

# **Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019**

UNION OF INDIA

India

## **Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019**

### **Rule**

### **GOODS-AND-SERVICES-TAX-APPELLATE-TRIBUNAL-APPOINTMENT of 2019**

- Published on 21 August 2019
- Commenced on 21 August 2019
- [This is the version of this document from 21 August 2019.]
- [Note: The original publication document is not available and this content could not be verified.]

Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019 Published vide Notification No. G.S.R. 584(E), dated 21.8.2019 Last Updated 23rd August, 2019 G.S.R. 584(E). - In exercise of the powers conferred by section 110 read with section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendation of the Goods and Services Tax Council, hereby makes the following rules, namely: -

### **1. Short title, commencement and application.**

(1) These rules may be called the Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019. (2) They shall come into force on the date of their publication in the Official Gazette. (3) These rules shall apply to the President of the National Bench, Judicial Member, Technical Member (Centre), Technical Member (State) of the National Bench, Regional Bench, State Bench and Area Bench of the Goods and Services Tax Appellate Tribunal.

### **2. Definitions.**

(1) In these rules, unless the context otherwise requires, -(a) "Act" means the Central Goods and Services Tax Act, 2017 (12 of 2017). (b) "Appellate Tribunal" shall have the meaning assigned to it in

clause (9) of section 2 of the Act;(c)"Judicial Member" means a Judicial Member of the National Bench, Regional Bench, State Bench or the Area Bench of the Appellate Tribunal;(d)"President" means the President of the Appellate Tribunal;(e)"Member" means a Judicial Member or a Technical Member of the Appellate Tribunal;(f)"Selection Committee" means the Selection Committee referred to in rule 3; and(g)"Technical Member" means a Technical Member (Centre) or a Technical Member (State) of the National Bench, Regional Bench, State Bench or the Area Bench of the Appellate Tribunal;(2)Words and expressions used herein and not defined but defined in the Act shall have the same meanings as respectively assigned to them in the said Act.

### **3. Method of recruitment.**

(1)The Technical Member (Centre) and Technical Member (State) of the National Bench and Regional Benches shall be appointed by the Central Government on the recommendations of a Selection Committee consisting of. -(i)Cabinet Secretary to the Government of India - Chairperson, ex-officio;(ii)Secretary to the Government of India in the Ministry of Finance (Department of Revenue) - Member, ex-officio;(iii)Secretary to the Government of India in the Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) - Member, ex-officio;(iv)Secretary to the Government of India in the Ministry of Law (Department of Legal Affairs) - Member, ex-officio;(v)Chairman, Central Board of Indirect Taxes and Customs - Member, ex-officio;(vi)Additional Chief Secretary to the State or Union territory Government-in-charge of Finance Department or the Taxation Department of one State Government, as the Central Government may nominate - Member, ex-officio.(2)The Technical Member (Centre) of the State Bench and Area Benches shall be appointed by the Central Government on the recommendations of a Selection Committee consisting of.-(i)Secretary to the Government of India in the Ministry of Finance (Department of Revenue) - Chairperson, ex-officio;(ii)Chairman, Central Board of Indirect Taxes and Customs - Member, ex-officio;(iii)Additional Secretary to the Government of India in the Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) - Member, ex-officio;(iv)Additional Secretary to the Government of India in the Ministry of Law (Department of Legal Affairs) - Member, ex-officio.(3)The Technical Member (State) of the State Bench and Area Benches shall be appointed by the respective State Governments on the recommendations of a Selection Committee consisting of.-(i)Chief Secretary of the respective State Government- Chairperson, ex-officio;(ii)Additional Chief Secretary or Principal Secretary/Secretary to the State/Union territory Government in-charge of Finance Department or the Taxation Department, as the State or Union territory Government may specify - Member, ex-officio;(iii)Additional Chief Secretary or Principal Secretary/Secretary (GAD or Personnel) to the State/Union territory Government in-charge of Personnel matters as the State/Union Territory Government may specify- Member(iv)Secretary/Principal Secretary (Law) to the State or Union territory Government - Member, ex-officio;(4)(a)The Secretary to the Government of India in the Department of Revenue, Ministry of Finance shall be the convener of the Selection Committee under sub-rule (1).(b)Chairman, Central Board of Indirect Taxes and Customs shall be the convener of the Selection Committee under sub-rule (2).(c)The Additional Chief Secretary or Principal Secretary or Secretary (Finance/Taxation) to the State or Union territory Government shall be the convener of the Selection Committee under sub-rule (3).(5)The Selection Committee shall determine its own procedure for making its recommendation.

#### **4. Medical fitness.**

- No person shall be appointed as President or Member unless he is declared medically fit by an authority specified by the Central Government in the case of an appointment under sub-rule (1) of rule 3 and by an authority specified by the corresponding State or Union territory Government in this behalf, in the case of an appointment under sub-rules (2) and (3) of rule 3.

#### **5. Salary and allowances.**

(1)The President shall be paid a monthly salary of Rs. 2,50,000 (fixed) and other allowances and benefits as are admissible to a Central Government officer holding posts carrying the same pay and allowances.(2)The Member shall be paid a monthly salary of Rs. 2,25,000 (fixed) and shall be entitled to draw allowances as are admissible to a Central Government officer holding Group 'A' post carrying the same pay and allowances.(3)Where a person appointed as the President or a Member is in receipt of any pension, the pay of such person shall be reduced by the gross amount of pension drawn by him.

#### **6. Pension, Gratuity and Provident Fund.**

(1)Where a serving Judge of a Supreme Court, High Court, or a serving District Judge or a serving member of the State or Central Government is appointed to the post of President or Member, as the case may be, the service rendered in the Appellate Tribunal shall count for pension to be drawn in accordance with the rules of the service to which he belongs and he shall be governed by the provisions of the relevant Provident Fund Rules or the Contribution Pension System, as the case may be.(2)Additional pension and gratuity shall not be admissible for service rendered in the Appellate Tribunal.

#### **7. Leave.**

(1)The President and Members shall be entitled to thirty days of earned leave for every year of service.(2)Casual leave not exceeding eight days may be granted to the President and Member in a calendar year.(3)The payment of leave salary during leave shall be governed by rule 40 of the Central Civil Services (Leave) Rules, 1972.(4)The President and Members shall be entitled to encashment of leave in respect of the earned leave standing to his credit, subject to the condition that maximum leave encashment, including the amount received at the time of retirement from previous service shall not in any case exceed the prescribed limit under the Central Civil Service (Leave) Rules, 1972.

#### **8. Leave sanctioning authority.**

(1)The leave sanctioning authority for a Member shall be the President, and for the President, it shall be the Central Government.(2)The Central Government shall be the sanctioning authority for foreign travel of the President and Members.

## **9. House rent allowance.**

- The President and the Member shall be entitled to house rent allowance at the same rate as are admissible to Group 'A' officer of the Government of India of corresponding status.

## **10. Transport allowance.**

- The President and the Member shall be entitled to the facility of staff car for journeys for official and private purposes in accordance with the facilities provided to Group 'A' officer of the Government of India of a corresponding status.

## **11. Declaration of Financial and other Interests.**

- The President and the Member shall, before entering upon his office, declare his assets and his liabilities and financial and other interests as per Form III annexed to these rules.

## **12. President to exercise powers of Head of Department.**

- The President shall exercise the powers of Head of the Department for the purpose of:-(a)Delegation of Financial Power Rules, 1978;(b)General Financial Rules, 2005; and(c)Fundamental Rules and Supplementary Rules.

## **13. Other conditions of service.**

(1)The terms and conditions of service of the President and Member, with respect to which no express provision has been made in these rules, shall be such as are admissible to a Group 'A' Officer of the Government of India of a corresponding status.(2)The President and a Member shall not, for a period of two years from the date on which they cease to hold office, accept any employment in, or connected with the management or administration of, any person who has been a party to a proceeding before the Appellate Tribunal:Provided that nothing contained in this section shall apply to any employment under the Central Government or a State Government or local authority or in any statutory authority or any corporation established by or under any Central Act, State Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013 (18 of 2013).

## **14. Oaths of office and secrecy.**

- Every person appointed to be President and Member shall, before entering upon his office, make and subscribe an oath of office and secrecy in Forms I and II annexed to these rules.

## **15. Power to relax.**

- Where the Central Government is of the opinion that it is necessary or expedient so to do, it may, by order and for reasons to be recorded in writing, relax any of the provisions of these rules with

respect to any class or category of persons.

## **16. Interpretation.**

- If any question arises relating to the interpretation of these rules, the decision of the Central Government thereon shall be final.

## **17. Saving.**

- Nothing in these rules shall affect reservations, relaxation of age limit and other concessions required to be provided for the Scheduled Castes, Scheduled Tribes, Ex-servicemen and other special categories of persons in accordance with the orders issued by the Central Government from time to time in this regard.

## **18. Other conditions of service.**

- The other conditions of service of the President and a Member, with respect to which no express provision has been made in the rules, shall be such as are admissible to a Group 'A' officer of the Government of India of corresponding status.

**Form I (See rule 14) Form of Oath of Office for President/Member of the Appellate Tribunal**

I, A. B., having been appointed as President/ Member of the Goods and Services Tax Appellate Tribunal do solemnly affirm/do swear in the name of God that I will faithfully and conscientiously discharge my duties as President/Member to the best of my ability, knowledge and judgment, without fear or favour, affection or illwill.

**Form II (See rule 14) Form of Oath of Secrecy for President/Member of the Appellate Tribunal**

I, A. B., having been appointed as President/Member of the Goods and Services Tax Appellate Tribunal, do solemnly affirm/do swear in the name of God that I will not directly or indirectly communicate or reveal to any person or persons any matter which shall be brought under my consideration or shall become known to me as President/Member of the Appellate Tribunal except as may be required for the due discharge of my duties as the President/Member.

**Form III (See rule 11) Declaration of Financial and other Interests**

I, A. B., having been appointed as President/Member of the Goods and Services Tax Appellate Tribunal, hereby declare that the return enclosed are complete, true and correct to the best of my knowledge and belief.