

Bill Summary

The Central Goods and Services Tax (Second Amendment) Bill, 2023

- The Central Goods and Services Tax (Second Amendment) Bill, 2023 was introduced in Lok Sabha on December 13, 2023. It amends the Central Goods and Services Tax (CGST) Act, 2017. The Act provides for the levy and collection of CGST on the intra-state supply of goods and services.
- **Change in qualification for members of Appellate Tribunal:** The Act allows the central government to set up an Appellate Tribunal on the recommendation of the GST Council. The Tribunal comprises the President, a judicial member, and two technical members. Persons eligible to be appointed as the judicial member are: (i) a judge of the High Court, or (ii) a district judge or additional district judge having served for at least 10 years. The Bill allows advocates with at least 10 years of experience to be appointed as the judicial member. They must have substantial experience in matters relating to indirect taxation. The minimum age to be appointed as a member or president of the Tribunal will be 50 years.
- **Age limit:** The Bill increases the age limit: (i) for the president of the Tribunal from 67 to 70 years, and (ii) for members from 65 to 67 years.

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