

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

(AS PASSED BY THE HOUSES OF PARLIAMENT—

LOK SABHA ON 19TH DECEMBER, 2023

RAJYA SABHA ON 20TH DECEMBER, 2023)

ASSENTED TO
ON 28 DEC, 2023

ACT NO. 48 OF 2023

Bill No. 159-F of 2023

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

(AS PASSED BY THE HOUSES OF PARLIAMENT)

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BILL

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.

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