



Key Amendments in CGST Rules, Filing of appeal before the GSTAT

Pursuant to the GST Council meeting, the Central Government has issued several Notifications to prescribe amendments to the Central Goods and Services Tax Rules, 2017¹, deadline for appeal filing before the GST Appellate Tribunal ('GSTAT') and the cases for hearing before Principal Bench of GSTAT.

Our analysis of the key takeaways from these notifications are as under:

Procedure for Appeals to be heard by a Single Member Bench [Insertion of new Rule 110A]²

- The President or Vice-President of the Tribunal may, suo-motu or on application, transfer an appeal to a Single Member Bench within respective State where the case does not involve a question of law.
- If Single Member Bench concludes that question of law is involved, it shall send back appeal to the President or Vice-President for reconsideration for reasons recorded in writing.
- During scrutinising or reconsideration, if it is noticed that the same taxable person within the State had a same issue already heard or decided by a Division Bench comprising of Technical and Judicial Member, then appeal shall be heard by Division Bench comprising of Technical and Judicial member (not a Single Member Bench).
- For deciding whether a matter falls within the jurisdiction of a Single Member Bench, the

monetary limit of Rs. 50 lakh stipulated under Section 109(8) of the CGST Act, shall be reckoned on a cumulative basis, i.e., covering all issues and tax periods covered in the appealed order.

Order of Appellate Authority or Appellate Tribunal [Amendment in Rule 113(2)]³

- The Appellate Tribunal shall, along with its order under section 113(1), issue, or cause to be issued, a summary of the order in Form GST APL-04A clearly indicating the final amount of demand confirmed.

Deadline for GSTAT appeal filing⁴

- Deadline for filing appeals before GSTAT has been set as June 30, 2026, in respect of all cases where the order sought to be appealed against is communicated before April 1, 2026.
- For orders communicated on or after April 1, 2026, the appeal must be filed within 3 months from the date of communication.
- Following case or classes of cases shall be heard exclusively by GSTAT Principal Bench:
 - pending before two or more State Benches where the President is satisfied that an identical question of law is involved
 - where one or more issues is covered under section 14 or 14A of the Integrated Goods

¹ Central Goods and Services Tax (Third Amendment) Rules, 2025

² Notification No. 13/2025-Central Tax

³ Notification No. 13/2025-Central Tax

⁴ Ministry of Finance Notifications dated September 17, 2025

and Services Tax Act, 2017 (supply of online information and database access or retrieval (OIDAR) services and specified Actionable Claims by a person located outside taxable territory)

- where one or more issues involved is covered under section 20 of the Central Goods and Services Tax Act, 2017 (Credit distribution by ISD).

Grant of Provisional Refund [Amendment in Rule 91(2)]⁵

- Refund Order in Form GST RFD-04 to be issued within 7 days basis risk identification and evaluation by system.
- Refund may be denied by proper officer for reasons to be recorded in writing and proceed under Rule 92.
- Revalidation of order issued in Form RFD-04 is not required.

Amendment in GSTR-9 format⁶

- The annual return format (GSTR-9) has been revised from FY 2024-25 onwards to provide better tracking of cross-year ITC, including credits availed, reversed and reclaimed.

Other Amendments

- Credit Distribution of IGST paid under reverse charge mechanism allowed to Input Service Distributor (ISD) [Amendment in Rule 39 (1A)]⁷
- Pursuant to the proposal in Budget, 2025, the word auto-generated statement has been substituted with 'statement' w.r.t. Invoice Management System (IMS) from October 1, 2025.⁸

Dhruva Comments:

The changes in CGST Rules shall come into effect from September 22, 2025.

With deadline put in place for filing appeals, Taxpayers need to plan and adhere to timelines strictly. Identifying cases which can be heard by Principal Bench will expedite the dispute resolution at Tribunal level.

GSTR-9 reporting has been aligned with the extended filing timeline up to November end and certain fields will now be auto-populated to minimise mismatches. Taxpayers will need to ensure accurate disclosure of reclaimed ITC (especially under Rule 37/37A), imports and e-commerce operator supplies.

⁵ Notification No. 13/2025-Central Tax

⁶ Notification No. 13/2025-Central Tax

⁷ Notification No. 13/2025-Central Tax

⁸ CBIC Notification No. 16/2025-Central Tax (Amendment to Section 38 contained in Section 127 of Finance Act, 2025)

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