocate for ten years with substantial experience in litigation in matters relating to indirect taxes in the Appellate Tribunal,

Customs, Excise and Service Tax Appellate Tribunal, State Value Added Tax Tribunal, by whatever name called, High Court or Supreme Court;";

(*II*) the following proviso shall be inserted, namely:—

"Provided that a person who has not completed the age of fifty years shall not be eligible for appointment as the President or Member.";

(*B*) in sub-section (*9*), for the words, "sixty-seven years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years", the words "seventy years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years subject to the age-limit specified above" shall be substituted;

(*C*) in sub-section (*10*), for the words, "sixty-five years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years", the words "sixty-seven years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years subject to the age-limit specified above" shall be substituted.

———

S.K.G RAHATE,
Secretary to the Govt. of India.

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UPLOADED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI–110002
AND PUBLISHED BY THE CONTROLLER OF PUBLICATIONS, DELHI–110054.

MGIPMRND—534GI(S3)—28-12-2023.

Kshitiz Mohan