

Application for review

124. (1) Any person may apply to the Director General within thirty days from the date the person has been notified of any decision made by an officer of goods and services tax for the review of the decision and provided no appeal has been made on the same matter to the Tribunal or court.

(2) Where an application has been made under subsection (1), the Director General shall make a decision and notify the person within sixty days from the date the application is received or within the time practicable.

(3) An application under subsection (1) shall be made in the prescribed manner and prescribed form.