

CGST BILL: FM TABLES CGST SECOND AMENDMENT BILL IN LOK SABHA

Relevant for: Indian Economy | Topic: Issues relating to Growth & Development - Public Finance, Taxation & Black Money incl. Government Budgeting

The Finance Minister on Wednesday tabled the central [goods and services](#) tax (CGST) second [Amendment bill](#) that extends the upper age limit of [GST Appellate tribunal](#) Chairman to 67 years from the existing 65 years and allows advocates with 10 years of experience to be eligible to become a member.

The bill has fixed the minimum age for [tribunal](#) members to be 50 years.

Government on September 15 notified 31 benches of the [GST Appellate](#) Tribunal.

However the advocates were not eligible to become a member, unlike other tribunals.

This amendment says advocates can be eligible to be a member if he/ she has been “an advocate for ten years with substantial experience in litigation in matters relating to indirect taxes in the Appellate Tribunal”.

The amendment was proposed after the approval of the [GST council](#) in its 52nd meeting on October 7.

In October the centre had notified the detailed rules for the appointment and service of president and member of the Goods and Services tax (GST) Appellate Tribunal.

It said that the members and president shall be paid a salary of Rs 2.25 lakh per month and in case they are in receipt of any pension, the pension amount will be deducted from the salary.

The President and member are entitled to draw allowances and benefits as are admissible to a Government of [India](#) officer holding Group 'A' post carrying the same pay without the benefits of provident fund and gratuity.

The rule mandated the members and president to declare their assets, liabilities and financial and other interests, before joining the office.

Also the law says that the president or member has to either resign or obtain voluntary retirement before joining the Tribunal and shall not undertake any arbitration assignment while functioning in these capacities in the Tribunal.

END

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