



YOUR GUIDE TO THE GST TRIBUNAL

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Your Essential Guide to the GST Appellate Tribunal

Preface

Finally, after more than 8 years, the Union Minister of Finance and Corporate Affairs Smt. Nirmala Sitharaman formally launched the GST Appellate Tribunal (GSTAT) in September 2025.

During its launch, the Finance Minister¹ urged the GSTAT to focus on jargon-free decisions in plain language, simplified formats and checklists, time standards for listing, hearing and pronouncement. Hon'ble Finance Minister further insisted on the outcome of GSTAT to be straightforward with reduced legal frictions, greater simplicity, and proactively addressing delays in litigation.

¹Finance Ministry
Press Release
Dated Sept 24,
2025

The GST Council during its 56th meeting recommended the operationalisation of GSTAT for accepting appeals before the end of September and commencement of hearing before the end of December 2025.

A digital platform has been developed to anchor the work of GSTAT. To make the proceedings smooth and transparent, e-filing, case management tools, and electronic court modules have been set up. An outer limitation period of June 30, 2026, has been proposed for filing backlog appeals where orders are communicated prior to April 1, 2026. Further, to mitigate system glitches in view of the huge pendency of appeals, GSTAT has allowed staggered filing of appeals up to June 30, 2026.

Given that GSTAT is now a reality, it becomes imperative for taxpayers to understand the legal framework, procedural guidelines and other key aspects governing the functioning of GSTAT.

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I. INTRODUCTION

The journey of setting up the GSTAT in India has been a bumpy one, involving more than eight years, court battles in different forums and legislative amendments.

GSTAT like similarly placed Tribunals is intended to be the final fact-finding authority and so, operationalization of the GSTAT is crucial in streamlining dispute resolution under the GST regime given that no factual questions are typically to be addressed by the High Court or the Supreme Court.

GSTAT provisions were notified under the CGST Act in July 2017, however and after eight years, recently that the procedural guidelines and rules were specified, followed by an announcement regarding its operationalization in the month of September.

The appeal filing process is entirely electronic, which requires an appeal to be filed on the GSTAT portal (www.efiling.gstat.gov.in) with a provisional acknowledgment issued immediately. As of November 27, 2025, the total number of e-filed appeal is 11 (as per the statistics available on the GSTAT portal).

Earlier, a Principal Bench at New Delhi was constituted and notified along with 31 State benches, across 45 locations. The Principal Bench in New Delhi has commenced hearing matters pertaining to anti-profiteering.

The operationalization of the GSTAT albeit delayed- there are an estimated 4.83 lakh² appeals to be filed before GSTAT - will help reduce the burden on High Courts across India and provide an accessible, specialized and efficient system for addressing disputes at the appellate level.

Legal framework governing GST appeals

The GST law³ provides for constitution of GSTAT for hearing appeals against orders passed by the Appellate Authorities or the Revisional Authorities. It is further provided that the Principal Bench and the State Benches shall exercise the jurisdiction, powers and authority conferred on the Appellate Tribunal.

Difference of opinion between members of the GSTAT

In case of a difference of opinion between the Members on any point or points, the President shall refer such case for hearing as under:

² <https://www.timesofindia.indiatimes.com/business/india-business/gstat-portal-sitharaman-unveils-portal-for-gst-disputes-hearings-to-begin-from-december/articleshow/124096365.cms>

³ Section 109 of the CGST Act

Appeal heard by	Appeal may be referred to
Members of State Bench	(i) Another Member of State Bench within State (ii) Member of State Bench in another State where (i) not available
Members of Principal Bench	(i) Another Member from the Principal Bench (ii) Member of any State Bench where (i) not available

Such point or points shall be decided according to the majority opinion including the opinion of the Members who first heard the case.

Applicability of CPC:

GSTAT is not bound by the procedure laid down in the CPC but shall be bound by the principles of natural justice⁴. GSTAT has the same powers as are vested in a Civil Court under the CPC, while trying a suit in respect of the various matters, such as:

- Summoning and enforcing the attendance of any person.
- Requiring the discovery and production of documents.
- Receiving evidence on affidavits, and
- Issuing commissions for the examination of witnesses or documents, etc.

Any order made by the GSTAT is enforceable by it in the same manner as if it were a decree made by a Court in a suit pending therein, and it is lawful for the Appellate Tribunal to send for execution of its orders to the court within the local limits of whose jurisdiction:

- (a) in the case of an order against a company, the registered office of the company is situated; or
- (b) in the case of an order against any other person, the person concerned voluntarily resides or carries on business or personally works for gain.

Time frame for filing an appeal

A time frame of 3 months is prescribed⁵ for filing an appeal by Assessee before GSTAT⁶ from the date on which the order sought to be appealed against is communicated or any date as notified by the Government whichever is later. Time period for Revenue to file an appeal is six months from the date of passing an order.

Belated appeal may be preferred on discretion of GSTAT (upto further period of three months) upon showing sufficient cause such as medical ground, force majeure, death in family, etc.

⁴Section 111 of the CGST Act

⁵Section 112 of the CGST Act

⁶ May be extended upon showing sufficient cause

Refusal to admit appeal:

GSTAT may, in its discretion, refuse to admit any such appeal where the amount in dispute is less than INR fifty thousand.

Amendment of order of Appellate Tribunal⁷

The Appellate Tribunal may amend any order passed by it so as to rectify any error apparent on the face of the record, if such error is noticed by it on its own accord, or is brought to its notice within a period of three months.

No amendment which has the effect of enhancing an assessment or reducing a refund or ITC or otherwise increasing the liability of the other party, shall be made, unless the party has been given an opportunity of being heard.

Dhruva Comments:

GSTAT is the final fact-finding authority as no factual questions are entertained by the High Court and the Supreme Court. Thus, all questions concerning fact and/or law shall be heard by GSTAT.

⁷ Section 113 of the CGST Act

II. LITIGATION REGARDING THE CONSTITUTION OF THE GSTAT

While the provisions relating to operationalizing the GSTAT existed in the statute book, however, its operationalisation was hindered due to various issues and legal roadblocks. In several cases, the provisions governing the establishment of GSTAT were under challenge.

The legality of the provisions giving equal representation to the Technical Members appointed by the Centre and the State Governments and so, lesser representation to Judicial Members and non-appointment of advocates as the Judicial Members have been a subject matter of dispute. The Supreme Court⁸ had intervened and sought a report from the Central Government for the reasons for the delay in operationalising the GSTAT.

Challenge to the provision governing the constitution of GSTAT

In an appeal by the Revenue Bar Association challenging the structuring and organization of Tribunals, the Madras High Court⁹ held that the representation of the Technical Members cannot exceed the Judicial Members. It was argued by the Revenue Bar Association that the provisions run contrary to guidelines laid down by Supreme Court¹⁰. The High Court struck down provision in GST law pertaining to composition prescribing that GSTAT shall consist of one Judicial Member, one Technical Member (Centre) and one Technical Member (State) i.e., two administrative members and one judicial member.

Provision governing member who shall constitute the GSTAT (Principal and State Bench) have been discussed at length in Chapter III.

Challenge to the constitutional validity of substituted GSTAT provisions

The Finance Act, 2023 brought an amendment to Section 109 (Constitution of Appellate Tribunal and Benches thereof) and Section 110 (President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc).

The constitutional validity of substituted GST Appellate Tribunal provisions which relate to the appointment and condition of service of members to GST Appellate Tribunal as amended by the Finance Act, 2023 was also challenged

⁸ Team Computers (P.) Ltd. v. Union of India (Petition for Special Leave to Appeal (C) No.29276/2024)

⁹ Revenue Bar Association vs. Union of India [TS-735-HC-2019(MAD)-NT]

¹⁰ R. Gandhi and Madras Bar Association vs. Union of India [TS-600-SC-2014]

before the Supreme Court¹¹. The challenge primarily pertains to Sections 149 and 150 of the Finance Act, 2023 that seek to substitute Sections 109 and 110 of CGST Act on the ground that the same is in contravention of the constitutional principles of independence of the judiciary, rule of law and separation of powers.

Challenge to the selection process of GSTAT members

A Writ Petition was filed raising concerns over the fairness and transparency of the selection process of GSTAT members. The Orissa High Court¹² observed that there is no fetter on the right of GSTAT's Selection Committee to reconstitute and undertake the re-interview process for selecting GSTAT members after a candidate was shortlisted for apportionment to the post of Judicial Member in GSTAT. On October 10, 2025, the Supreme Court dismissed SLP against the Orissa High Court judgment¹³.

Dhruva Comments:

Several High Courts recognized the delay in forming GSTAT and therefore, considering the gravity of the situation, stay/interim-protection was granted by Courts¹⁴.

¹¹ Madras Tax Bar vs Union of India [Writ Petition (Civil) No. 900/2023]

¹² Pranaya Kishore Harichandan vs. UOI and Ors. [TS-576-HC(ORI)-2025-GST]

¹³ Pranaya Kishore Harichandan vs UOI & Ors [TS-859-SC-2025-GST]

¹⁴ D and Sons Motors Pvt. Ltd. Vs. State of Chhattisgarh & Ors.

[TS-214-HC(CHAT)-2025-GST], Prafulla Kumar Sahoo vs. Commissioner of CT & GST

[TS-218-HC(ORI)-2023-GST]

III. THE GSTAT - PRINCIPAL AND STATE BENCHES

Principal Bench at Delhi

The Principal Bench of the GSTAT at Delhi¹⁵ is headed by the President and includes a Judicial Member, a Technical Member (Centre) and a Technical Member (State).

Principal Bench¹⁶ is further empowered to hear and adjudicate anti-profiteering matters.

Following matters will exclusively be heard by the Principal Bench:

- Cases related to the "place of supply".¹⁷
- Cases involving the supply of OIDAR services and specified actionable claims (online money gaming) by a person located outside the taxable territory.¹⁸
- Anti-Profiteering matters, i.e., pre-April 01, 2025 complaints.¹⁹
- Appeals involving Section 20 of the CGST Act (distribution of credit by ISD).
- Cases pending before two or more State Benches where the President is satisfied that an identical question of law is involved.²⁰
- Appeal in case of conflicting AAAR rulings in respect of the same legal entity, where the GSTAT will function as / has the powers of the National Appellate Authority for Advance Ruling.²¹

State Benches spread across India

Each State bench of the GSTAT²² will comprise two Judicial Members, one Technical Member (Centre), one Technical Member (State), ensuring a balanced composition of judicial expertise and technical knowledge from both Central and State administrations.

Thirty-one State Benches across 45 locations have been notified in various locations across India.²³

Taking cognizance of the non-appointment of members of the State Bench, Bombay High Court (Goa)²⁴ allowed the assessee to seek recourse at the Principal Bench and stated, "*when the State Bench is not in operation, the Petitioner could very well approach the Principal Bench*". High Court clarified

¹⁵ Section 109 read with Ministry of Finance Notification dated December 29, 2023

¹⁶ Section 109 of CGST Act

¹⁷ Section 109 of CGST Act

¹⁸ Finance Ministry (DoR) Notification dated September 17, 2025

¹⁹ Section 107 of the CGST Act

²⁰ Finance Ministry (DoR) Notification dated September 17, the 2025

²¹ 56th GST Council Meeting decision.

²² Section 109 (4) of CGST Act

²³ Ministry of Finance Notification dated July 31, 2024

²⁴ V.S. Products vs Additional Commissioner (Appeals) [TS-79-HC(BOM)-2024-GST]

that, if in the meantime, the members are appointed, the appeal could be relegated to the State Bench for the purpose of adjudication.

Single Member Bench will hear cases with low monetary value

A Single Member, subject to authorization from the President will hear appeals for cases not involving a question of law, provided the cumulative tax or ITC involved, or the amount of fine, fee or penalty does not exceed INR fifty lakhs²⁵.

For the purpose of reckoning the amount of INR fifty lakhs, the cumulative tax or ITC involved, or the amount of fine, fee or penalty, shall be determined with reference to all issues and all tax periods covered in the order appealed against.

However, if it is noticed that the same taxable person within the same State had the same issue heard or decided by a Division Bench, then the appeal shall be heard by a Division Bench (subject to the procedure prescribed under Rule 110A²⁶ of the CGST Rules).

²⁵ Section 109 read with Notification No. 13/2025–Central Tax

²⁶ Rule 110A of CGST Rules

Dhruva Comments:

- Each State bench of the GSTAT²⁷ will comprise two Judicial Members, one Technical Member (Centre), and one Technical Member (State).
- Appeal shall be heard by a Single Member where the disputed amount does not exceed INR fifty lakhs and does not involve any question of law. In all other cases, the appeal shall be heard by one Judicial Member and one Technical Member²⁸.
- Since Single Member cannot hear disputes involving a question of law and High Court can only entertain cases involving a substantial question of law, there is an apparent ambiguity as to the forum for filing an appeal against the decision of Single Member.
- If a matter involves multiple/other issues in addition to 'place of supply', then the entire matter will be heard and ordered by the Principal Bench of the GSTAT in New Delhi, as it possesses the exclusive jurisdiction to adjudicate matters pertaining to 'place of supply'. Therefore, an appeal relating to such issues shall be filed before the Principal Bench of GSTAT.

²⁷ Section 109(4) of CGST Act

²⁸ Section 109(8) of CGST Act

IV. APPEALS BY THE REVENUE DEPARTMENT

Minimum monetary limits for filing an appeal or application by the Tax Department²⁹ before GSTAT has been set as INR twenty lakhs.

²⁹ User Advisory for the GSTAT E-Filing Portal

Non-filing of an appeal based on the monetary limits does not preclude the tax officer from filing an appeal or application in any other case involving the same or similar issues. Further, no inference shall be drawn that the decisions where the tax in dispute was less than the specified monetary limit are acceptable to the Department.

Principles have been specified to determine if a particular case falls within the above monetary limit:

- The aggregate of amount of tax in dispute (including CGST, SGST/UTGST, IGST and Compensation Cess) only shall be considered while applying the monetary limit for filing an appeal where the dispute pertains to demand of tax (with or without penalty and/or interest).
- In other cases, where the dispute pertains to a refund or demand of interest, penalty, late fee only, said amount shall be factored for applying the monetary limit for filing an appeal.
- In a composite order involving more than one appeal/demand notice, the monetary limits shall apply to the total amount of tax/interest/penalty/late fee and not to the amount as per individual appeal or demand notice.

In following exceptional cases, Revenue can file an appeal on merits irrespective of the monetary limits:

- A provision, order, notification, instruction, or circular held as ultra vires.
- Matters related to valuation, classification, refunds, place of supply or any other issue, which are recurring in nature and/or involve interpreting the provisions of the Act/CGST Rules/notification/circular/order/instruction.
- Strictures/adverse comments passed and/or cost imposed against the Government/Department or their officers.
- Any other case or class of cases, which the Board find necessary to contest in the interest of justice or revenue.

Dhruva Comments:

- Minimum monetary limits for filing an appeal or application by the tax department³⁰ before GSTAT has been set as INR twenty lakhs.
- The monetary limit of INR twenty lakhs for filing an appeal or application by the Tax Department before the GSTAT was prescribed by the Government as part of National Litigation Policy (framed by the Ministry of Law and Justice) for expediting the resolution of pending cases.

³⁰ Circular No. 207/1/2024-GST dated June 26, 2024

V. INTERIM MEASURES - DELAY IN FORMATION OF THE GSTAT

To file an appeal, GST law mandates a compulsory pre-deposit of 20% (10% for filing an appeal before AA and an additional 10% for an appeal to the GSTAT³¹) of the disputed tax amount capped at INR forty crores [CGST (INR twenty crores) and SGST (INR twenty crores) or IGST].

³¹ Section 112 of CGST Act

While the GSTAT was not operational, the Government continued to recover the mandatory pre-deposit within the specified time frame and provided interim relief from the recovery of the full amount.

CBIC clarification on pre-deposit

Since taxpayers were unable to file appeals and make pre-deposit due to a dysfunctional GSTAT, in some cases, Revenue authorities were taking a view that there is no stay against recovery and recovery proceedings initiated after completion of the period prescribed under Section 78 for filing an appeal against the order of the first AA.

The CBIC³² clarified about pre-deposit where an appeal against the order of AA could not be filed due to non-constitution of GSTAT. It was clarified that the amount deposited by the taxpayer during proceedings, if any, will be adjusted against the pre-deposit required to be made at the time of filing an appeal before the Appellate Tribunal.

³² Circular No. 224/18/2024 – GST dated July 11, 2024

In this regard, the CBIC clarified that if a pre-deposit amount is paid and an undertaking has been filed with the jurisdictional officer that the taxpayer shall file filing appeal before GSTAT after it is made functional, the jurisdictional officer cannot initiate recovery proceedings for the remaining amount till the time GSTAT is made functional. The remaining amount is presumed as stayed.

CBIC informed that if the taxpayer does not make the payment of the amount equal to the amount of pre-deposit or provide the undertaking/declaration to the proper office, it will be presumed that the taxpayer will not file an appeal against the AA order in which case, recovery proceedings can be initiated as per the provisions of law.

If no appeal is filed when the Tribunal comes into operation within the timelines specified, the remaining amount of the demand will be recovered as per the provisions of law.

CBIC clarification on the limitation period to file an appeal

In order to remove difficulty arising in giving effect to the above provision of the Act and to protect the assessee on account of limitation to file an appeal, the Government, has issued clarification through Removal of Difficulty Order.

CBIC³³ clarified that the start of the limitation period for the purpose of preferring appeal shall be the later of (i) date of communication of the order or (ii) date on which the President or State President of GSTAT after its constitution u/s 109, enters office.

The aforesaid order addressed the procedural difficulty by clarifying that the appeal timeline would be extended until the GSTAT was functional thus providing taxpayers with relief and ensuring that the right to appeal was not lost due to administrative delays in setting up of GSTAT.

It may be pertinent to mention that with the launch of GSTAT, the above subject clarification now becomes redundant.

Dhruva Comments:

- Once the pre-deposit is paid, recovery proceedings shall be deemed to be stayed till the disposal of the appeal.
- In matters relating to refund, only filing fees for appeal before GSTAT is applicable and no pre-deposit is required to be made by a taxpayer.
- A pre-deposit of 10% penalty (without any upper cap) where demand only pertains to penalty is payable³⁴.

³³ Removal of Difficulty Order No. 09/2019-Central Tax dated December 03, 2019

³⁴ Amendment by Finance Act, 2025

VI. RULES, PROCEDURES AND GUIDELINES

Government introduced the GSTAT Rules³⁵ to provide the procedural framework for the functioning of GSTAT, which is the forum of second appeal for GST-related disputes. These GSTAT Rules lay down various aspects of the appellate process prescribing:

- Online filing
- Hearing
- Time limits
- Documentation
- Sittings and working hours of the Bench and office
- Inherent powers of the Tribunal
- Calendar
- Listing of cases and
- Power to extend time, etc.

To mitigate procedural bottleneck, e-filing Advisory has also been issued outlining a flowchart for navigating through the e-filing feature on the GSTAT portal, as also important timelines³⁶.

Following regulations governing the procedure and functioning of the GSTAT have been laid down under the GSTAT Rules:

Electronic filing and processing of appeals

- An appeal to the GSTAT shall be filed online in Form APL-05 on GSTAT portal and shall contain the required details such as cause title, GSTIN, paragraph numbering, etc.
- Every appeal or application shall be uploaded, scrutinised and processed electronically.
- All notices, communications and summons shall be issued electronically and signed in the manner provided.
- All replies filed and documents to be presented shall be signed, verified and uploaded electronically.
- All proceedings before GSTAT shall be conducted through the GSTAT portal and all such proceedings shall be recorded.
- A summary of the final order passed by the Appellate Tribunal, or any bench thereof, in respect of any appeal shall be uploaded in the form specified in the CGST Rules (Form GST APL-04A) clearly indicating the final amount of demand confirmed.

³⁵ The Ministry of Finance (Department of Revenue) Notification G.S.R. 256(E) dated April 24, 2025

³⁶ User Advisory for the GSTAT E-Filing Portal

Number of appeals to be filed

- One appeal may be filed notwithstanding the number of show cause notices, refund claims or demands, letters or declarations dealt with in the decision or order appealed against.
- Where order-in-appeal has been passed with reference to more than one orders-in-original, the prescribed Form for appeal filed as per the GSTAT Rules shall be as many as the number of the orders-in-original to which the case relates in so far as the appellant is concerned.
- In case an impugned order is in respect of more than one person, each aggrieved person will be required to file a separate appeal, and common appeals or joint appeals shall not be entertained.

Contents of appeals

- Every form of appeal shall set forth concisely and under distinct heads, the grounds of appeal and such grounds shall be numbered consecutively and shall be typed in double space of the paper.
- Every form of appeal, cross-objections, reference applications, stay applications or any other miscellaneous applications shall be typed neatly in double spacing on the A4 size paper and the same shall be paginated, indexed and tagged firmly with form of appeal in a separate folder.
- Every form of appeal or application or cross-objection shall be signed and verified by the appellant or applicant or respondent or the authorised representative.

Documents required to accompany Form of appeal

- Every form of appeal required to be heard by the Appellate Tribunal shall be accompanied by a certified copy³⁷ of the impugned order appealed against or order passed in appeal or in revision along with the order of the original authority.
- Appeal shall be accompanied with all the relevant documents including relied upon documents (clearly legible, duly paged, indexed and tagged firmly).
- The appellant or applicant or respondent or the authorised representative shall certify as true copy the documents produced before the Appellate Tribunal.
- Where an application is filed under the direction of the Commissioner, the copy of the order appealed against shall be an attested copy (instead of a certified copy).
- A certified copy of the decision or order appealed against along with fees as specified in sub-Rule 5 of Rule 110 of the CGST Rules shall be

³⁷ Certified copy means the original copy of the order or the documents received by the party, or a copy thereof duly authenticated by the concerned department, or a copy duly authenticated by the 'authorised representative' of the appellant or respondent

submitted online and a final acknowledgement, shall be issued by the GSTAT portal.

Endorsement and verification

- There shall appear the name and signature of the authorised representative at the foot of every appeal or pleading and every appeal or pleadings shall be signed and verified.

Translation of documents

- A document not in the english language intended to be used in any proceeding shall be accompanied by a translated copy in english.

Production of additional evidence³⁸

- No additional evidence can be produced before the GSTAT, which has not been produced in the course of proceedings before the adjudicating authority except in the following circumstances:
 - The adjudicating authority or the AA has refused to admit evidence.
 - The appellant was prevented by sufficient cause from producing the evidence.
 - The adjudicating authority or the AA made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence.

³⁸ Rule 112 of CGST Rules

Memorandum of cross-objections

- Memorandum of cross objections to be filed within 45 days of the receipt of notice of appeal³⁹.

³⁹ Section 112 of CGST Act

Pre-deposit

- A pre-deposit of 10% of disputed tax [subject to a maximum of INR forty crores [CGST (INR twenty crores) and SGST (INR twenty crores) or IGST] and 10% of penalty (no upper cap) is also required for preferring an appeal before GSTAT.

Fees payable⁴⁰

- The fees for filing of appeal or restoration of appeal is INR one thousand per INR one lakh of tax/ITC/fine/penalty subject to a maximum of INR twenty-five thousand and a minimum of INR five thousand.
- The fees for filing of an appeal in respect of an order not involving any monetary demand shall be INR five thousand.

⁴⁰ Rule 110 of CGST Rules

- No fee is payable for application seeking rectification of errors.

Rejection or amendment of form of appeal

- Registrar may require the appellant to file such documents or make necessary amendments.
- Registrar may reject the form of appeal if the documents are not produced, or the amendments are not made, within the time-limit allowed.

Interlocutory applications

- Every interlocutory application for stay, direction, rectification in order, condonation of delay, early hearing, etc. shall include all the information as per prescribed GSTAT FORM-01.

Filing of reply rejoinder

- Reply and rejoinder can be filed within one month of receipt of appeal and receipt of reply respectively.

Inspection of record

- Applicant may request to inspect the record of the case by making an application in writing in prescribed GSTAT-FORM-03 to the Registrar and by paying the fee as prescribed.

Action on appeal for appellant's default

- Where on the day fixed for the hearing or day adjourned, the appellant does not appear, GSTAT may either dismiss the appeal for default or hear and decide it on merits.
- However, where appellant satisfies the GSTAT that there was sufficient cause for his non-appearance, GSTAT shall restore the appeal.

Hearing

- Hearing before the Appellate Tribunal may be conducted in the physical mode, or in the electronic mode (upon the permission of the President).
- Where on the day fixed for the hearing of the appeal or on any other adjourned day, the appellant appears and the respondent does not appear, GSTAT may hear and decide the appeal ex-parte.

Adjournments⁴¹

- A maximum of three adjournments can be granted to a party during hearing of the appeal.

⁴¹ Section 113 of CGST Act

Service of notices and communication

- Any notice or communication to be issued by GSTAT may be served by one of the methods specified in Section 169 (GSTAT portal, registered email and speed post).

Difference of opinion

- In case of difference of opinion of Members of Bench while hearing an appeal, the appeal shall be referred to Larger Bench by the President, as it deems fit, for disposal of the appeal.

Withdrawal of appeal or application filed before the Appellate Tribunal⁴²

- At any time before the issuance of the order, the appellant may file an application for withdrawal of the said appeal or the application, by filing an application in FORM GST APL-05/07W.
- Where the final acknowledgment in FORM GST APL-02 has been issued, the withdrawal of the said appeal or the application would be subject to the approval of the Appellate Tribunal.

⁴² Rule 113A of CGST Rules

Pronouncement of order

- GSTAT shall make and pronounce an order not later than thirty days from the final hearing excluding vacations or holidays.

Listing of urgent matters

- Any urgent matter filed before 12:00 noon shall be listed on the following working day.
- In exceptional cases, even matter received after 12:00 noon but before 3:00 p.m. may be listed on the following day (with the specific permission of the Appellate Tribunal or the President).

Sitting hours

- The ordinary sitting hours of the Appellate Tribunal shall be from 10.30 a.m. to 01.30 p.m. and from 2.30 p.m. to 4.30 p.m.

Dhruva Comments:

- Taxpayers should be well versed with the nitty gritty of the procedural aspect and ensure that appeal is complete in all respects comprising of fees, pre-deposit, annexures, supporting documents, signatures, etc.
- There is no specification on whether the appeal must be submitted on white or green paper; however, because the rule prescribes A4 size, it is reasonable to presume submission on white A4 paper, particularly since appeals are filed online.

- Certified copies for filing appeal before GSTAT would typically mean the original copy of the impugned order or the documents received by the party, or a copy thereof duly authenticated by the concerned department, or a copy duly authenticated by the 'authorised representative' of the appellant or respondent.
- Any notice or communication to be issued by GSTAT may be served by one of the following methods: GSTAT portal, registered email or speed post.
- The GSTAT Rules expressly permit the GSTAT to hear and decide an appeal ex-parte where the appellant appears and the respondent does not. The GSTAT Rules are silent on the reverse situation in which the respondent appears, and the appellant does not. In such a scenario, it is likely that the GSTAT may typically grant up to three adjournments and may subsequently decide the appeal ex-parte.

VII. STAGGERED FILING OF APPEALS

Based on the information regarding number of appeals pending and considering the system constraints received by the Principal Bench from the GSTIN, GSTAT has issued an order allowing filing of appeals in a staggered manner.⁴³

Being a new system, NIC has flagged a high probability that portal may face capacity and concurrency issues if appellants visit and file appeal on portal at same time to overcome limitation. Thus, to lower the burden on system on account of potential difficulty, GSTAT allowed filing of appeal in a staggered manner as under:

Date of filing of appeal before the first AA	Period for filing appeal		Cut-off date for filing appeal
	From	To	
July 2017- Jan 31, 2022	Sep 24, 2025	Oct 31, 2025	June 30, 2026
Feb 1, 2022- Feb 28, 2023	Nov 1, 2025	Nov 30, 2025	
March 1, 2023 – Jan 31, 2024	Dec 1, 2025	Dec 31, 2025	
Feb 1, 2024- May 31, 2024	Jan 1, 2026	Jan 31, 2026	
June 1, 2024- March 31, 2026	Feb 1, 26	June 30, 2026	
Orders issued up to March 2026 (not filed/ not uploaded on the portal)	March 1, 2026	June 30, 2026	

⁴³ GSTAT Order dated September 24, 2025

Dhruva Comments:

- Staggered filing schedule will ease the process of both filing and hearing appeals as there is a huge backlog of cases before GSTAT. News report suggests that as many as 4.83 lakh cases⁴⁴ are pending before the AA and all these cases are expected to be filed before the GSTAT.
- In case a taxpayer wishes to file an appeal prior to the period prescribed for filing appeal, portal may not accept the appeal. Given that appeal filing process is entirely electronic/online, the possibility of manual filing in such case needs to be tested. However, the cut-off date of June 30, 2026, is available to all taxpayers irrespective of the period for which appeal is to be filed.

⁴⁴ <https://www.timesofindia.indiatimes.com/business/india-business/gstat-portal-sitharaman-unveils-portal-for-gst-disputes-hearings-to-begin-from-december/articleshow/124096365.cms>

- Since the appeal filing procedure is electronic and portal is newly launched, there exists a possibility that the system might be prone to glitches and appeal filing process may be time consuming.

VIII. DHRUVA'S INSIGHTS

Filing before the appropriate Bench

- It is crucial to identify the correct forum/jurisdiction for filing an appeal to save on time and appeals getting barred by limitation. Appellants must ensure that the correct GSTAT Bench, i.e. State Bench or Principal Bench, is selected while filing an appeal.
- Where an appeal involves multiple issues, including any of the categories specified to be heard by Principal Bench (e.g. place of supply), the entire appeal must be filed before Principal Bench that has exclusive jurisdiction over such matters.
- State Benches have been notified at multiple locations with jurisdiction based on districts. For instance, Maharashtra and Goa have State Benches at Mumbai, Pune, and Nagpur, with circuit benches at Panaji, Thane, and Chhatrapati Sambhajnagar.

Monetary threshold and filing norms

- Taxpayers face no monetary threshold for filing appeals before GSTAT. However, departmental appeals are subject to INR twenty lakh limit, with some exceptions.
- In composite orders, the threshold applies to the total amount involved. Only one appeal is permitted per order-in-appeal, but if multiple Orders-in-Original are decided together, separate appeals must be filed for each.

Staggered filing mechanism and backlog avoidance

- To manage the anticipated surge of legacy appeals dating back to 2017, the Government has introduced a staggered filing mechanism, with filing windows notified in batches to avoid overloading the GSTN portal.
- Assessee's must ensure timely filing of appeals within their designated window. Early filing may offer strategic advantages, including faster listing and the opportunity to influence the foundational jurisprudence of GSTAT.
- Conversely, delayed filing may expose appellants to adverse precedents if conflicting views are rendered in similar matters before their appeal is heard.

Time bound action

- With commencement of appeal filing after an eight-year-long wait, it is imperative that businesses chalk out a time-bound action for the preparation and handling appeals.
- Considering the huge backlog of cases, it is important to move swiftly with the preparation and filing to get quicker disposals.
- Businesses with a presence in multiple States and facing multiple proceedings may find it a challenging task to file appeals in a time-bound manner.

- Businesses should identify all pending disputes for filing appeals before GSTAT and carefully track the due dates specified for staggered filing.

Limitation

- A special window has been provided for filing appeals against orders passed before April 01, 2026. Such appeals can be filed up to June 30, 2026, regardless of when the order was communicated.
- For orders passed on or after April 01, 2026, the standard limitation period of three months applies⁴⁵ for appeals by Assessee and six months for appeals by Revenue⁴⁶ with a further three months available for condonation upon showing “sufficient cause”.
- No appeal can be filed beyond six months (nine months for Revenue), as GSTAT, unlike CESTAT, has no power to condone delays beyond this limit. Therefore, tracking the date of communication of the order is critical.

⁴⁵Section 112(1) of the CGST Act

⁴⁶Section 112(3) of the CGST Act

Timely disposal

- While the GSTAT is expected to dispose of the appeal within a year, however, as per the statute, this provision looks directory and not mandatory.
- Past experience suggests there are inevitable delays in adjudication which expose taxpayers to prolonged litigation, financial strain, and compliance burdens.
- It is suggested that proper guidelines be issued so that cases do not remain pending for a long period of time, especially considering the huge backlog of cases.

Comprehensive submissions

- Being the last fact-finding authority, taxpayers need to ensure that submissions before GSTAT are comprehensive not only on law but also on factual points. It is equally important to quote relevant judgments in support of their submissions.

Direct appeal to the Supreme Court

- A significant departure under GSTAT is that orders passed by the Principal Bench are appealable directly to the Supreme Court, by passing the High Court. This elevates the strategic importance of cases filed before Principal Bench.
- Parties must therefore approach such matters with heightened rigor both in framing legal arguments and anticipating the scrutiny of the Supreme Court at the next stage.

Fate of Writ Petitions pending before High Courts

- With GSTAT becoming operational, High Courts are likely to relegate writ petitions that are still at the admission stage, particularly where the challenge is to an order in appeal and no constitutional, jurisdictional, or natural justice issues are involved.
- It is therefore important to take stock of writ petitions pending before High Courts that may be relegated to GSTAT.
- Assessee should promptly assess the viability of continuing such writs and consider filing appeals before GSTAT instead.
- The special window available until June 2026 for orders passed before April 2026 means that limitation is not a concern at this stage. In any event, the time spent in writ proceedings before the High Court can be excluded when computing the limitation period.

Difference of Opinion Matters

- In case of differences of opinion on matters, there exists an ambiguity on account of conflict between the Act and the CGST Rules.
- While Section 109 provides that the case must be referred to another member, GSTAT Rules provides that, the President may refer the matter to any member of a larger bench.
- One may argue that the Act supersedes the GSTAT Rules; however, challenges at the practical level in such cases cannot be ruled out.

Challenges in filing Cross Objections

- In several cases, taxpayers are unaware of filing appeals by the department, which leads to a delay in filing cross-objections.
- To ensure a transparent and efficient resolution of disputes at the level of GSTAT and to avoid such procedural disadvantage for taxpayers, there should be a mechanism to ensure proper intimation about appeals filed by the Revenue.

Filing - electronic/online or manual?

- Rule 19 of GSTAT Rules (date of presentation of appeals) provides that the registrar or an authorised officer shall endorse on every form of appeal the date on which it is presented or deemed to have been presented under that Rule and shall sign the endorsement, if the appeal is filed physically.
- While GSTAT Rules stress on online filing of appeals, Rule 19 raises an ambiguity i.e. whether manual filing is permissible. The issue needs clarification.

Other points for consideration while filing an appeal before GSTAT

- Consider early filing of appeals as GSTAT is likely to follow a sequential approach for hearings.
- Ensure readiness for e-filing:
 - Valid Digital Signature Certificates (DSCs)
 - Familiarity with the GSTAT portal workflow
 - Availability of scanned, signed documents in prescribed formats
- While challenging a demand on its substantive merits is essential, an effective litigation strategy also demands a meticulous review of procedural safeguards, such as limitation periods, jurisdictional competence, and strict adherence to prescribed processes.

Concluding thoughts regarding appeals and the way forward

- Gather all relevant facts, documents, and correspondences before initiating drafting.
- Thoroughly pursue the litigation trail i.e., SCN, OIO and OIA and approach a merit-based rebuttal for each allegation.
- Advance multiple grounds concurrently, with each pursued on its own merits and without prejudice or subordination to any other.
- Lastly, it is recommended to begin appeal preparation well ahead of filing deadlines, after in-depth analysis, a comprehensive draft of appeals with forms and grounds of appeal, alleviating last-minute pressure and minimizing the risk of overlooking critical grounds.

ABBREVIATIONS AND ACRONYMS

AA	Appellate Authority
AAAR	Appellate Authority for Advance Ruling
CBIC	Central Board of Indirect Taxes and Customs
CESTAT	Customs, Excise and Service Tax Appellate Tribunal
CGST	Central Goods and Services Tax
CGST Act	Central Goods and Services Tax Act, 2017
CGST Rules	Central Goods and Services Tax Rules, 2017
CPC	Code of Civil Procedure Code, 1908
GST	Goods and Services Tax
GSTAT	Goods and Services Tax Appellate Tribunal
GSTAT Rules	Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025
GSTIN	Goods and Services Tax Identification Number
IGST	Integrated Goods and Services Tax
ISD	Input Service Distributor
ITC	Input Tax Credit
NIC	National Informatics Centre
OIA	Order-in-Appeal
OIDAR	Online Information and Database Access or Retrieval Services
OIO	Order-in-Original
SCN	Show Cause Notice
SGST	State Goods and Services Tax
SLP	Special Leave Petition
UTGST	Union Territory Goods and Services Tax

ANNEXURES

Central Goods and Service Tax Act, 2017 (Relevant Sections)

Section 107 - Appeals to Appellate Authority

(1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

(2) The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or the Commissioner of Union territory tax, call for and examine the record of any proceedings in which an adjudicating authority has passed any decision or order under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, for the purpose of satisfying himself as to the legality or propriety of the said decision or order and may, by order, direct any officer subordinate to him to apply to the Appellate Authority within six months from the date of communication of the said decision or order for the determination of such points arising out of the said decision or order as may be specified by the Commissioner in his order.

(3) Where, in pursuance of an order under sub-section (2), the authorised officer makes an application to the Appellate Authority, such application shall be dealt with by the Appellate Authority as if it were an appeal made against the decision or order of the adjudicating authority and such authorised officer were an appellant and the provisions of this Act relating to appeals shall apply to such application.

(4) The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month.

(5) Every appeal under this section shall be in such form and shall be verified in such manner as may be prescribed.

(6) No appeal shall be filed under sub-section (1), unless the appellant has paid-

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order, subject to a maximum of twenty crore rupees, in relation to which the appeal has been filed.

Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.

(7) Where the appellant has paid the amount under sub-section (6), the recovery proceedings for the balance amount shall be deemed to be stayed.

(8) The Appellate Authority shall give an opportunity to the appellant of being heard.

(9) The Appellate Authority may, if sufficient cause is shown at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal.

(10) The Appellate Authority may, at the time of hearing of an appeal, allow an appellant to add any ground of appeal not specified in the grounds of appeal, if it is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.

(11) The Appellate Authority shall, after making such further inquiry as may be necessary, pass such order, as it thinks just and proper, confirming, modifying or annulling the decision or order appealed against but shall not refer the case back to the adjudicating authority that passed the said decision or order:

Provided that an order enhancing any fee or penalty or fine in lieu of confiscation or confiscating goods of greater value or reducing the amount of refund or input tax credit shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order:

Provided further that where the Appellate Authority is of the opinion that any tax has not been paid or short-paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, no order requiring the appellant to pay such tax or input tax credit shall be passed unless the appellant is given notice to show cause against the proposed order and the order is passed within the time limit specified under section 73 or section 74 or section 74A.

(12) The order of the Appellate Authority disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for such decision.

(13) The Appellate Authority shall, where it is possible to do so, hear and decide every appeal within a period of one year from the date on which it is filed:

Provided that where the issuance of order is stayed by an order of a court or Tribunal, the period of such stay shall be excluded in computing the period of one year.

(14) On disposal of the appeal, the Appellate Authority shall communicate the order passed by it to the appellant, respondent and to the adjudicating authority.

(15) A copy of the order passed by the Appellate Authority shall also be sent to the jurisdictional Commissioner or the authority designated by him in this behalf and the jurisdictional Commissioner of State tax or Commissioner of Union Territory Tax or an authority designated by him in this behalf.

(16) Every order passed under this section shall, subject to the provisions of section 108 or section 113 or section 117 or section 118 be final and binding on the parties.

Section 109 - Constitution of Appellate Tribunal and Benches thereof

(1) The Government shall, on the recommendations of the Council, by notification, establish with effect from such date as may be specified therein, an Appellate Tribunal known as the Goods and Services Tax Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority, or for conducting an examination or adjudicating the cases referred to in sub-section (2) of section 171, if so notified under the said section.

(2) The jurisdiction, powers and authority conferred on the Appellate Tribunal shall be exercised by the Principal Bench and the State Benches constituted under sub-section (3) and sub-section (4).

(3) The Government shall, by notification, constitute a Principal Bench of the Appellate Tribunal at New Delhi which shall consist of the President, a Judicial Member, a Technical Member (Centre) and a Technical Member (State).

(4) On the request of the State, the Government may, by notification, constitute such number of State Benches at such places and with such jurisdiction as may be recommended by the Council, which shall consist of two Judicial Members, a Technical Member (Centre) and a Technical Member (State).

(5) The Principal Bench and the State Bench shall hear appeals against the orders passed by the Appellate Authority or the Revisional Authority:

Provided that the cases in which any one of the issues involved relates to the place of supply, shall be heard only by the Principal Bench.

Provided further that the matters referred to in sub-section (2) of section 171 shall be examined or adjudicated only by the Principal Bench:

Provided also that the Government may, on the recommendations of the Council, notify other cases or class of cases which shall be heard only by the Principal Bench.

(6) Subject to the provisions of sub-section (5), the President shall, from time to time, by a general or special order, distribute the business of the Appellate Tribunal among the Benches and may transfer cases from one Bench to another.

(7) The senior-most Judicial Member within the State Benches, as may be notified, shall act as the Vice-President for such State Benches and shall exercise such powers of the President as may be prescribed, but for all other purposes be considered as a Member.

(8) Appeals, where the tax or input tax credit involved or the amount of fine, fee or penalty determined in any order appealed against, does not exceed fifty lakh rupees and which does not involve any question of law may, with the approval of the President, and subject to such conditions as may be prescribed on the recommendations of the Council, be heard by a single Member, and in all other cases, shall be heard together by one Judicial Member and one Technical Member.

(9) If, after hearing the case, the Members differ in their opinion on any point or points, such Member shall state the point or points on which they differ, and the President shall refer such case for hearing,

(a) where the appeal was originally heard by Members of a State Bench, to another Member of a State Bench within the State or, where no such other State Bench is available within the State, to a Member of a State Bench in another State;

(b) where the appeal was originally heard by Members of the Principal Bench, to another Member from the Principal Bench or, where no such other Member is available, to a Member of any State Bench, and such point or points shall be decided according to the majority opinion including the opinion of the Members who first heard the case.

(10) The Government may, in consultation with the President, for the administrative efficiency, transfer Members from one Bench to another Bench:

Provided that a Technical Member (State) of a State Bench may be transferred to a State Bench only of the same State in which he was originally appointed, in consultation with the State Government.

(11) No act or proceedings of the Appellate Tribunal shall be questioned or shall be invalid merely on the ground of the existence of any vacancy or defect in the constitution of the Appellate Tribunal

Section 111 - Procedure before Appellate Tribunal

(1) The Appellate Tribunal shall not, while disposing of any proceedings before it or an appeal before it, be bound by the procedure laid down in the Code of Civil Procedure, 1908 (5 of 1908), but shall be guided by the principles of natural justice and subject to the other provisions of this Act and the rules made thereunder, the Appellate Tribunal shall have power to regulate its own procedure.

(2) The Appellate Tribunal shall, for the purposes of discharging its functions under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 (5 of 1908) while trying a suit in respect of the following matters, namely: -

- (a) summoning and enforcing the attendance of any person and examining him on oath;
- (b) requiring the discovery and production of documents;
- (c) receiving evidence on affidavits;
- (d) subject to the provisions of sections 123 and 124 of the Indian Evidence Act, 1872 (1 of 1872), requisitioning any public record or document or a copy of such record or document from any office;
- (e) issuing commissions for the examination of witnesses or documents;
- (f) dismissing a representation for default or deciding it ex parte;
- (g) setting aside any order of dismissal of any representation for default or any order passed by it ex parte; and
- (h) any other matter which may be prescribed.

(3) Any order made by the Appellate Tribunal may be enforced by it in the same manner as if it were a decree made by a court in a suit pending therein, and it shall be lawful for the Appellate Tribunal to send for execution of its orders to the court within the local limits of whose jurisdiction,-

- (a) in the case of an order against a company, the registered office of the company is situated; or
- (b) in the case of an order against any other person, the person concerned voluntarily resides or carries on business or personally works for gain.

(4) All proceedings before the Appellate Tribunal shall be deemed to be judicial proceedings within the meaning of sections 193 and 228, and for the purposes of section 196 of the Indian Penal Code (45 of 1860), and the Appellate Tribunal shall be deemed to be civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974).

Section 112 - Appeals to Appellate Tribunal

(1) Any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal; or the date, as may be notified by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal under this Act, whichever is later.

(2) The Appellate Tribunal may, in its discretion, refuse to admit any such appeal where the tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined by such order, does not exceed fifty thousand rupees.

(3) The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or Commissioner of Union territory tax, call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act for the purpose of satisfying himself as to the legality or propriety of the said order and may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal within six months from the date on which the said order has been passed; or the date, as may be notified by the Government, on the recommendations of the Council, for the purpose of filing application before the Appellate Tribunal under this Act, whichever is later, for determination of such points arising out of the said order as may be specified by the Commissioner in his order.

(4) Where in pursuance of an order under sub-section (3) the authorised officer makes an application to the Appellate Tribunal, such application shall be dealt with by the Appellate Tribunal as if it were an appeal made against the order under sub-section (11) of section 107 or under sub-section (1) of section 108 and the provisions of this Act shall apply to such application, as they apply in relation to appeals filed under sub-section (1).

(5) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within forty-five days of the receipt of notice, a memorandum of cross-objections, verified in the prescribed manner, against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal, as if it were an appeal presented within the time specified in sub-section (1).

(6) The Appellate Tribunal may admit an appeal within three months after the expiry of the period referred to in sub-section (1) or permit the filing of an application within three months after the expiry of the period referred to in sub-section (3), or permit the filing of a memorandum of cross-objections within forty-five days after the expiry of the period referred to in sub-section (5) if it is satisfied that there was sufficient cause for not presenting it within that period.

(7) An appeal to the Appellate Tribunal shall be in such form, verified in such manner and shall be accompanied by such fee, as may be prescribed.

(8) No appeal shall be filed under sub-section (1), unless the appellant has paid—

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him, and

(b) a sum equal to ten per cent of the remaining amount of tax in dispute, in addition to the amount paid under sub-section (6) of section 107, arising from the said order subject to a maximum of twenty crore rupees, in relation to which the appeal has been filed.

Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (6) of section 107 has been paid by the appellant.

(9) Where the appellant has paid the amount as per sub-section (8), the recovery proceedings for the balance amount shall be deemed to be stayed till the disposal of the appeal.

(10) Every application made before the Appellate Tribunal,

(a) in an appeal for rectification of error or for any other purpose; or

(b) for restoration of an appeal or an application,

shall be accompanied by such fees as may be prescribed.

Section 113 - Orders of Appellate Tribunal

(1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the Appellate Authority, or the Revisional Authority or to the original adjudicating authority, with such directions as it may think fit, for a fresh adjudication or decision after taking additional evidence, if necessary.

(2) The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal.

(3) The Appellate Tribunal may amend any order passed by it under sub-section (1) so as to rectify any error apparent on the face of the record, if such error is noticed by it on its own accord, or is brought to its notice by the Commissioner or the Commissioner of State tax or the Commissioner of the Union territory tax or the other party to the appeal within a period of three months from the date of the order:

Provided that no amendment which has the effect of enhancing an assessment or reducing a refund or input tax credit or otherwise increasing the liability of the other party, shall be made under this sub-section, unless the party has been given an opportunity of being heard.

(4) The Appellate Tribunal shall, as far as possible, hear and decide every appeal within a period of one year from the date on which it is filed.

(5) The Appellate Tribunal shall send a copy of every order passed under this section to the Appellate Authority or the Revisional Authority, or the original adjudicating authority, as the case may be, the appellant and the jurisdictional Commissioner or the Commissioner of State tax or the Union territory tax.

(6) Save as provided in section 117 or section 118, orders passed by the Appellate Tribunal on an appeal shall be final and binding on the parties.

Central Goods and Service Tax Rules, 2017 (Relevant Rules)

Rule 110 - Appeal to the Appellate Tribunal

(1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed in FORM GST APL-05, along with the relevant documents, electronically and provisional acknowledgement in Part A of FORM GST APL-02A shall be issued to the appellant immediately:

(2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112, if any, shall be filed electronically in FORM GST APL-06:

(3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.

(4) Where the order appealed against is uploaded on the common portal, a final acknowledgement, indicating appeal number, shall be issued in Part B of FORM GST APL-02A on removal of defects, if any, and the date of issue of the provisional acknowledgement shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the order appealed against is not uploaded on the common portal, the appellant shall submit or upload, as the case may be, a self-certified copy of the said order within a period of seven days from the date of filing of FORM GST APL-05 and a final acknowledgement, indicating appeal number, shall be issued in Part B of FORM GST APL-02A] on removal of defects, if any, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the order is submitted or uploaded after a period of seven days from the date of filing of FORM GST APL-05, a final acknowledgement, indicating appeal number, shall be issued in Part B of FORM GST APL-02A] on removal of defects, if any, and the date of submission or uploading of such self-certified copy shall be considered as the date of filing of appeal.

Explanation—For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

(5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty five thousand rupees and a minimum of five thousand rupees:

Provided that the fees for filing of an appeal in respect of an order not involving any demand of tax, interest, fine, fee or penalty shall be five thousand rupees.

(6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.

Rule 110A - Appeal to the Appellate Tribunal

(1) The President or the Vice-President if so authorised by the President in respect of any State Bench, may either on his own motion or an application filed by the parties to the appeal, scrutinise the appeal and transfer such appeal to any single Member Bench within the respective State if the appeal does not involve a question of law.

(2) In case the single Member Bench, while hearing the appeal allotted under sub-rule (1), comes to a conclusion that the appeal may involve a question of law, such Bench shall for reasons to be recorded in writing send back the appeal to the President or the Vice-President, as the case may be, for reconsideration.

(3) During the scrutiny of appeal under sub-rule (1) or reconsideration of appeal under sub-rule (2), the fact as to whether in respect of the same taxable person within a State, the same issue for the same or a different tax period has already been heard or decided by a Bench comprising of a Technical Member and a Judicial Member, shall be taken into consideration and where such a matter exists, the appeal shall be heard by a Bench comprising of a Technical Member and a Judicial Member.

(4) For the purpose of reckoning the amount of fifty lakh rupees under sub-section (8) of section 109, the cumulative tax or input tax credit involved, or the amount of fine, fee or penalty, shall be determined with reference to all issues and all tax periods covered in the order appealed against.

Rule 112 - Production of additional evidence before the Appellate Authority or the Appellate Tribunal

(1) The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority except in the following circumstances, namely:-

(a) where the adjudicating authority or, as the case may be, the Appellate Authority has refused to admit evidence which ought to have been admitted; or

(b) where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority or, as the case may be, the Appellate Authority; or

(c) where the appellant was prevented by sufficient cause from producing before the adjudicating authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of appeal; or

(d) where the adjudicating authority or, as the case may be, the Appellate Authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.

(2) No evidence shall be admitted under sub-rule (1) unless the Appellate Authority or the Appellate Tribunal records in writing the reasons for its admission.

(3) The Appellate Authority or the Appellate Tribunal shall not take any evidence produced under sub-rule (1) unless the adjudicating authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity -

(a) to examine the evidence or document or to cross-examine any witness produced by the appellant; or

(b) to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).

(4) Nothing contained in this rule shall affect the power of the Appellate Authority or the Appellate Tribunal to direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal.

Rule 113A - Withdrawal of Appeal or Application filed before the Appellate Tribunal

The appellant may, at any time before the issuance of the order under sub-section (1) of section 113, in respect of any appeal filed in FORM GST APL-05 or any application filed in FORM GST APL-07, file an application for withdrawal of the said appeal or the application, as the case may be, by filing an application in FORM GST APL-05/07W:

Provided that where the final acknowledgment in FORM GST APL-02 has been issued, the withdrawal of the said appeal or the application, as the case may be, would be subject to the approval of the Appellate Tribunal and such application for withdrawal of the appeal or application, shall be decided by the Appellate Tribunal within fifteen days of filing of such application:

Provided further that any fresh appeal or application, as the case may be, filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (3) of section 112, as the case may be.

The Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025

MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATION**

New Delhi, the 24th April, 2025

G.S.R. 256(E).—In exercise of the powers conferred by section 111 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Goods and Services Tax Appellate Tribunal hereby makes the following rules for regulating the procedure and functioning of the Goods and Services Tax Appellate Tribunal, namely:-

CHAPTER I**Preliminary**

1. Short title and commencement.— (1) These rules may be called the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025.

(2) These rules shall come into force on the date of their publication in the Official Gazette.

2. Definitions.— (1) In these rules, unless the context otherwise requires-

- (a) "Act" means the Central Goods and Services Tax Act, 2017 or the State Goods and Service Tax Act, 2017 of the concerned State or the Union territory Goods and Services Tax Act, 2017;
- (b) "adjudicating authority" means the adjudicating authority as defined under section sub-section (4) of section 2 of the said Act;
- (c) "Appellate Tribunal" means the Goods and Services Tax Appellate Tribunal established under section 109 of the Act;
- (d) "authorised representative" in relation to any proceedings before the Appellate Tribunal means, —
 - (i) a person duly appointed by the Central Government or by the concerned State Governments or by an officer duly authorised in this behalf as authorised representative to appear, plead and act for the Commissioner in such proceedings; or
 - (ii) "a person authorised in writing or through a vakalatnama, duly stamped, by a party to present his case before the Appellate Tribunal as provided under section 116 of the Act, to appear, plead or act on his behalf in such proceedings;

- (e) “Bench” means the Bench of the Appellate Tribunal referred to in section 109 of the CGST Act;
- (f) “certified copy” means the original copy of the order or the documents received by the party, or a copy thereof duly authenticated by the concerned department, or a copy duly authenticated by the ‘authorised representative’ of the appellant or respondent;
- (g) “CGST” means the Central Goods and Services Tax;
- (h) “form” means a form prescribed under the rules;
- (i) “GSTAT Portal” means web portal as may be specified by an order by the President for functioning of the Appellate tribunal;
- (j) “Interlocutory application” means an application to the Appellate Tribunal in any appeal or proceeding already instituted in such Appellate Tribunal, other than a proceeding for execution of an order;
- (k) “Member” means a member of the Appellate Tribunal and includes the President and Vice-President;
- (l) “party” means a person who prefers an appeal or an application before the Appellate Tribunal and includes respondent;
- (m) “specified” means as specified by or under these rules;
- (n) "President" means the President of the Appellate Tribunal as per section 109 of the CGST Act;
- (o) “Principal Bench” means the Principal Bench constituted in accordance with sub-section 3 of section 109 of the CGST Act;
- (p) "Rules" means the Central Goods and Service Tax Rules,2017 (hereinafter referred as the CGST Rules) or Goods and Service Tax Rules,2017 of the concerned State (hereinafter referred as the SGST Rules) or Union territory Goods and Service Tax Rules,2017 (hereinafter referred as the UTGST Rules);
- (q) "Section" means a section of the Act;

- (r) “SGST” means the State Goods and Services Tax;
 - (s) “State Bench” means the State Bench constituted in accordance with sub-section 4 of section 109 of the CGST Act;
 - (t) “UTGST” means the Union territory Goods and Services Tax;
 - (u) “Vice-President” means a Vice-President of the State Benches as per sub-section 7 of section 109 of the CGST Act;
- (2) All other words and expressions used in these rules but not defined herein and defined in the Act and the Rules shall have the meanings respectively assigned to them in the Act and in the Rules.

CHAPTER II

Powers and Functions

3. Computation of time period. – Where a period is prescribed by the Act or the Rules or these rules or under any other law or is fixed by the Appellate Tribunal for doing any act, in computing the time, the day from which the said period is to be reckoned shall be excluded, and if the last day expires on a day when the office of the Appellate Tribunal is closed, that day and any succeeding day or days on which the Appellate Tribunal remains closed shall also be excluded.

4. Format of order or direction or ruling. – Every ruling, direction, order, summons, warrant or other mandatory process shall be issued by the Appellate Tribunal in the name of the President or the Member and shall be signed by the Registrar or any other officer specifically authorised in that behalf by the President, with the day, month and year of signing and shall be sealed with the official seal of the Appellate Tribunal, where physical copy of such ruling, direction, order, summons, warrant or other mandatory process is issued.

5. Official seal of the Appellate Tribunal. – The official seal and emblem of the Appellate Tribunal shall be such, as the President may from time to time specify and shall be in the custody of the Registrar.

6. Custody of the records. –The Registrar shall have the custody of the records of the Appellate Tribunal and no record or document filed in any case or matter shall be allowed to be taken out of the custody of the Appellate Tribunal without the leave of the Appellate Tribunal:

Provided that the Registrar may allow any other officer of the Appellate Tribunal to remove any official paper or record for administrative purposes from the Appellate Tribunal.

7. Sittings of Bench. – A bench shall hold its sittings at the locations as notified by the Central Government.

8. Sitting hours of the Appellate Tribunal. – The sitting hours of the Appellate Tribunal shall ordinarily be from 10.30 a.m. to 01.30 p.m. and from 2.30 p.m. to 4.30 p.m. subject to any order made by the President and this shall not prevent the Appellate Tribunal to extend its sitting as it deems fit.

9. Working hours of office. –The administrative offices of the Appellate Tribunal shall remain open on all working days from 9:30 am to 6.00 pm, subject to any order made by the President.

10. Inherent powers. – Nothing in these rules shall be deemed to limit or otherwise affect the inherent powers of the Appellate Tribunal to make such orders or give such directions as may be necessary for meeting the ends of justice or to prevent abuse of the process of the Appellate Tribunal.

11. Calendar. – The calendar of days of working of Appellate Tribunal in a year shall be as decided by the President and Members of the Appellate Tribunal.

12. Listing of cases. – Any urgent matter filed before 12:00 noon shall be listed before the Appellate Tribunal on the following working day, if it is complete in all respects as provided in these rules and in exceptional cases, it may be received after 12:00 noon but before 3:00 p.m. for listing on the following day, with the specific permission of the Appellate Tribunal or President.

13. Power to exempt. – The Appellate Tribunal may on sufficient cause being shown, exempt the parties from compliance with any requirement of these rules and may give such directions in matters of practice and procedure, as it may consider just and expedient on the application moved in this behalf to render substantial justice.

14. Power to extend time. – The Appellate Tribunal may extend the time appointed by these rules or fixed by any order, for doing any act or taking any proceeding, upon such terms, if any, as the justice of the case may require, and any extension may be ordered, although the application for the same is not made until the expiration of the time appointed or allowed.

15. Powers and functions of the Registrar. – The Registrar shall have the following powers and functions, namely: -

- (a) shall be responsible for the day-to-day administration of the Appellate Tribunal;
- (b) notify the procedure of filing appeal to the Appellate Tribunal;

- (c) registration of appeals, petitions and applications and scrutiny thereof;
- (d) receive applications for amendment of appeal or the petition or application or subsequent proceedings;
- (e) receive applications for fresh summons or notices and regarding services thereof;
- (f) receive applications for short date summons and notices;
- (g) receive applications for substituted service of summons or notices;
- (h) receive applications for seeking orders concerning the admission and inspection of documents;
- (i) maintain records of proceedings and manage the registry; and
- (j) such other incidental matters as the President may direct from time to time.

16. Power of adjournment. – All adjournments shall normally be sought before the concerned Bench and in extraordinary circumstances, the Registrar may, if so directed by the Appellate Tribunal in chambers, at any time adjourn any matter and lay the same before the Appellate Tribunal in chambers.

17. Delegation powers of the President. – (1) The President may assign or delegate to the Vice-president of State Bench some of the functions required by these rules to be exercised by the President.

(2) The President may assign or delegate to a Joint Registrar or Deputy Registrar or Assistant Registrar or to any other suitable officer all or some of the functions required by these rules to be exercised by the Registrar.

CHAPTER III **Institution of appeals - Procedure**

18. Filing of appeals. – (1) An appeal to the Appellate Tribunal shall be filed online on GSTAT Portal in Form prescribed under the Rules, and shall contain the following details, namely :-

- (a) the cause title shall state “In the Goods and Service Tax Appellate Tribunal” and also set out the proceedings or order of the authority against which it is preferred;
- (b) appeal shall be divided into paragraphs and shall be numbered consecutively, and each paragraph shall contain as nearly as may be, a separate fact or allegation or point;
- (c) full name, parentage, Goods and Services Tax Identification Number, description of each party and address, as applicable, shall also be set out at the beginning of the appeal and need not be repeated in the subsequent proceedings in the same appeal; and

- (d) the names of parties shall be numbered consecutively and a separate line should be allotted to the name and description of each party and these numbers shall not be changed and in the event of the death of a party during the pendency of the appeal, his legal heirs or representative, as the case may be, if more than one, shall be shown by sub-numbers.

(2) Notwithstanding the number of show cause notices, refund claims or demands, letters or declarations dealt with in the decision or order appealed against, it shall suffice for purposes of these rules that the appellant files one appeal in prescribed Form against the order or decision of the appellate authority, along with such number of copies thereof as provided in sub-rule 21.

(3) In a case where the –

- (a) impugned order-in-appeal has been passed with reference to more than one orders-in-original, the prescribed Form for appeal filed as per the Rules shall be as many as the number of the orders-in-original to which the case relates in so far as the appellant is concerned;
- (b) In case an impugned order is in respect of more than one person, each aggrieved person will be required to file a separate appeal, and common appeals or joint appeals shall not be entertained.

19. Date of presentation of appeals. -- The Registrar or, as the case may be, the officer authorised by him, shall endorse on every Form of appeal the date on which it is presented or deemed to have been presented under that rule and shall sign the endorsement, if the appeal is filed manually.

20. Contents of an appeal Form. – (1) Every Form of appeal shall set forth concisely and under distinct heads, the grounds of appeal and such grounds shall be numbered consecutively and shall be typed in double space of the paper.

(2) Every Form of appeal, cross-objections, reference applications, stay applications or any other miscellaneous applications shall also be typed neatly in double spacing on the A4 size paper and the same shall be duly paged, indexed and tagged firmly with Form of appeal in a separate folder.

(3) Every Form of appeal or application or cross-objection shall be signed and verified by the appellant or applicant or respondent or the authorised representative. The appellant or applicant or respondent or the authorised representative shall certify as true copy the documents produced before the Appellate Tribunal.

21. Documents required to accompany Form of appeal. – (1) Every Form of appeal required to be heard by the Appellate Tribunal shall be accompanied by a certified copy of the order appealed against in the case of an appeal against the original order passed by the adjudicating authority and where such an order has been passed in appeal or revision, there shall be a certified copy of the order passed in appeal or in revision along with the order of the original authority along with all the relevant documents including relied upon documents:

Provided that where an application filed under the direction of the Commissioner, the copy of the order appealed against shall be an attested copy instead of a certified copy.

(2) A certified copy of the decision or order appealed against along with fees as specified in sub-rule 5 of rule 110 of the Rules shall be submitted online and a final acknowledgement, shall be issued the Rules, by the GSTAT Portal.

(3) The President may further direct that in case of non-filing of the documents as specified under this Rule, the Registrar or any other authorised officer would be competent to return the specified documents or sets of documents and to receive the same back only after rectification of the defects to the satisfaction of the Registrar or any other authorised officer or the Bench as the case may be and on the return the case may be assigned a new number.

(4) The Appellate Tribunal may on its own motion direct the preparation of as many copies as may be required of all the relevant documents including relied upon documents by and at the cost of the appellant or the respondent, containing copies of such statements, papers or documents as it may consider necessary for the proper disposal of the appeal;

(5) President may by a general or special order allow attestation of the documents filed along with appeal or application or as a part of relevant documents including relied upon documents or otherwise by a gazetted officer or such other person as may be authorised by the President to attest or certify such documents or photo copies thereof; and

(6) All relevant documents including relied upon documents shall be clearly legible, duly paged, indexed and tagged firmly.

22. Endorsement and verification. - At the foot of every appeal or pleading along with all the relevant documents including relied upon documents, there shall appear the name and signature of the authorised representative and every appeal or pleadings shall be signed and verified by the party concerned in the manner provided by these rules.

23. Translation of documents. - (1) A document other than English language intended to be used in any proceeding before the Appellate Tribunal shall be received by the Registry accompanied by a translated copy in English, which is agreed to by both the parties or certified to be a true translated copy by the authorised representative engaged on behalf of parties in the case;

(2) Appeal or other proceeding shall not be set down for hearing until and unless all parties confirm that all the documents filed on which they intend to rely are in English or have been translated into English and required number of copies are filed with the Appellate Tribunal.

24. Endorsement and scrutiny of petition or appeal or document. - (1) If, on scrutiny, the appeal, application or any other document is found to be defective, such document shall, after notice to the party, be returned for compliance and if there is a failure to comply within seven working days from the date of return, the same shall be placed before the Registrar who may pass appropriate orders.

(2) The Registrar may for sufficient cause return the said documents for rectification or amendment to the party filing the same, and for this purpose may allow to the party concerned such reasonable time as he may consider necessary or extend the time for compliance, in any case not exceeding thirty days from the date of filing of the said documents.

(3) Where the party fails to take any step for the removal of the defect within the time fixed for the same, the Registrar may, for reasons to be recorded in writing, decline to register the appeal or pleading or document.

(4) Where, after a personal hearing, the Registrar is not satisfied with the steps taken by the party for removal of defects, he shall list the same with defects for hearing before the appropriate bench of the Tribunal and the Bench may, after hearing the party, accept to register the appeal or may, in its discretion, reject the said appeal.

25. Registration of admitted appeals.— On admission of appeal, the same shall be numbered and registered in the appropriate register maintained in this behalf and its number shall be entered therein (Index to be modified accordingly).

26. Ex-parte amendments. - In every appeal or application, arithmetical, grammatical, clerical and such other errors may be rectified on the orders of the Registrar without notice to Parties:

Provided that no amendments shall be allowed ex-parte after appearance of the respondents.

27. Calling for records. On the admission of appeal, the Registrar shall, if so directed by the Appellate Tribunal, call for the records relating to the proceedings from the respective Bench of Appellate Tribunal or adjudicating authority and retransmit the same at the conclusion of the proceedings or at any time.

28. Production of authorization for and on behalf of an applicant or respondent or party.— Where an appeal is purported to be instituted by or on behalf of an applicant or respondent or party, the person who signs or verifies the same shall produce along with such appeal, for verification by the Registrar, a true copy of authorization letter empowering such person to do so:

Provided that the Registrar may at any time call upon the party to produce such further materials as he deems fit for satisfying himself about due authorisation.

29. Interlocutory applications.— Every interlocutory application for stay, direction, rectification in order, condonation of delay, early hearing, exemption from production of copy of order appealed against or extension of time prayed for in pending matters shall include all the information as per the prescribed GSTAT FORM-01 and the requirements prescribed in that behalf shall be complied with by the applicant, besides filing an affidavit supporting the application.

30. Procedure on production of defaced, torn or damaged documents.- When a document produced along with any pleading appears to be defaced, torn, or in any way damaged or otherwise its condition or appearance requires special notice, a mention regarding its condition and appearance shall be made by the party producing the same in the Index of such a pleading and the same shall be verified and initialed by the officer authorised to receive the same.

31. Grounds which may be taken in appeal.- The appellant shall not, except by leave of the Appellate Tribunal, urge or be heard in support of any grounds not set forth in the Form of appeal, but the Appellate Tribunal, in deciding the appeal, shall not be confined to the grounds set forth in the Form of appeal or those taken by leave of the Appellate Tribunal under these rules:

Provided that the Appellate Tribunal shall not rest its decision on any other grounds unless the party who may be affected thereby has had a sufficient opportunity of being heard on that ground.

32. Rejection or amendment of Form of appeal. — (1) The Registrar may, in its discretion, on sufficient cause being shown, accept a Form of Appeal which is not accompanied by the documents referred to in rule 21 or is in any other way defective, and in such cases may require the appellant to file such documents or as the case may be, make necessary amendments within such time as it may allow, which may in any case not exceed thirty days.

(2) The Registrar may reject the Form of Appeal, if the documents referred to therein are not produced, or the amendments are not made, within the time-limit allowed.

(3) The President may in his discretion authorise any officer of the Appellate Tribunal to.

(a) return any Form of appeal, application or documents filed manually and which is/are not in accordance with these Rules; and

(b) allow the documents to be refiled after removal of the defects in the specified time.

(5) On representation, the Bench concerned may in its discretion either accept the Form of Appeal in terms of above rules but the appeal or application may not be restored to its original number unless the Bench allows it to be so restored on sufficient cause being shown.

33. Who may be joined as respondents. — (1) In an appeal or an application filed by a person other than the [Commissioner], the [Commissioner] concerned shall be made the respondent to the appeal or the application, as the case may be.

(2) In an appeal or an application by the [Commissioner], the other party shall be made the respondent to the appeal.

34. Endorsing copies to the party. — A copy each of appeal and relevant documents along with relied upon documents shall be provided to the respondent as well as to the concerned Commissioner, as the case may be, as soon as they are filed.

35. Filing of Form of cross-objections, applications or replies to appeals or applications.

— Every Form of cross-objections filed as prescribed under CGST or SGST or UTGST Rules 2017, and every application made, under the provisions of the Act, shall be registered and numbered, and the provisions of these rules, relating to appeals shall, so far as may be, apply to such form or application.

36. Filing of reply and other documents by the respondents. – (1) Each respondent may file his reply to the petition or the application and copies of the documents, either in person or through an authorised representative, with the registrar as specified by the Appellate Tribunal within one month of the receipt thereof. A copy of such reply and the copies of other documents shall be forthwith served on the applicant by the respondent.

(2) On being served the reply or documents under sub-rule (1), the applicant shall specifically admit, deny, or rebut the facts stated by the respondent in his submission and state such additional facts as may be found necessary.

37. Filing of rejoinder. – Where the respondent states such additional facts as may be necessary for the just decision of the case, the Bench may allow the petitioner to file a rejoinder to the reply filed by the respondent on GSTAT portal, with an advance copy to be served upon the respondent within one month or within such time as may be specified or extended by Bench.

CHAPTER IV**Cause list**

38. Preparation and publication of daily cause list. - (1) The Registrar shall prepare and publish the cause list for the next working day, which shall include all the information as specified in GSTAT CDR-01, on the notice board of the Appellate Tribunal and GSTAT Portal before the closing of working hours on each working day.

(2) Subject to the directions of the President, listing of cases in the daily cause list shall be in the following order of priority, unless otherwise ordered by the concerned Bench, namely: –

- (a) cases for pronouncement of orders;
- (b) cases for clarification;
- (c) cases for admission;
- (d) cases for orders or directions;
- (e) part-heard cases, latest part-heard having precedence; and
- (f) cases posted as per numerical order or as directed by the Bench.

(3) The Registrar shall communicate to the parties the date and place of hearing of the appeal or application.

(4) The title of the daily cause list shall consist of the number of the appeal, the day, date and time of the sitting Bench Hall number and the coram indicating the names of the Judicial members and Technical Members constituting the Bench.

(5) Against the number of each case listed in the daily cause list, the following shall be shown, namely: –

- (a) names of the legal practitioners or authorised representative appearing for both sides and setting out in brackets the designation of the parties whom they represent;
- (b) names of the parties, if unrepresented, with their ranks in brackets.

39. New cause list and adjournment of cases on account of non-sitting of an Appellate Tribunal. – (1) If by reason of declaration of holiday or for any other unforeseen reason, the Appellate Tribunal does not function for the day, the new daily cause list shall be prepared for the cases listed for the day.

(2) When the sitting of a particular Bench is cancelled for the reason of inability of any Member of the Bench, the Registrar shall, unless otherwise directed, adjourn the cases posted before that Bench to a convenient date.

(3) The adjournment or posting or directions shall be notified on the notice board and on the GSTAT Portal.

40. Service of notices and communication. – (1) Any notice or communication to be issued by the Appellate Tribunal may be served by any of the method specified in section 169 of the Act.

Explanation- For the purpose of this rule, the common Portal referred in the said section shall mean the GSTAT Portal.

(2) Notwithstanding anything contained in sub-rule(1) and sub-rule(2), the Appellate Tribunal may after taking into account the number of respondents and their place of residence or work or service are so many that they could not be effected in any manner and other circumstances, direct that notice of the petition or application shall be served upon the respondents in any other manner, including any manner of substituted service, as it appears to the Appellate Tribunal just and convenient.

(3) A notice or process may also be served on an authorised representative of the applicant or the respondent, as the case may be, in any proceeding or on any person authorised to accept a notice or a process, and such service on the authorised representative shall be deemed to be a proper service.

CHAPTER V

Hearing of Appeal

41. Hearing of appeal. — (1) On the day fixed, or on any other day to which the hearing may be adjourned, the appellant shall be heard in support of the appeal.

(2) The Appellate Tribunal shall then, if necessary, hear the respondent against the appeal and in such a case the appellant shall be entitled to reply.

42. Action on appeal for appellant's default. — Where on the day fixed for the hearing of the appeal or on any other day to which such hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Appellate Tribunal may, in its discretion, either dismiss the appeal for default or hear and decide it on merits :

Provided that where an appeal has been dismissed for default and the appellant appears afterwards and satisfies the Appellate Tribunal that there was sufficient cause for his non-appearance when the appeal was called on for hearing, the Appellate Tribunal shall make an order setting aside the dismissal and restore the appeal.

43. Hearing of appeals ex parte. — Where on the day fixed for the hearing of the appeal or on any other day to which the hearing is adjourned the appellant appears and the respondent does not appear when the appeal is called on for hearing, the Appellate Tribunal may hear and decide the appeal ex parte.

44. Continuance of proceedings after death or adjudication as an insolvent of a party to the appeal. — Where in any proceedings the appellant or a respondent dies or is adjudicated as an insolvent or in the case of a company, is being wound up, the appeal or application shall abate, unless an application is made for continuance of such proceedings by or against the successor-in-interest, the executor, receiver, liquidator or other legal representative of the appellant or respondent, as the case may be:

Provided that every such application shall be made within a period of sixty days of the occurrence of the event:

Provided further that the Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit.

45. Production of additional evidence. — (1) The parties to the appeal shall not be entitled to produce any additional evidence, either oral or documentary, before the Appellate Tribunal :

Provided that if the Appellate Tribunal is of opinion that any documents shall be produced or any witness shall be examined or any affidavit shall be filed to enable it to pass orders or for any sufficient cause, or if adjudicating authority or the appellate or revisional authority has decided the case without giving sufficient opportunity to any party to adduce evidence on the points specified by them or not specified by them, the Appellate Tribunal may, for reasons to be recorded, allow such documents to be produced or witnesses to be examined or affidavits to be filed or such evidence to be adduced.

(2) The production of any document or the examination of any witness or the adducing of any evidence under sub-rule (1) may be done either before the Appellate Tribunal or before such authority as the Appellate Tribunal may direct.

(3) Where any direction has been made by the Appellate Tribunal to produce any documents or to examine any witnesses or to adduce any evidence before any authority, the authority shall comply with the directions of the Appellate Tribunal and after such compliance send the

documents, the record of the deposition of the witnesses or the record of evidence adduced, to the Appellate Tribunal.

(4) The Appellate Tribunal may, of its own motion, call for any documents or summon any witnesses on points at issue, if it considers necessary to meet the ends of justice.

46. Production of evidence by Affidavit. — (1) The Appellate Tribunal may direct the parties to give evidence, if any, by affidavit.

(2) Notwithstanding anything contained in sub-rule (1) where the Appellate Tribunal considers it necessary in the interest of natural justice, it may order cross-examination of any deponent on the points of conflict either through information and communication technology facilities such as video conferencing or otherwise as may be decided by the Appellate Tribunal, on an application moved by any party.

47. Adjournment of appeal. — The Appellate Tribunal may, on such terms as deem fit and at any stage of the proceedings, adjourn the hearing of the appeal.

48. Proceedings to be open to public — The proceedings before the Appellate Tribunal shall be open to the public:

Provided that the Appellate Tribunal may, if deem fit, order at any stage of the proceedings of any particular case that the public generally or any particular person shall not have access to, or be or remain in the room or building used by the Appellate Tribunal.

49. Procedure for filing of and disposal of interlocutory application. — The provisions of the rules regarding the filing of interlocutory applications shall, in so far as may be, apply *mutatis mutandis* to the filing of applications under this rule.

50. Appeal referred to larger Bench. — In case of different opinion of Members of Bench while hearing an appeal, the appeal shall be referred to larger Bench by the President, as it deems fit, for disposal of the appeal.

51. Order to be signed and dated. — (1) Every order of the Appellate Tribunal shall be in writing and shall be signed and dated by the Members constituting the Bench concerned.

(2) Last date of hearing of the matter shall be typed on the first page of the order.

(3) If the order is dictated on the Bench, the date of dictation will be the date of the final order.

(4) If the order is reserved, the date of final order will be the date on which the order is pronounced.

(5) In cases, where gist of the decision is pronounced without the detailed order, the last para of the detailed order shall specify the date on which the gist of the decision was pronounced and in such cases, the date of the final order shall be the date on which all the Members of the

Bench sign the order and where the order is signed on different dates by the Members of the Bench, the last of the dates will be the date of the order.

52. Publication of orders. — Such of the orders of the Appellate Tribunal as are deemed fit for publication in any authoritative report or the press, may be released for such publication on such terms and conditions as the Appellate Tribunal may lay down.

CHAPTER VI RECORD OF PROCEEDINGS

53. Court diary. — (1) Diaries shall be kept by the Court Officer which shall include all the information as given in form GSTAT CDR-02 as may be specified in each appeal or petition or application and they shall be written legibly.

(2) The diary in the main file shall contain a concise history of the appeal or petition or application, the substance of the order passed thereon and in execution proceedings, it shall contain a complete record of all proceedings in execution of order or direction or rule and shall be checked by the Deputy Registrar or Assistant Registrar and initiated once in a fortnight.

54. Order sheet. — (1) The Court officer of the Bench shall maintain order sheet which shall include all the information as specified in GSTAT FORM-02 in every proceedings shall contain all orders passed by the Appellate Tribunal from time to time.

(2) All orders passed by the Appellate Tribunal shall be in English and the same shall be signed by the Members of the Appellate Tribunal constituting the Bench:

Provided that the routine orders, such as call for of the records, put up with records, adjournment and any other order as may be directed by the Member of the Tribunal shall be signed by the Court officer of the Bench.

(3) The order sheet shall also contain the reference number of the appeal or petition or application, date of order and all incidental details including short cause title thereof.

55. Maintenance of court diary. — (1) The Court officer of the Bench shall maintain on GSTAT portal a court diary, wherein he shall record the proceedings of the court for each sitting with respect to the applications or petitions or appeals listed in the daily cause list.

(2) The matters to be recorded in the court diary shall include details as to whether the case is adjourned or partly heard or heard and disposed of or heard and orders reserved, as the case may be, along with dates of next sitting wherever applicable.

56. Statutes or citations for reference. — The parties or authorised representative or legal practitioners shall, before the commencement of the proceedings for the day, furnish to the Court officer a list of law journals, reports, statutes and other citations, which may be needed for reference or photocopy of full text thereof.

57. Calling of cases in court. —Subject to the orders of the Bench, the Court officer shall call the cases listed in the cause list in the serial order.

58. Regulation of court work. — (1) When the Appellate Tribunal is holding a sitting, -

(a) the Deputy Registrar or Assistant Registrar shall ensure that no inconvenience or wastage of time is caused to the Bench in making available the services of Court officer or stenographer or peon or attender; and

(b) the Court officer shall ensure that perfect silence is maintained in and around the Court Hall and no disturbance whatsoever is caused to the functioning of the Bench and that proper care is taken to maintain dignity and decorum of the court.

(2) When the Bench passes order or issues directions, the Court officer shall ensure that the records of the case along with proceedings or orders of the Bench are transmitted immediately to the Deputy Registrar or Assistant Registrar and the Deputy Registrar or Assistant Registrar shall verify the case records received from the Court Officer with reference to the cause list and take immediate steps to communicate the directions or orders of the Bench.

CHAPTER VII: MAINTENANCE OF REGISTERS

59. Registers to be maintained. —The following Registers shall be maintained online/offline and posted on a day-to-day basis by such ministerial officer or officer of the Registry may, subject to any order of the President –

- (a) register of un-numbered petitions or appeals (GSTAT-CDR-03);
- (b) register of petitions or appeals (GSTAT-CDR -04); and
- (c) register of interlocutory applications (GSTAT-CDR -05).

60. Arrangement of records in pending matters. —The record of appeal or petition shall be divided into the following four parts and shall be collated and maintained –

- (a) main file: (Petition being kept separately);
- (b) miscellaneous application file;
- (c) process file; and
- (d) execution file.

61. Contents of main file. —The main file shall be kept in the following order and it shall be maintained as permanent record till ordered to be destroyed under the rules –

- (a) index;
- (b) order sheet;
- (c) final order or judgment;
- (d) Form of appeal or petition, as the case may be, together with any schedule annexed thereto;
- (e) counter or reply or objection, if any;

- (f) oral evidence or proof of affidavit;
- (g) evidence taken on commission;
- (h) documentary evidence; and
- (i) written arguments.

62. Contents of process file. —The process file shall contain the following items, namely –

- (a) index;
- (b) power of attorney or vakalatnama;
- (c) summons and other processes and affidavits relating thereof;
- (d) applications for summoning witness;
- (e) letters calling records; and
- (f) all other miscellaneous papers such as postal acknowledgements.

63. Contents of execution file. —The execution file shall contain the following items, namely-

- (a) index;
- (b) the order sheet;
- (c) the execution application;
- (d) all processes and other papers connected with such execution proceedings;
- (e) transmission of order to civil court, if ordered; and
- (f) result of execution.

64. File for miscellaneous applications. — For all miscellaneous applications there may be only one file with a title page prefixed to it and immediately after the title page, the diary, the miscellaneous applications, supporting affidavit, the order sheet and all other documents shall be filed.

65. Preservation of Record. — (1) All necessary documents and records relating to petitions or applications dealt with by the Appellate Tribunal shall be stored or maintained as provided in these rules and other physical records kept in a record room shall be preserved for a period of five years after the passing of the final order.

(2) Notwithstanding anything contained in sub-rule (1), the record of the petitions or applications dealt with by the Appellate Tribunal, including the orders and directions passed by the Appellate Tribunal, shall be maintained by the Registry of the Appellate Tribunal for a period of fifteen years after the passing of the final order.

66. Retention, Preservation and Destruction of records. — (1) The record keeper or any other officer so designated shall be responsible for the records consigned to the record room. He shall scrutinise the records received by him within three days and prepare an index in prescribed format.

(2) On the expiry of the period for preservation of the records specified under rule 65, the Registrar shall weed out the record.

CHAPTER VIII INSPECTION OF RECORD

67. Inspection of the records. - The applicant to any case or their authorised representative may be allowed to inspect the record of the case by making an application in writing in prescribed GSTAT-FORM-03 to the Registrar and by paying the fee prescribed as per Schedule of Fee.

68. Grant of inspection. - Inspection of records of a pending or decided case before the Appellate Tribunal shall be allowed only on the order of the Registrar.

69. Application for grant of inspection. - (1) Application for inspection of record under rule 67, shall be presented at Registry between 10.30 a.m. to 01:30 p.m. on any working day and two days before the date on which inspection is sought, unless otherwise permitted by the Registrar.

(2) The Registry shall submit the application with its remarks before the Registrar, who shall, on consideration of the same, pass appropriate orders.

(3) Inspection of records of a pending case shall not ordinarily be permitted on the date fixed for hearing of the case or on the preceding day.

70. Mode of inspection. - (1) On grant of permission for inspection of the records, the Deputy Registrar or Assistant Registrar shall arrange to procure the records of the case and allow inspection of such records on the date and time fixed by the Registrar between 10.30 a.m. and 12.30 p.m. and between 2.30 p.m. and 4.30 p.m. in the immediate presence of an officer authorised in that behalf by the Registrar.

(2) The person inspecting the records shall not in any manner cause dislocation, mutilation, tampering or damage to the records in the course of inspection.

(3) The person inspecting the records shall not make any marking on any record or paper so inspected and taking notes.

(4) The person supervising the inspection, may at any time prohibit further inspection, if in his opinion, any of the records are likely to be damaged in the process of inspection or the person inspecting the records has violated or attempted to violate the provisions of these rules and shall immediately make a report about the matter to the Registrar and seek further orders from the Registrar and such notes shall be made in the Inspection Register.

71. Maintenance of register of inspection. - The Deputy Registrar or Assistant Registrar shall cause to maintain a Register as per GSTAT-CDR -06 for the purpose of inspection of documents or records and shall obtain therein the signature of the person making such inspection on the Register as well as on the application on the conclusion of inspection.

CHAPTER IX: Appearance of authorised representative

72. Appearance of authorised representative. – Subject to as hereinafter provided, no legal practitioner or authorised representative shall be entitled to appear and act, in any proceeding before the Appellate Tribunal unless he files into Appellate Tribunal vakalatnama or Memorandum of Appearance or letter of authorisation which shall include all the information as specified in GSTAT FORM-04 as the case may, duly executed by or on behalf of the party for whom he appears.

73. Consent for engaging or change of authorised representative (Duly stamped as per the respective High Court rules). – A legal practitioner or authorised representative proposing to file a Vakalatnama or Memorandum of Appearance or letter of authorisation, as the case may be, in any pending case or proceeding before the Appellate Tribunal in which there is already a legal practitioner or authorised representative on record, shall do so only with the written consent of the legal practitioner or the authorised representative on record or when such consent is refused, with the permission of the Appellate Tribunal after revocation of Vakalatnama or Memorandum of Appearance, as the case may be, on an application filed in this behalf, which shall receive consideration only after service of such application on the counsel already on record:

Provided that such consent shall not be required in case of application filed under sub-section 3 of section 112 of the Act.

74. Restrictions on appearance. – A legal practitioner or the authorised representative, as the case may be, who has tendered advice in connection with the institution of any case or other proceeding before the Appellate Tribunal or has drawn pleadings in connection with any such matter or has during the progress of any such matter acted for a party, shall not, appear in such case or proceeding or other matter arising there from or in any matter connected therewith for any person whose interest is opposed to that of his former client, except with the prior permission of the Appellate Tribunal.

75. Restriction on party's right to be heard. – The party who has engaged a legal practitioner or authorised representative to appear for him before the Appellate Tribunal may be restricted by the Appellate Tribunal in making presentation before it.

76. Empanelment of special authorised representatives by the Appellate Tribunal. – (1) The Appellate Tribunal may draw up a panel of authorised representatives or valuers or such other experts as may be required by the Appellate Tribunal to assist in proceedings before the Appellate Tribunal.

(2) The Appellate Tribunal may call upon any of the persons from panel under sub-rule (1) for assistance in the proceedings before the Bench, if so required.

(3) The remuneration payable and other allowances and compensation admissible to such persons shall be specified in consultation with the Appellate Tribunal.

77. Professional dress for the authorised representatives. – While appearing before the Appellate Tribunal, the authorised representatives shall wear the same professional dress as prescribed in their Code of Conduct.

CHAPTER X AFFIDAVITS

78. Title of affidavits. - Every affidavit shall be titled as ‘Before the Goods and Services Tax Appellate Tribunal (GSTAT)’ followed by the cause title of the appeal or application or other proceeding in which the affidavit is sought to be used.

79. Form and contents of the affidavit. - The affidavit shall conform to the requirements of order XIX, rule 3 of Civil Procedure Code, 1908 (5 of 1908).

80. Persons authorised to attest. - Affidavits shall be sworn or affirmed before an advocate or notary, who shall affix his official seal.

81. Affidavits of illiterate, visually challenged persons. - Where an affidavit is sworn or affirmed by any person who appears to be illiterate, visually challenged or unacquainted with the language in which the affidavit is written, the attester shall certify that the affidavit was read, explained or translated by him or in his presence to the deponent and that he seemed to understand it, and made his signature or mark in the presence of the attester which shall include all the information as specified in GSTAT FORM-05.

82. Identification of deponent. - If the deponent is not known to the attester, his identity shall be testified by a person known to him and the person identifying shall affix his signature in token thereof.

83. Annexures to the affidavit. - (1) Document accompanying an affidavit shall be referred to therein as Annexure number and the attester shall make the endorsement thereon that this is the document marked putting the Annexure number in the affidavit.

(2) The attester shall sign therein and shall mention the name and his designation.

CHAPTER XI DISCOVERY, PRODUCTION AND RETURN OF DOCUMENTS

84. Application for production of documents, form of summons. -(1) Except otherwise provided hereunder, discovery or production and return of documents shall be regulated by the provisions of the Code of Civil Procedure, 1908 (5 of 1908).

(2) An application for summons to produce documents shall be on plain paper setting out the document the production of which is sought, the relevancy of the document and in case where

the production of a certified copy would serve the purpose, whether application was made to the proper officer and the result thereof.

(3) A summons for production of documents in the custody of a public officer other than a court shall include all the information as specified in GSTAT FORM-06 and shall be addressed to the concerned Head of the Department or such other authority as may be specified by the Appellate Tribunal.

85. *Suo motu* summoning of documents. - Notwithstanding anything contained in these rules, the Appellate Tribunal may, *suo motu*, issue summons for production of public document or other documents in the custody of a public officer.

86. Marking of documents. - (1) The documents when produced shall be marked as follows:

- (a) if relied upon by the appellant's or petitioner's side, they shall be numbered as 'A' series;
- (b) if relied upon by the respondent's side, they shall be marked as 'B' series; and
- (c) the Appellate Tribunal exhibits shall be marked as 'C' series.

(2) The Appellate Tribunal may direct the applicant to deposit with the Appellate Tribunal through online mode a sum sufficient to defray the expenses for transmission of the records.

87. Return and transmission of documents. - (1) An application for return of the documents produced shall be numbered and no such application shall be entertained after the destruction of the records.

(2) The Appellate Tribunal may, at any time, direct return of documents produced subject to such conditions as it deems fit.

CHAPTER XII EXAMINATION OF WITNESSES AND ISSUE OF COMMISSIONS

88. Procedure for examination of witnesses, issue of Commissions. - The provisions of the Orders XVI and XXVI of the Code of Civil Procedure, 1908 (5 of 1908), shall *mutatis mutandis* apply in the matter of summoning and enforcing attendance of any person and examining him on oath and issuing commission for the examination of witnesses or for production of documents.

89. Examination in camera. - The Appellate Tribunal may in its discretion examine any witness in camera.

90. Form of oath or affirmation to witness. - Oath shall be administered to a witness in the following form:

“I do swear in the name of God or solemnly affirm that what I shall state shall be truth, the whole truth and nothing but the truth”.

91. Form of oath or affirmation to interpreter. - Oath or solemn affirmation shall be administered to the interpreter in the following form before the Bench officer or the Court officer as the case may be, as taken for examining a witness—

“I do swear in the name of God or solemnly affirm that I will faithfully and truly interpret and explain all questions put to and evidence given by witness and translate correctly and accurately all documents given to me for translation.”

92. Officer to administer oath. - The oath or affirmation shall be administered by the Court officer.

93. Form recording of deposition. - (1) The Deposition of a witness shall be recorded in prescribed GSTAT FORM-07.

(2) Each page of the deposition shall be initiated by the Members constituting the Bench.

(3) Corrections, if any, pointed out by the witness may, if the Bench is satisfied, be carried out and duly initialled. If not satisfied, a note to the effect be appended at the bottom of the deposition.

94. Numbering of witnesses. - The witnesses called by the applicant or petitioner shall be numbered consecutively as PWs and those by the respondents as RWs.

95. Grant of discharge certificate. - Witness discharged by the Appellate Tribunal may be granted a certificate in prescribed GSTAT FORM-08 by the Registrar.

96. Witness allowance payable. - (1) Where the Appellate Tribunal issues summons to a government servant to give evidence or to produce documents, the person so summoned may draw from the Government travelling and daily allowances admissible to him as per the applicable rules of the respective Government.

(2) Where there is no provision for payment of travelling allowances and daily allowance by the employer to the person summoned to give evidence or to produce documents, he shall be entitled to be paid as allowance, a sum which in the opinion of the Registrar is sufficient to defray reasonable travelling and other expenses.

(3) The party applying for the summons shall deposit with the Registrar the amount of allowance as estimated by the Registrar well before the summons is issued.

(4) If the witness is summoned as a court witness, the amount estimated by the Registrar shall be paid as per the directions of the Appellate Tribunal.

(5) The aforesaid provisions would govern the payment of allowances to the interpreter as well.

97. Records to be furnished to the Commissioner. – (1) The Commissioner shall be furnished by the Appellate Tribunal with such of the records of the case as the Appellate Tribunal considers necessary for executing the Commission.

(2) Original documents shall be furnished only if a copy does not serve the purpose or cannot be obtained without unreasonable expense or delay and delivery and return of records shall be made under proper acknowledgement.

98. Taking of specimen handwriting, signature etc. -The Commissioner may, if necessary, take specimen of the handwriting, signature or fingerprint of any witness examined before him.

CHAPTER XIII

DISPOSAL OF CASES AND PRONOUNCEMENT OF ORDERS

99. Disposal of Cases. - On receipt of an application, petition, appeal etc, the Appellate Tribunal, after giving the parties a reasonable opportunity of being heard, pass such orders thereon as it thinks fit:

Provided that the Appellate Tribunal, after considering an appeal, may summarily dismiss the same, for reasons to be recorded, if the Appellate Tribunal is of opinion that there are no sufficient grounds for proceedings therewith.

100. Operative portion of the order. - All orders or directions of the Bench shall be stated in clear and precise terms in the last paragraph of the order.

101. Corrections. - Every Member of the Bench who has prepared the order shall affix his initials at the bottom of each page and under all corrections.

102. Power to impose Costs. - The Appellate Tribunal may, in its discretion, pass such order in respect of imposing costs on the defaulting party as it may deem fit

103. Pronouncement of Order. - (1) The Appellate Tribunal, after hearing the applicant and respondent, shall make and pronounce an order either at once or, as soon as thereafter as may be practicable but not later than thirty days from the final hearing excluding vacations or holidays.

(2) Every order of the Appellate Tribunal shall be in writing and shall be signed and dated by the President or Member or Members constituting the Bench which heard the case and pronounced the order.

(3) A certified copy of every order passed by the Appellate Tribunal shall be given to the parties.

(4) The Appellate Tribunal, may transmit order made by it to any court for enforcement, on application made by either of the parties to the order or *suo motu*.

(5) Every order or judgment or notice shall bear the seal of the Appellate Tribunal.

104. Pronouncement of order by any one member of the Bench. –

- (1) Any Member of the Bench may pronounce the order for and on behalf of the Bench.
- (2) When an order is pronounced under this rule, the Court officer shall make a note in the order sheet, that the order of the Bench consisting of President or Members was pronounced in open court on behalf of the Bench.

105. Authorising any member to pronounce order. – (1) If the Members of the Bench who heard the case are not readily available or have ceased to be Members of the Appellate Tribunal, the President may authorise any other Member to pronounce the order on his behalf after being satisfied that the order has been duly prepared and signed by all the Members who heard the case.

- (2) The order pronounced by the Member so authorised shall be deemed to be duly pronounced.
- (3) The Member so authorised for pronouncement of the order shall affix his signature in the order sheet of the case stating that he has pronounced the order as provided in this rule.
- (4) If the order cannot be signed by reason of death, retirement or resignation or for any other reason by anyone of the Members of the Bench who heard the case, it shall be deemed to have been released from part heard and listed afresh for hearing.

106. Recusal. – (1) For the purpose of maintaining the high standards and integrity of the Appellate Tribunal, the President or a Member of the Appellate Tribunal shall recuse himself-

- (a) in any case involving persons with whom the President or the Member has or had a personal, familial or professional relationship;
- (b) in any case concerning which the President or the Member has previously been called upon in another capacity, including as advisor, representative, expert or witness; or
- (c) if there exist other circumstances such as to make the President or the Member's participation seem inappropriate.

- (2) The President or any Member recusing himself may record reasons for recusal:

Provided that no party to the proceedings or any other person shall have a right to know the reasons for recusal by the President or the Member in the case.

107. Enlargement of time. - Where any period is fixed by or under these rules, or granted by Appellate Tribunal for the doing of any act, or filing of any document or representation, the Appellate Tribunal may, in its discretion from time to time in the interest of justice and for reasons to be recorded, enlarge such period, even though the period fixed by or under these rules or granted by the Appellate Tribunal may have expired.

108. Rectification of Order. - (1) Any clerical mistakes in any order of the Appellate Tribunal or error therein arising from any accidental slip or omission may, at any time, be corrected by the Appellate Tribunal on its own motion or on application of any party by way of rectification.

(2) An application under sub-rule (1) shall be made online which shall include all the information as prescribed in **GSTAT FORM-01** within one month from the date of the final order for rectification.

109. General power to amend. – The Appellate Tribunal may, within a period of thirty days from the date of completion of pleadings, and on such terms as to costs or otherwise, as it may think fit, amend any defect or error in any proceeding before it; and all necessary amendments shall be made for the purpose of determining the real question or issue raised by or depending on such proceeding.

110. Making of entries by Court officer. - Immediately on pronouncement of an order by the Bench, the Court officer shall make necessary endorsement on the case file regarding the date of such pronouncement, the nature of disposal and the constitution of the Bench pronouncing the order and he shall also make necessary entries in the court diary which shall include all the information as specified in GSTAT CDR-02 maintained by him.

111. Transmission of order by the Court officer. - (1) The Court officer shall immediately on pronouncement of order, transmit the order with the case file to the Deputy Registrar or Assistant Registrar.

(2) On receipt of the order from the Court officer, the Deputy Registrar or Assistant Registrar shall after due scrutiny, satisfy himself that the provisions of these rules have been duly complied with and in token thereof affix his initials with date on the outer cover of the order.

(3) The Deputy Registrar or Assistant Registrar shall thereafter cause to transmit the case file and the order to the Registrar for taking steps to prepare copies and their communication to the parties.

112. Format of order. - (1) All orders shall be neatly and fairly typewritten in double space on one side only on durable foolscap folio paper of metric A-4 size (30.5 cm long and 21.5 cm wide) with left side margin of 5 cm and right-side margin of 2.5 cm. Corrections, if any, in the order shall be carried out neatly and sufficient space may be left both at the bottom and at the top of each page of the order to make its appearance elegant.

(2) Members constituting the Bench shall affix their signatures in the order of their seniority from right to left.

113. Indexing of case files after disposal. - After communication of the order to the parties or authorised representative, the official concerned shall arrange the records with pagination and prepare in the Index Sheet in Format prescribed by the Appellate Tribunal. He shall affix initials and then transmit the records with the Index initials to the records room.

114. Copies of orders in library. - (1) The officer in charge of the Registry shall send copies of every final order to the library of the Appellate Tribunal.

(2) Copies of all orders received in each month shall be kept at the library in a separate folder, arranged in the order of date of pronouncement, duly indexed and stitched.

(3) At the end of every year, a consolidated index shall also be prepared and kept in a separate file in the library.

(4) The order folders and the indices may be made available for reference in the library to the authorised representative.

CHAPTER XIV

Electronic filing and processing of appeals and conduct of proceedings in the Appellate Tribunal in hybrid mode

115. Electronic filing and processing of appeals and applications, etc.- (1) Notwithstanding anything contained in the foregoing Chapters I to XIV, except as may be otherwise provided by order by the President.

(2) Every appeal or application to be filed before the Appellate Tribunal shall be uploaded electronically on the GSTAT portal.

(3) All appeals and applications filed before the Appellate Tribunal shall be scrutinised and processed electronically through the GSTAT portal and all notices, communications and summons shall be issued electronically and signed in the manner provided on the said portal.

(4) All replies filed and documents that are or may be required to be presented before the Appellate Tribunal, either on the directions of the said Tribunal or otherwise, shall be signed, verified and uploaded electronically on the GSTAT portal.

(5) All proceedings before the Appellate Tribunal shall be conducted through the GSTAT portal and all such proceedings shall be recorded on the said portal.

(6) A summary of the final order passed by the Appellate Tribunal, or any bench thereof, in respect of any appeal shall be uploaded in the form specified in the CGST Rules for this purpose.

(7) All hearings before the Appellate Tribunal may be conducted, either in the physical mode or upon the permission of the President, in the electronic mode,

CHAPTER XV

Miscellaneous

116. Register of appeals, petitions, etc.- (1) A Register in prescribed GSTAT CDR--07 and 08 shall be maintained in regard to appeals, petitions, etc., against the orders of the Appellate Tribunal to the Hon'ble Supreme Court and Hon'ble High Courts and necessary entries therein be promptly made by the judicial branch.

(2) The register shall be placed for scrutiny by the President or Vice-President, as the case may be, in the first week of every month.

117. Placing of order of Hon'ble Supreme Court and Hon'ble High Courts before the Appellate Tribunal. – Whenever an interim or final order passed by the Hon'ble Supreme Court or Hon'ble High Courts in an appeal or other proceeding preferred against a decision of the Appellate Tribunal is received, the same shall forthwith be placed before the President and same Bench of Members for information and kept in the relevant case file and immediate attention of the Registrar shall be drawn to the directions requiring compliance.

118. Registrar to ensure compliance of Hon'ble Supreme Court or Hon'ble High Courts orders. – It shall be the duty of the Registrar to take expeditious steps to comply with the directions of the Hon'ble Supreme Court/Hon'ble High Courts in matters pertaining to the Appellate Tribunal.

119. Fees. — (1) In respect of the several matters, there shall be paid fees as prescribed in the **Schedule of Fees** appended to these rules:

Provided that no fee shall be payable or shall be liable to be collected on a petition or application filed or reference made by any departmental authority connected with a matter in question before the Appellate Tribunal.

(2) In respect of every interlocutory application, there shall be paid fees as prescribed in Schedule of Fees of these rules:

Provided that no fee shall be payable or shall be liable to be collected on a petition or application filed or reference made by any departmental authority connected with a matter in question before the Appellate Tribunal.

(3) In respect of a petition or appeal or application filed or references made before the Principal Bench or the Bench of the Appellate Tribunal, fees referred to in this Part shall be paid on GSTAT portal in the manner provided thereon.

120. Award of costs in the proceedings. — (1) Whenever the Appellate Tribunal deems fit, it may award cost for meeting the legal expenses of the respondent of defaulting party.

(2) The Appellate Tribunal may in suitable cases direct appellant or respondent to bear the cost of litigation of the other side, and in case of abuse of process of court, impose exemplary costs on defaulting party.

121. Dress for the Members. — The dress for the Members shall be such as the President may prescribe.

122. Dress for the parties. — Every authorised representative other than a relative or regular employee of a party shall appear before the Appellate Tribunal in his professional dress, if any, and, if there is no such dress —

- (a) if a male, in a close-collared black coat, or in an open-collared black coat, with white shirt and black tie; or
- (b) if a female, in a black coat over a white sari or any other white dress:

Provided that during the summer season from the 15th April to 31st August, the authorised representatives may, when appearing before a Bench of the Appellate Tribunal, dispense with the wearing of a black coat.

Explanation. - For the purpose of this rule, the expression, “regular employee of a party” shall not include a departmental officer who is appointed as an authorised representative.

123. Removal of difficulties and issuance of directions. - Notwithstanding anything contained in the rules, wherever the rules are silent or no provisions have been made, the President may issue appropriate directions to remove difficulties and issue such orders or circulars to govern the situation or contingency that may arise in the working of the Appellate Tribunal.

124. Inspection of the State Benches. – The President, or any Judicial or Technical Member of the Principal Bench, nominated by the President, shall have the authority to inspect the office and proceedings of the State Benches, as per procedure and rules for travel and inspection as decided by the President.

GSTAT FORM -01

[See rule 29 and 49]

Interlocutory Application to the Appellate Tribunal

1. GSTIN or Temporary Identification or Unique Identification Number –
2. Name of the appellant/applicant/respondent –
3. Address of the appellant/applicant/respondent –
4. Original Appeal Number- Date-
5. Date of last hearing –
6. Name of the representative –
7. Purpose of the Interlocutory application –
8. Whether the appellant or applicant or respondent wishes to be heard in person -
9. Statement of facts -
10. Grounds of application -
11. Prayer -

Place:

Date:

SignatureName of the appellant or applicant or respondent
Designation or Status

GSTAT FORM -02 - ORDER SHEET**[See rule 54]**

(in Appeal)

No..... Registrar

Appellate Tribunal

(Appellant)

Vs

(Respondent)

Sl. No., or
Order and dateBrief order, mentioning
Reference, if necessaryHow complied
with and date of
compliance

1.

Form of Appeal presented by hand or
received by post or online from Appellant
on.....has been registered.

It is in order

It is not in order for the reasons stated.

1.

2.

3.

4.

For Deputy Registrar
or Assistant Registrar

2.

A copy of Order be
sent to the respondent or appellantFor Deputy Registrar
or Assistant Registrar

Dispatched on.....

Format of Indexing
[See rule 66 and 113]

1. Appeal No.-
2. Appellants' Name(s), (GSTIN, if any) and Address –
3. Respondent name(s), (GSTIN, if any) and Address –
4. No. of Order in Appeal –
5. Period of dispute –
6. Section under which original order passed –
7. State Jurisdiction –
8. Bench to which assigned and whether single member case-
9. Name of Members -
10. Date of Hearings -
11. Interim Order, if any with date –
12. Date of final appeal order -
13. Nature of order allowed, partly allowed or dismissed –
14. Remarks –

GSTAT FORM-03 - INSPECTION**[See rule 67]****Application to the Registrar for inspection of records**

1. GSTIN/ Temporary Identification /Unique Identification Number –

2. Name of the appellant –

3. Address of the appellant –

4. Original Appeal/Order Number - Date-

5. Grounds of inspection –

6. Purpose of inspection –

7. Details of payment -

8. Detail of documents for inspection –

(i)

(ii)

(iii)

9. Remarks, if any -

Place:

Date:

Signature
(Name of the Applicant)
Designation or Status.

SCHEDULE OF FEES			
S.No.	Relevant Section/Rules	Nature of application / petition	Fees
1.	Rule 67 of GSTAT Procedural Rules 2025	Application for Inspection of Records	Rs.5000
2.	Rule 118(2) of GSTAT procedural Rules 2025	Interlocutory Applications	Rs.5000
3.	Rule 110(5) of CGST/SGST/UTGST Rules 2017	Appeals to GSTAT	As per rule
4.	Application under any other provisions specifically not mentioned herein above		Rs.5000
5.	Fee for obtaining certified true copy of final order passed to parties other than the concerned parties under Rule		Rs.5 per page

GSTAT FORM-04
(see rule 72)
Memorandum of appearance

To
The Registrar,
The Goods and Services Tax Appellate Tribunal

In the matter of Petitioner.
Vs.
.....Respondent
(Appeal No.of 20.....)

Sir,

Please take notice that I,, authorised representative/ practising Chartered Accountant/practising Cost Accountant/ legal practitioner, duly authorised to enter appearance, and do hereby enter appearance, on behalf of petitioner/ respondent/ Registrar/ Government of in the above-mentioned petition.

*A copy of the authorisation/vakalatnama issued by the Appellant or Respondent authorising me to enter appearance and to act for every purpose connected with the proceedings for the said party is enclosed, duly signed by me for identification.

Yours sincerely,

Dated day of

Address:

Enclosure: as aforesaid Tele No.:

GSTAT FORM-05**BEFORE THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL****[See rule 6 and 81]**

(Certification when deponent is unacquainted with the language of the affidavit or is blind or illiterate)

Contents of the affidavit were truly and audibly read over/translated into language known to the deponent and he seems to have understood the same and affixed his Left Thumb Impression/Signature/Mark.

(Signature)

Name and designation with date.

GSTAT FORM-06 - SUMMONS
BEFORE THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL
[See rule 84(3)]

To,
.....

Whereas the Appellate Tribunal suo motu or on consideration of the request made by Shri/ Smt/ M/s(Appellant/Respondent) having been satisfied that production of the following documents or records under your control or custody is necessary for proper decision of the above case, you are hereby directed to cause production of the said documents/records before this Tribunal /forward duly authenticated copies thereof on or before theday of.....20.....

(Enter description of documents requisitioned)

“By Order of Appellate Tribunal”

Registrar.

GSTAT FORM-07
[See rule 93]
BEFORE THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL

Appeal No..... of 20.....

Deposition of Petitioner's Witness or Respondent's Witness

1. Name :

2. Father's/Mother's/Husband's Name :

3. Age :

4. Occupation :

5. Place of Residence and address :

6. Name of the Officer administering the

Oath / affirmation :

7. Name of the Interpreter if any, duly

Sworn/ solemnly affirmed :

Duly sworn/ solemnly/ affirmed

Examination-in-chief: By

Date:

.....

Cross-examination: By

.....

Re-examination, if any:

.....

(Signature of the witness on each page)

Statement of witness as recorded was read over/translated to the witness, who admitted it to
be correct.

Signature of the Member of the Appellate Tribunal with date.

GSTAT FORM-08
[See rule 95]
CERTIFICATE OF DISCHARGE

Certified that appeared before this Appellate Tribunal as a witness/in/Appeal No.of 20....., on behalf of the appellant or respondent as Court witness on thisday of20..... and that he was relieved aton..... He was paid/not paid any T.A. and D.A. or allowance of Rs.....

Signature of the Registrar

(Seal of the Appellate Tribunal).

Date :

CAUSE LIST- GSTAT CDR-01
[See rule 38]

Date:

Sl.No.	Court No. and Time	Name of the Members	Appeal No.	Interlocutory Application or Main Application	Purpose	Section	Name of Parties	Name of AR for Petitioner or Appellant	Name of counsel for Respondent	Remarks

GSTAT CDR -02 - COURT DIARY
[See rule and 53 and 110]

Sl. No.	Appeal No.	Appellant or Respondent	Time at which sitting of Bench commenced	Time at which the Bench rose for lunch break	Time at which Bench re-assembled	Time at which the Bench finally rose for the day	Whether the judgement is dictated in the open court, if so by which Member and Which SPS or PA took dictation	If not, Member to whom the case is assigned for passing the order	Whether the matter is part-heard, if so the next date given for hearing	Whether order is reserved, if so, the date of pronouncement of the order	Whether matter is adjourned with date then the next date of hearing	Initials of Gazetted Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

GSTAT-CDR -03 - Register of Provisional Appeals
[See rule 59(a)]

Sl. No.	Prov. Appeal No.	Appellants' Name(s) and Address	Respondent name(s) and Address	No. of Order in Appeal	State Jurisdiction	Appeal accepted or rejected with date	Payment of fee	Remarks
1	2	3	4	5	6	7	8	9

GSTAT- CDR -04- Register of Appeals
[See rule 59(b)]

Sl. No.	Appeal No.	Appellants' Name(s) and Address	Respondent name(s) and Address	No. of Order in Appeal	Period of dispute	Section under which original order passed	State Jurisdiction	Bench to which assigned and whether single member case	Interim Order, if any with date	Date of final appeal order	Nature of order allowed, partly allowed or dismissed	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

GSTAT-CDR -05 - Register of Interlocutory Appeals
[See rule-59(c)]

Sl. No.	Original Appeal No.	No. of Interlocutory Appeal	Appellants' Name(s) and Address	Respondent Name(s) and Address	Bench for which application/ appeal filed	Date of order in interlocutory application	Order- whether allowed or dismissed, with date	Remarks
1	2	3	4	5	6	7	8	9

GSTAT-CDR -06- Register of Inspection**[See rule 71]**

Sl. No.	No. of Application with date	Name of Applicant and Address	No. of Appeal related, if any	Application dismissed or allowed with date	Payment of Fee	Date of Inspection and conclusion	Signature of the applicant	Inspection Supervisory Officer	Remarks
1	2	3	4	5	6	7		8	9

GSTAT CDR - 07-SUPREME COURT

[See rule 116]

Court No.	No. of Appeal Before the GSTAT	No. of Order in Appeal	Name of the Applicant or Respondent	Date of dispatch of records to GSTAT	Date of receipt of records at GSTAT	Appeal dismissed or allowed with date	Interim Direction If any, with date	Final order in the appeal with date	Direction If any, for compliance by the Appellate Tribunal	Steps Taken for compliance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

GSTAT CDR -08 – HIGH COURT

[See rule 116]

Court No.	No. of Appeal Before the GSTAT	No. of Order in Appeal	Name of the Applicant or Respondent	Date of dispatch of records to GSTAT	Date of receipt of records at GSTAT	Appeal dismissed or allowed with date	Interim Direction If any, with date	Final order in the appeal with date	Direction If any, for compliance by the Appellate Tribunal	Steps Taken for compliance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

[F. No. A-50050/264/2024-GSTAT-DoR]

S.S.SHARDOOL, Registrar GST Appellate Tribunal

Notifications

भारत का राजपत्र
The Gazette of India

सी.जी.-डी.एल.-अ.-01012024-251024
CG-DL-E-01012024-251024

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 1]	नई दिल्ली, सोमवार, जनवरी 1, 2024/पौष 11, 1945
No. 1]	NEW DELHI, MONDAY, JANUARY 1, 2024/PAUSHA 11, 1945

वित्त मंत्रालय

(राजस्व विभाग)

अधिसूचना

नई दिल्ली, 29 दिसम्बर, 2023

का.आ.1(अ).—केन्द्रीय सरकार, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 109 की उपधारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और वित्त मंत्रालय के राजस्व विभाग की अधिसूचना संख्यांक का.आ. 1359(अ), जो तारीख 13 मार्च, 2019 को भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में प्रकाशित की गई थी, उन बातों के सिवाय जिन्हें ऐसे अधिक्रमण से पूर्व किया गया है या करने का लोप किया गया है, माल और सेवा कर परिषद की सिफारिश पर नई दिल्ली में माल और सेवा कर अपीलीय अधिकरण (जीएसटीएटी) की प्रधान पीठ का गठन करती है, जो इस अधिसूचना के राजपत्र में प्रकाशन की तारीख से प्रभावी होगी।

[फा. सं. ए-50050/99/2018-एडी.1सीसीईएसटीएटी (पीटी.)]

बालसुब्रमणियन कृष्णमूर्ति, संयुक्त सचिव

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 29th December, 2023

S.O. 1(E).—In exercise of the powers conferred by the sub-section 3 of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the Ministry of Finance, Department of Revenue's notification number S.O.1359(E), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 13th March, 2019, except as respect things done or omitted to be done before such supersession, the Central Government, on the recommendation of the Goods and Services Tax Council, hereby constitutes the Principal Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) at New Delhi, with effect from the date of publication of this notification in the official Gazette.

[F. No. A-50050/99/2018-Ad.1CCESTAT(Pt.)]

BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.

MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATION**

New Delhi, the 17th September, 2025

S.O. 4219(E).—In exercise of the powers conferred by the third proviso to sub-section (5) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) the Government, on the recommendations of the Council, hereby notifies the following cases or class of cases, in respect of which an appeal shall be heard only by the Principal Bench, namely: —

Any case or class of cases, —

- (a) pending before two or more State Benches where the President is satisfied that an identical question of law is involved;
- (b) where one or more issues involved therein covered under section 14 or section 14A of the Integrated Goods and Services Tax Act, 2017(13 of 2017); and
- (c) where one or more issues involved therein is covered under section 20 of the Central Goods and Services Tax Act, 2017(12 of 2017).

[F. No. A-50/7/2025-GSTAT-DoR]

BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.

29.	पश्चिम बंगाल			
30.	अरुणाचल प्रदेश	1	गुवाहाटी	आईजवाल (सर्किट) अगरतला (सर्किट) कोहिमा (सर्किट)
31.	असम			
32.	मणिपुर			
33.	मेघालय			
34.	मिजोरम			
35.	नागालैंड			
36.	त्रिपुरा			

स्पष्टीकरण –

(i) 'सर्किट' के रूप में उपदर्शित अवस्थान ऐसी रीति में प्रचालन करेंगे, जो राष्ट्रपति संबंधित राज्य/अधिकारिता में पूर्तिकर्ताओं द्वारा फाइल की गई अपीलों की संख्या पर निर्भर करते हुए आदेश करें ;

(ii) न्यायपीठ के साथ सहबद्ध अतिरिक्त बैठकों का प्रचालन एक न्यायिक सदस्य और एक तकनीकी सदस्य द्वारा किया जाएगा ।

[फा. सं.ए-50050/150/2008-सीईएसटीएटी-डीओआर]

बालसुब्रमणियन कृष्णमूर्ति, संयुक्त सचिव

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 31st July, 2024

S.O. 3048(E).—In exercise of the powers conferred by the sub-sections (1), (3) and (4) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the Ministry of Finance, Department of Revenue's notification numbers S.O.1(E), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 29th December, 2023, and S.O.4073(E), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 14th September, 2023 except as respect things done or omitted to be done before such supersession, the Central Government, on the recommendation of the Goods and Services Tax Council, hereby-

(i) establishes the Goods and Services Tax Appellate Tribunal (GSTAT), with effect from the 1st day of September, 2023;

(ii) constitutes the Principal Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) at New Delhi; and

(iii) constitutes the number of State Benches of the Goods and Services Tax Appellate Tribunal as specified in column (3) of the table below, with respect to the State specified in the corresponding entry in column (2) of the said table, at the location specified in corresponding entry in column (4) thereof, with the Sitting or Circuit Bench specified in column (5) thereof, namely: —

Sl.No.	State Name	No. of Benches	Location	Sitting / Circuit
(1)	(2)	(3)	(4)	(5)
1	Andhra Pradesh	1	Vijayawada	Vishakhapatnam
2	Bihar	1	Patna	-
3	Chhattisgarh	1	Raipur	-
4	Delhi	1	Delhi	-
5	Gujarat	2	Ahmedabad	-

6	Dadra and Nagar Haveli and Daman and Diu		Surat	Rajkot
7	Haryana	1	Gurugram	Hissar
8	Himachal Pradesh	1	Shimla	-
9	Jammu and Kashmir	1	Jammu	Srinagar
10	Ladakh			
11	Jharkhand	1	Ranchi	-
12	Karnataka	2	Bengaluru	-
13	Kerala	1	Ernakulum	Thiruvananthapuram
14	Lakshadweep			
15	Madhya Pradesh	1	Bhopal	-
16	Goa	3	Mumbai	Panaji (Circuit)
17	Maharashtra		Pune	Thane
			Nagpur	Chhatrapati Sambhajinagar
18	Odisha	1	Cuttack	-
19	Punjab	1	Jalandhar	Chandigarh
20	Chandigarh			
21	Rajasthan	2	Jaipur	-
			Jodhpur	-
22	Tamil Nadu	2	Chennai	Puducherry (Circuit)
23	Puducherry		Madurai	Coimbatore
24	Telangana	1	Hyderabad	-
25	Uttar Pradesh	3	Lucknow	-
			Varanasi	Prayagraj
			Ghaziabad	Agra
26	Uttarakhand	1	Dehradun	-
27	Andaman and Nicobar Islands	2	Kolkata	-
28	Sikkim			
29	West Bengal			
30	Arunachal Pradesh	1	Guwahati	Aizawl (Circuit) Agartala (Circuit) Kohima (Circuit)
31	Assam			
32	Manipur			
33	Meghalaya			
34	Mizoram			
35	Nagaland			
36	Tripura			

Explanations —

(i) Locations shown as 'Circuit' shall be operational in such manner as the President may order, depending upon the number of appeals filed by suppliers in the respective States/jurisdiction;

(ii) the additional sitting associated with the Bench shall be operated by one Judicial Member and one Technical Member.

[F. No. A-50050/150/2018-CESTAT-DoR]

BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION
No. 13/2025–Central Tax**

New Delhi, the 17th day of September, 2025

G.S.R... (E.) In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. **Short title and commencement.** (1) These rules may be called the Central Goods and Services Tax (Third Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall come into force from 22nd day of September, 2025.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 31A, in sub-rule (2), for the figure "128", the figure "140" shall be substituted.

3. In the said rules, with effect from the 1st day of April, 2025, in rule 39, in sub-rule (1A), after the words and figures "of section 9", following shall be inserted, namely: —

"of the Central Goods and Services Tax Act, 2017 or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Service Tax Act, 2017 (13 of 2025)".

4. In the said rules, with effect from the 1st day of October, 2025, in rule 91, for sub-rule (2), the following sub-rule shall be substituted, namely: —

"(2). The proper officer, on the basis of identification and evaluation of risk by the system, shall make an order in FORM GST RFD-04, within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90:

Provided that the proper officer, for reasons to be recorded in writing, may not grant refund on provisional basis and proceed with the order under rule 92:

Provided further that the order issued in FORM GST RFD-04 shall not be required to be revalidated by the proper officer."

5. In the said rules, in rule 110, —

(a) in sub-rule (1), -

(i) after the words "electronically and provisional acknowledgement", the words, letters and figures "in Part A of FORM GST APL-02A" shall be inserted;

(ii) the proviso shall be omitted;

(b) in sub-rule (2), the proviso shall be omitted;

(c) in sub-rule (4), for the words, letters and figures "in FORM GST APL-02", wherever they occur, the words, letters and figures "in Part B of FORM GST APL-02A" shall be substituted.

6. In the said rules, after rule 110, the following rule shall be inserted, namely: —

"110A. Procedure for the Appeals to be heard by a single Member Bench. -

(1) The President or the Vice-President if so authorised by the President in respect of any State Bench, may either on his own motion or an application filed by the parties to the appeal, scrutinise the appeal and transfer such appeal to any single Member Bench within the respective State if the appeal does not involve a question of law.

(2) In case the single Member Bench, while hearing the appeal allotted under sub-rule (1), comes to a conclusion that the appeal may involve a question of law, such Bench shall for reasons to be recorded in writing send back the appeal to the President or the Vice-President, as the case may be, for reconsideration.

(3) During the scrutiny of appeal under sub-rule (1) or reconsideration of appeal under sub-rule (2), the fact as to whether in respect of the same taxable person within a State, the same issue for the same or a different tax period has already been heard or decided by a Bench comprising of a Technical Member and a Judicial Member, shall be taken into consideration and where such a matter exists, the appeal shall be heard by a Bench comprising of a Technical Member and a Judicial Member.

(4) For the purpose of reckoning the amount of fifty lakh rupees under sub-section (8) of section 109, the cumulative tax or input tax credit involved, or the amount of fine, fee or penalty, shall be determined with reference to all issues and all tax periods covered in the order appealed against."

7. In the said rules, in rule 111, —

(a) in sub-rule (1), -

- (i) after the words "provisional acknowledgement", the words, letters and figures "in Part A of FORM GST APL-02A" shall be inserted;
- (ii) the proviso shall be omitted;

(b) in sub-rule (2), the proviso shall be omitted;

(c) in sub-rule (4), -

- (i) for the words, letters and figures "in FORM GST APL-02", wherever they occur, the words, figures and letters "in Part B of FORM GST APL-02A" shall be substituted;
- (ii) in the second proviso, for the words "self-certified copy" the words "self-attested copy" shall be substituted.

8. In the said rules, in rule 113, for sub-rule (2), the following sub-rule shall be substituted, namely: -

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

9. In the said rules, in FORM GSTR-9, -

(a) in the Table, -

(i) in Pt. III, under the heading "Details of ITC for the financial year", -

(A) against serial number 6, under the heading "Details of ITC availed during the financial year", -

(I) after the serial number A, and the entries relating thereto, the following shall be inserted, namely, -

"A1	ITC of preceding financial year availed in the financial year (which is included in 6A above) other				
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Circulars

F. No. CBIC-20001/4/2024-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

North Block, New Delhi,
Dated the 26th June 2024

To,

The Principal Chief Commissioners / Chief Commissioners /
Principal Commissioners / Commissioners of Central Tax (All)
The Principal Directors General/ Directors General of Central Tax (All)

Madam/Sir,

Subject: Reduction of Government Litigation – fixing monetary limits for filing appeals or applications by the Department before GSTAT, High Courts and Supreme Court - reg.

Reference is invited to the National Litigation Policy which was conceived with the aim of optimizing the utilization of judicial resources and expediting the resolution of pending cases. It underscores the importance of prudent litigation practices by establishing thresholds for filing appeals in Revenue matters. Specifically, the Policy mandates that appeals should not be pursued when the amount involved is below a specified monetary limit set by Revenue authorities. Furthermore, it discourages filing appeals in cases where established precedents from Tribunals and High Courts have settled the matter and have not been contested in the Supreme Court.

1.1 Section 120 of the Central Goods and Services Tax Act, 2017 (hereinafter referred as “the CGST Act”) provides for power to the the Central Board of Indirect Taxes & Customs (hereinafter referred to as “the Board”) for fixing the monetary limits for filing of appeal or application by the tax authorities as below:

“120. Appeal not to be filed in certain cases. —

(1) The Board may, on the recommendations of the Council, from time to time, issue orders or instructions or directions fixing such monetary limits, as it may deem fit, for the purposes of regulating the filing of appeal or application by the officer of the central tax under the provisions of this Chapter.

(2) Where, in pursuance of the orders or instructions or directions issued under sub-section (1), the officer of the central tax has not filed an appeal or application against any decision or order passed under the provisions of this Act, it shall not preclude such officer of the central tax from filing appeal or application in any other case involving the same or similar issues or questions of law.

(3) Notwithstanding the fact that no appeal or application has been filed by the officer of the central tax pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal or application shall contend that the officer of the central tax has acquiesced in the decision on the disputed issue by not filing an appeal or application.

(4) The Appellate Tribunal or court hearing such appeal or application shall have regard to the circumstances under which appeal or application was not filed by the officer of the central tax in pursuance of the orders or instructions or directions issued under sub-section (1).”

2. Accordingly, in exercise of the powers conferred by Section 120 of the CGST Act read with section 168 of the CGST Act, the Board, on the recommendations of the GST Council, fixes the following monetary limits below which appeal or application or Special Leave Petition, as the case may be, shall not be filed by the Central Tax officers before Goods and Service Tax Appellate Tribunal (GSTAT), High Court and Supreme Court under the provisions of CGST Act, subject to the exclusions mentioned in para 4 below:

Appellate Forum	Monetary Limit (amount involved in Rs.)
GSTAT	20,00,000/-
High Court	1,00,00,000/-
Supreme Court	2,00,00,000/-

3. While determining whether a case falls within the above monetary limits or not, the following principles are to be considered:
- i. Where the dispute pertains to demand of tax (with or without penalty and/or interest), the aggregate of the amount of tax in dispute (including CGST, SGST/UTGST, IGST and Compensation Cess) only shall be considered while applying the monetary limit for filing appeal.
 - ii. Where the dispute pertains to demand of interest only, the amount of interest shall be considered for applying the monetary limit for filing appeal.
 - iii. Where the dispute pertains to imposition of penalty only, the amount of penalty shall be considered for applying the monetary limit for filing appeal.
 - iv. Where the dispute pertains to imposition of late fee only, the amount of late fee shall be considered for applying the monetary limit for filing appeal.
 - v. Where the dispute pertains to demand of interest, penalty and/or late fee (without involving any disputed tax amount), the aggregate of amount of interest, penalty and late fee shall be considered for applying the monetary limit for filing appeal.
 - vi. Where the dispute pertains to erroneous refund, the amount of refund in dispute (including CGST, SGST/UTGST, IGST and Compensation Cess) shall be considered for deciding whether appeal needs to be filed or not.
 - vii. Monetary limit shall be applied on the disputed amount of tax/interest/penalty/late fee, as the case may be, in respect of which appeal or application is contemplated to be filed in a case.
 - viii. In a composite order which disposes more than one appeal/demand notice, the monetary limits shall be applicable on the total amount of tax/interest/penalty/late fee, as the case may be, and not on the amount involved in individual appeal or demand notice.

4. EXCLUSIONS

Monetary limits specified above for filing appeal or application by the department before GSTAT or High Court and for filing Special Leave Petition or appeal before the Supreme Court shall be applicable in all cases, except in the following circumstances where the decision to file appeal shall be taken on merits irrespective of the said monetary limits:

- i. Where any provision of the CGST Act or SGST/UTGST Act or IGST Act or GST (Compensation to States) Act has been held to be *ultra vires* to the Constitution of India; or
- ii. Where any Rules or regulations made under CGST Act or SGST/UTGST Act or IGST Act or GST (Compensation to States) Act have been held to be *ultra vires* the parent Act; or
- iii. Where any order, notification, instruction, or circular issued by the Government or the Board has been held to be *ultra vires* of the CGST Act or SGST/UTGST Act or IGST Act or GST (Compensation to States) Act or the Rules made thereunder; or
- iv. Where the matter is related to -
 - a. Valuation of goods or services; or
 - b. Classification of goods or services; or
 - c. Refunds; or
 - d. Place of Supply; or
 - e. Any other issue,
 which is recurring in nature and/or involves interpretation of the provisions of the Act /the Rules/ notification/circular/order/instruction etc; or
- v. Where strictures/adverse comments have been passed and/or cost has been imposed against the Government/Department or their officers; or
- vi. Any other case or class of cases, where in the opinion of the Board, it is necessary to contest in the interest of justice or revenue.

5. It is pertinent to mention that an appeal should not be filed merely because the disputed tax amount involved in a case exceeds the monetary limits fixed above. Filing of appeal in such cases is to be decided on merits of the case. The officers concerned shall keep in mind the overall objective of reducing unnecessary litigation and providing certainty to taxpayers on their tax assessment while taking a decision regarding filing an appeal.

6. Attention is drawn to sub-sections (2), (3) & (4) of section 120 of the CGST Act, which provide that in cases where it is decided not to file appeal in pursuance of these instructions, such cases shall not have any precedent value. In such cases, the Reviewing Authorities shall specifically record that “*even though the decision is not acceptable, appeal is not being filed as the amount involved is less than the monetary limit fixed by the Board.*”

6.1 Non-filing of appeal based on the above monetary limits, shall not preclude the tax officer from filing appeal or application in any other case involving the same or similar issues in which the tax in dispute exceeds the monetary limit or case involving the questions of law.

6.2 Further, it is re-iterated that in such cases where appeal is not filed solely on the basis of the above monetary limits, there will be no presumption that the Department has acquiesced in the decision on the disputed issues in the case of same taxpayers or in case of any other taxpayers. Accordingly, in case any prior order is being cited or relied upon by the taxpayer, claiming that the same has been accepted by the Department, it must be checked as to whether such order was accepted only on account of the monetary limit before following them in the name of judicial discipline.

6.3 Also, in respect of such cases where no appeal is filed based on the monetary limit, the Departmental representatives/counsels must make every effort to bring to the notice of the GSTAT or the Court, as the case may be, that the appeal in such cases was not filed only for the reason of the amount of the tax in dispute being less than the specified monetary limit and, therefore, no inference shall be drawn that the decisions rendered therein were acceptable to the Department. Accordingly, they should draw the attention of the GSTAT or the Court towards the provisions of sub-section (4) of section 120 of the CGST Act, 2017 as reproduced in para 1.1 above.

7. The above may be brought to the notice of all concerned.

8. Difficulties, if any, in implementation of this circular may be informed to the Board (gst-cbec@gov.in).

9. Hindi version will follow.

(Sanjay Mangal)
Principal Commissioner (GST)

CBIC-20001/4/2024-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 11th July, 2024

To,

The Pr. Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Central Tax (All)
The Principal Directors General / Directors General (All)

Madam/Sir,

Subject: Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation.

Doubts have been raised by the trade and the field formations in respect of recovery of outstanding dues, in cases where the first appellate authority has confirmed the demand created by the adjudicating authority, fully or partially, and where appeal against such order of appellate authority could not be filed under section 112 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') due to non- constitution of Appellate Tribunal (hereinafter referred to as 'Tribunal'), as yet. Doubts have also been raised as to whether the amount that was originally intended to be paid towards the demand created but has inadvertently been paid and intimated by the taxpayer through FORM GST DRC-03 either under the 'voluntary' category or under the 'others' category, can be adjusted against the pre-deposit that is required to be paid by the taxpayer for filing appeal before the appellate authority under section 107, and before the appellate tribunal under section 112 of the CGST Act.

2. The matter has been examined. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby issues the following clarifications and guidelines.

3. In cases, where the first appellate authority has confirmed the demand issued by the adjudicating authority, partially or fully, the taxpayers cannot file appeal against the said appellate order at present due to non-operation of GST Appellate Tribunal as yet. As per Section 112 of the CGST Act, every person has statutory remedy of appeal against the order passed by the first appellate authority or by a revisional authority, before the Tribunal. As per section 78 of CGST Act, the recovery proceedings are to be initiated, if the amount

payable as per the order issued under the said act is not paid by the concerned person within the said period of three months from the date of service of the said order. It may further be noted that if any person files an appeal in accordance with the requirement of sub-section (8) of section 112 of the CGST Act (i.e., on payment of prescribed pre-deposit), the recovery proceedings for the balance amount is deemed to be stayed till disposal of the appeal as per sub-section (9) of section 112 of the CGST Act. However, as the taxpayers are not able to file appeal under section 112 in Appellate Tribunal against the orders of appellate authority and therefore, are not able to make the pre-deposit under sub-section (8) of section 112 of CGST Act, in some cases, the tax officers are taking a view that there is no stay against recovery as per sub-section (9) of section 112 of CGST Act. In some cases, taxpayers have either paid or are willing to pay the requisite amount of pre-deposit as per sub-section (8) of section 112 of CGST Act either by crediting in their electronic liability register against the demand so created, or by depositing the said amount through FORM DRC-03. However, tax officers are still resorting to recovery proceedings after completion of period stipulated under section 78 of CGST Act.

4. In order to facilitate the taxpayers to make the payment of the amount of pre-deposit as per sub-section (8) of section 112 of CGST Act, and to avail the benefit of stay from recovery of the remaining amount of confirmed demand as per sub-section (9) of section 112 of CGST Act, it is hereby clarified that in cases where the taxpayer decides to file an appeal against the order of the appellate authority and wants to make the payment of the amount of pre-deposit as per sub-section (8) of section 112 of CGST Act, he can make the payment of an amount equal to the amount of pre-deposit by navigating to ***Services >> Ledgers>> Payment towards demand***, from his dashboard. The taxpayer would be navigated to Electronic Liability Register (ELL) Part-II in which he can select the order, out of the outstanding demand orders, against which payment is intended to be made. The amount so paid would be mapped against the selected order and demand amount would be reduced in the balance liability in the aforesaid register. The said amount deposited by the taxpayer will be adjusted against the amount of pre-deposit required to be deposited at the time of filing appeal before the Appellate Tribunal.

5. The taxpayer also needs to file an undertaking/ declaration with the jurisdictional proper officer that he will file appeal against the said order of the appellate authority before the Appellate Tribunal, as and when it comes into operation, within the timelines mentioned in section 112 of the CGST Act read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019. On providing the said undertaking and on payment of an amount equal to the amount of pre-deposit as per the procedure mentioned in para 4 above, the recovery of the remaining amount of confirmed demand as per the order of the appellate authority will stand stayed as per provisions of sub-section (9) of section 112 of CGST Act.

6. In case, the taxpayer does not make the payment of the amount equal to amount of pre-deposit or does not provide the undertaking/ declaration to the proper officer, then it will

be presumed that taxpayer is not willing to file appeal against the order of the appellate authority and in such cases, recovery proceedings can be initiated as per the provisions of law. Similarly, when the Tribunal comes into operation, if the taxpayer does not file appeal within the timelines specified in Section 112 of the CGST Act read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019, the remaining amount of the demand will be recovered as per the provisions of law.

7.1 It has also been noticed that some taxpayers have already paid amounts that were intended to have been paid towards a demand, through FORM GST DRC-03. Attention is invited to notification No. 12/2024- CT dated 10.07.2024, vide which sub-rule (2B) of Rule 142 and FORM GST DRC-03A has been inserted in Central Goods and Services Rules, 2017 (hereinafter referred to as 'CGST Rules'), providing for a mechanism for cases where the person liable to pay tax, interest and penalty under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of CGST Act has made payment of such tax, interest and penalty, inadvertently through FORM GST DRC-03 under sub-rule (2) of Rule 142. In such cases, the said person can file an application in FORM GST DRC-03A, electronically on the common portal, and the amount so paid and intimated through the FORM GST DRC-03 shall be adjusted as if the said payment was made towards the said demand on the date of such intimation through FORM GST DRC-03.

7.2 Accordingly, in cases where the concerned taxpayer has paid an amount that was intended to have been paid towards a particular demand through FORM GST DRC-03, has submitted an application in FORM GST DRC-03A on the common portal, the amount so paid and intimated through the FORM GST DRC-03 will be considered as if the payment was made towards the said demand on the date of such intimation through FORM GST DRC-03. The amount so paid shall also be liable to be adjusted towards the amount required to be paid as pre-deposit under Section 107 and Section 112 of the CGST Act, if and when the taxpayer files an appeal against the said demand, before the appellate authority or the appellate tribunal, as mentioned in para 4 above, and the remaining amount of confirmed demand as per the order of the adjudicating authority or the appellate authority, as the case may be, will stand stayed as per provisions of sub-section (6) of section 107 and sub-section (9) of section 112 of CGST Act. However, if the taxpayer does not file appeal within the timelines prescribed in Section 107 and Section 112 of the CGST Act, as the case may be, read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019, the remaining amount of the demand will be recovered as per the provisions of law.

7.3 In this regard, it is to be mentioned that the application in FORM GST DRC-03A for adjustment of demand liability against the payment through FORM GST DRC-03 cannot be made in cases where against the payment made through the said FORM GST DRC-03, proceedings have already been concluded by issuance of an order in FORM GST DRC-05 as per the Rule 142(3) of CGST Rules, 2017.

8.1 Currently, the above-mentioned functionality for filing of an application in FORM GST DRC-03A, is not available on the common portal. Therefore, till the time such functionality is made available on the common portal, in respect of cases where an amount of pre-deposit has been inadvertently paid through FORM GST DRC-03 instead of making the said payment through Electronic Liability Ledger-II against the demand created in the said ledger, the concerned taxpayer may intimate the proper officer about the same, and on such intimation, the proper officer may not insist on recovery for the remaining amount payable by the concerned taxpayer, till the time the said functionality of FORM GST DRC-03A is made available on the portal.

8.2 Once the functionality of FORM GST DRC-03A is made available on the portal, the concerned taxpayer may file an application in FORM GST DRC-03A, on the common portal, at the earliest, as mentioned in para 7.1 above and on doing so, the amount paid vide FORM GST DRC-03 may be adjusted against the pre-deposit under section 107 or section 112 of the CGST Act, as the case may be, as detailed in para 7.2 above. However, in case the taxpayer fails to file an application in FORM GST DRC-03A on the common portal, the proper officer may proceed to recover the amount payable as per provisions of section 78 and section 79 of CGST Act.

9. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

10. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Sanjay Mangal
Principal Commissioner (GST)

Others

Ministry of Finance



Union Minister of Finance and Corporate Affairs Smt. Nirmala Sitharaman launches Goods and Services Tax Appellate Tribunal (GSTAT) in New Delhi, today

GSTAT is result of our determination to continue improving,
reforming, and adapting for the future: Union Finance
Minister

GSTAT must focus on jargon-free decisions in plain
language; simplified formats and checklists; digital-by-default
filings and virtual hearings; and time standards for listing,
hearing and pronouncement, says FM Smt. Sitharaman.

Outcome of GSTAT must be straightforward with reduced
legal frictions, greater simplicity, and proactively addressing
delays in litigation to ensure cash flows move faster and
MSMEs and exporters invest with confidence and citizens
feel benefits of the system: FM Smt. Nirmala Sitharaman

Inspired by the Prime Minister's 'Minimum Government,
Maximum Governance,' India had moved towards clarity with
targeted initiatives, and technology is at centre of India's
reforms journey: MoS Finance

Strong appellate mechanism instils this trust that justice will
be swift and fair: MoS Shri Chaudhary

GSTAT to ensure that every taxpayer's appeal will be heard,
rights will be protected, with no delay in justice: Shri Pankaj
Chaudhary

GST not just good and simple tax, but also a fair and trustworthy tax system: MoS Finance

Cooperation of Central and State Governments has been instrumental in enabling timely establishment of the GST Appellate Tribunal: Justice Sanjaya Kumar Mishra

GSTAT to provide a specialised, nationwide forum for consistency in interpretation, predictability in outcomes, and credibility to the appellate process: Revenue Secretary

GSTAT e-Courts Portal unveiled to enable taxpayers and practitioners to file appeals online, track the progress of cases, and participate in hearings through digital mode

Posted On: 24 SEP 2025 9:20PM by PIB Delhi

The Union Minister for Finance and Corporate Affairs Smt. Nirmala Sitharaman formally launched the Goods and Services Tax Appellate Tribunal (GSTAT) in New Delhi, today.



The launch of GSTAT marks a major milestone in the evolution of the Goods and Services Tax regime and strengthens the institutional framework for indirect tax dispute resolution in the country.

The launch was also attended by Union Minister of State for Finance Shri Pankaj Chaudhary; President of GSTAT, Justice Shri Sanjaya Kumar Mishra; Minister from the State of Haryana Shri Rao Narbir Singh, senior officers from the Department of Revenue, officers from State and Central GST formations, eminent members of the legal fraternity, and representatives from trade and industry.



In her address, the Union Finance Minister called the launch of Goods and Services Tax Appellate Tribunal (GSTAT) not just an institutional milestone — it is a symbol of how far GST has come in the last eight years, and it is also a powerful reminder of our determination to continue improving, reforming, and adapting it for the future.



The guiding idea behind introducing GST was unity - 'unity in policy', 'unity in compliance', and 'unity in economic purpose', She added.

Since its launch, the GST Council, working with States and Union Territories, has refined and strengthened the system. GST has grown as a reliable revenue source, widened the tax base, encouraged formalisation and become a foundation of India's growth story, the Union Finance Minister said.

Smt. Sitharaman underlined that reform is a continuous process and GST must evolve and it is evolving around the principle of simplicity and ease of living.



The Union Finance Minister stated that from the ramparts of the Red Fort, the Prime Minister, Shri Narendra Modi, had announced the Next Generation of GST Reforms. Guided by '*Nagarik Devo Bhava*', we are moving with a citizen-first lens that values time, clarity and savings. Next-Gen GST is delivering exactly that and the outcome this festive season, is a nationwide GST *Bachat Utsav* across sectors and everyday life, She added.

In the spirit of '*Nagarik Devo Bhava*', Smt. Sitharaman said that our focus for GSTAT must be clear:

- Jargon-free decisions in plain language, simplified formats and checklists, digital-by-default filings and virtual hearings, and time standards for listing, hearing and pronouncement.
- The outcome we seek is straightforward: reduced legal frictions, greater simplicity, and delays in litigation addressed proactively, so cash flows move faster, MSMEs and exporters invest with confidence and citizens feel the benefits of the system.

The Union Finance Minister said that ease of living for taxpayers extends beyond filing and refunds — it includes fair, efficient dispute resolution.



Smt. Sitharaman stated that GSTAT is a natural extension of the reform arc — an important advance for ease of doing business and a vital forum for justice; and in simple terms: when a taxpayer has a dispute, the first appeal lies within the tax administration. At the second level, whether the original order is from the Centre or a State, the appeal will now converge at a single, independent forum - the GSTAT.

Marking the operationalisation of GSTAT is an important milestone, the Union Finance Minister said that what began in 2017 as 'One Nation, One Tax, One Market' now evolves into 'One Nation, One Forum for Fairness and Certainty'.

In his address on the occasion, Shri Pankaj Chaudhary stated that this is not merely a capitalization of a new system, but it aims to deepen those reforms that have received continuous support from the honourable Prime Minister, Shri Narendra Modi. The purpose of these reforms is to make governance more transparent, empower citizens, and strengthen businesses.



The Union Minister of State said that over the past several years, the government has made efforts to enhance the system, making it simpler, fairer, and more technology-driven. Inspired by the Prime Minister's 'Minimum Government, Maximum Governance,' we have moved towards clarity with targeted initiatives. Technology has been at the centre of this journey. Digital systems like return filing, e-invoicing, and online refunds have not only reduced the burden on taxpayers but have also strengthened trust between the government and the public.

The launch of the GST Appellate Tribunal is a significant step in this journey so that the resolution of disputes can be simple and accessible. It will provide a uniform, transparent, and reliable platform for the resolution of disputes. It will reduce ambiguity, bring uniformity across the country, and ensure that both large and small taxpayers do not have to wait long for justice. More importantly, this improvement is not just related to numbers or processes. It concerns the public. For the common citizen, GST means easy taxation and reasonable prices. For small businesses, it means less

paperwork and more time to focus on growth. For startups and entrepreneurs, it signifies the freedom to dream big without being hindered by complex tax structures. And for our economy as a whole, its impact is significant, Shri Chaudhary said.

The Union Minister of state underlined that a strong appellate mechanism instils this trust that justice will be swift and fair. It assures both large and small businesses that they will not be caught in endless litigations. It makes it clear to investors that India is not only a large market but also a reliable and fair market. The most important thing is that it strengthens the trust between citizens and the government. Today, India is seen as an emerging economic power in the entire world. This confidence has been built on the reforms we have undertaken in recent years.

With the introduction of the GST Appellate Mechanism, Shri Chaudhary said, we assure every taxpayer that your appeal will be heard, your rights will be protected, and there will be no delay in justice. In this way, we make GST not just a good and simple tax, but also a fair and trustworthy tax system for the new India. The role of the GST Council and its honourable members have been extremely important in shaping these reforms and providing guidance for them. The Council has worked with the spirit of cooperative federalism so that GST can emerge as a system that balances national priorities and the needs of states and citizens, the Union Minister of State said.

The operation of the GST Appellate Tribunal is another step in this direction, and Shri Chaudhary wished all stakeholders his best wishes and commended everyone working hard to realise this institution. On reaching this milestone, it is necessary that the team continues this institution in the spirit of cooperation, Shri Chaudhary added.

In his address on the occasion, Justice Sanjaya Kumar Mishra underlined the pivotal role the Tribunal will play in clearing the significant backlog of appeals under GST while also laying down jurisprudence for future disputes. He also underscored that the cooperation of both Central and State Governments has been instrumental in enabling the timely establishment of the Tribunal and expressed confidence that such support will continue in the future.



In his address on the occasion, Shri Arvind Shrivastava said that GSTAT comes at a critical juncture in the journey of GST. Shri Shrivastava said that a formal appellate body will allow equal opportunity to all sides to present their standpoint and hopefully enable settlement of such issues in a fair and stable manner.



The Tribunal will provide a specialised, nationwide forum that can bring consistency in interpretation, predictability in outcomes, and credibility to the appellate process. This is vital for strengthening trust between taxpayers and tax administration, the Revenue Secretary underlined.

Highlighting the three core dimensions in the design of the GSTAT, the Revenue Secretary emphasised on the 3 S's: structure, scale, and synergy. Its structure combines judicial and technical expertise to deliver balanced decisions. Its scale, with state benches and the possibility of single-member benches for simpler matters, ensures reach and efficiency. And its synergy — between technology, process, and human expertise — will allow it to deliver justice with both speed and depth.

Concluding his remarks, Shri Shrivastava said that the Department of Revenue, in partnership with GSTN and NIC, has developed a digital platform that will anchor the work of GSTAT from the very start. e-Filing, case management tools, and electronic court modules will make proceedings smoother and more transparent, setting new benchmarks for the functioning of a Tribunal in our country.

A vote of thanks on the occasion was given by Shri Balasubramanian Krishnamurthy, Joint Secretary, Department of Revenue, Ministry of Finance.



A key feature unveiled during the launch was the GSTAT e-Courts Portal, developed by Goods and Services Tax Network (GSTN) in collaboration with National Informatics Centre (NIC). This digital platform will enable taxpayers and practitioners to file appeals online, track the progress of cases, and participate in hearings through digital mode. The portal is expected to enhance the efficiency and productivity of GSTAT, building on the success of NIC's e-courts modules already operational in other tribunals under the Department of Revenue. To enable a smooth and convenient filing experience for taxpayers, GSTAT has allowed staggered filing of appeals up to 30th June 2026. This measure ensures that taxpayers, trade bodies, and advisors have adequate time to prepare and submit their appeals in an orderly manner, without procedural bottlenecks. Comprehensive guidance has also been provided to support users including FAQs, explanatory notes, and instructional videos available on the GSTAT Portal (<https://efiling.gstat.gov.in>). This covers aspects of registration, filing of appeals, digital hearings, and case tracking. These resources are aimed at ensuring that all stakeholders, including MSMEs and individual taxpayers, can easily access and benefit from the Tribunal's services.

The launch of GSTAT is a significant step in the continuing evolution of India's indirect tax system. It will provide taxpayers with a specialized forum to seek justice and will bring greater orderliness, predictability, and credibility to the GST regime. The Tribunal is envisaged as a cornerstone institution in ensuring that India's tax administration remains responsive, transparent, and aligned with the principles of ease of doing business.

About GSTAT

The Goods and Services Tax Appellate Tribunal (GSTAT) is a statutory appellate body established under the Goods and Services Tax laws. It has been constituted to hear appeals against orders passed by the GST Appellate Authorities and to provide taxpayers with an independent forum for justice. The Tribunal will function through a Principal Bench in New Delhi and 31 State Benches across 45 locations in India, thereby ensuring accessibility and nationwide reach.

Each Bench of the GSTAT will comprise two Judicial Members, one Technical Member (Centre), and one Technical Member (State), ensuring a balanced composition of judicial expertise and technical knowledge from both Central and State administrations. This structure reflects the spirit of cooperative federalism and is designed to deliver impartial and consistent decisions.

NB/KMN

(Release ID: 2170932) Visitor Counter : 8391

Read this release in: Urdu , हिन्दी , Kannada , Malayalam

56TH GST Council Meeting Decision (Relevant extract)

2. Operationalization of the Goods and Services Tax Appellate Tribunal (GSTAT)

The Goods and Services Tax Appellate Tribunal (GSTAT) will be made operational for accepting appeals before end of September and will commence hearing before end of December this year. The Council also recommended the date of 30.06.2026 for limitation of filing of backlog appeals. The Principal Bench of the GSTAT will also serve as the National Appellate Authority for Advance Ruling. These measures will significantly strengthen the institutional framework of GST by providing a robust mechanism for dispute resolution, ensuring consistency in advance rulings, and offering greater certainty to taxpayers. This will further enhance trust, transparency, and ease of doing business under the GST regime.

User Advisory for the GSTAT E-Filing Portal

Please note that this advisory is only a snapshot for the entire appeal filing process. For detailed understanding and in order to have a seamless experience on the portal, users are advised to refer to the E-filing user manual, FAQs and user videos.

Important Timelines

- **Staggered Filing Period (Until December 31st, 2025):** The filing window for second appeals filing is based on staggering of the ARN/CRN of first appeal filed in APL-01/03 before the Appellate Authority or the notice in RVN-01 issued by the Revisional Authority. The system first validates the ARN/CRN date and only upon successful validation of the date of the ARN/CRN of the APL-01/APL-03/RVN-01, the appellant can proceed further to Login/Registration. The schedule for filing is as follows:

Table

Sl. no.	Period of filing appeal in Form APL-01 or APL-03 under section 107 of the Act or issuance of notice in Form RVN-01 in terms of section 108 of the Act	Period during which the appeal under section 112 of the Act before the GSTAT may be filed
1	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or before 31.01.2022	Period commencing on 24.09.2025 and ending on 31.10.2025 or any date succeeding such date being not later than 30.06.2026
2	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.02.2022 but on or before 28.02.2023	Period commencing on 01.11.2025 and ending on 30.11.2025 or any date succeeding such date being not later than 30.06.2026
3	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.03.2023 but on or before 31.01.2024	Period commencing on 01.12.2025 and ending on 31.12.2025 or any date succeeding such date being not later than 30.06.2026
4	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be,	Period commencing on 01.01.2026 and ending on 31.01.2026 or any date succeeding such date being not later than 30.06.2026

	issued on the common portal on or after 01.02.2024 but on or before 31.05.2024	
5	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.06.2024 but on or before 31.03.2026	Period commencing on 01.02.2026 or any date succeeding such date being not later than 30.06.2026

- It may be noted that if an appeal before the GSTAT relating to any ARN/CRN could not be filed within the window scheduled for it, the appellant can still come on any subsequent date but before 30th June, 2026.
- It may further be noted that appeals before the GSTAT against any order of the appellate/revisional authority in APL-04 that has been communicated on or after 1st April, 2026 shall have to be filed before the appellate Tribunal within three months of the order of APL-04 being communicated.
- Appeals before the GSTAT in cases where the appeal in APL-01/03 or notices in RVN-01 are not available in the GSTN system: for all the Appeals filed before the Appellate authority or notices of the Revisional authority where the ARN/CRN is not available in the GSTN system, the filing window will open from the midnight of 31st December 2025 and will expire on June 30, 2026.
- Thus, users are strongly advised not to hurry since more than sufficient time has been provided for filing appeals before the GSTAT wherever the orders in APL-04 have been issued on or before 31st March 2026.

Section 1: Getting Started on the Homepage

Before you log in or register, you must complete these initial steps on the portal's main page.

Step 1.1: Download the Offline Draft Filing Excel Sheet (Strongly Recommended)

To save time and minimize data entry errors, it is strongly recommended that the user first download the **E-Filing Excel Sheet** and fill in the details of the appeal in this Excel sheet. It may be noted that this Excel sheet is a replica of the filing portal and the various Tabs available thereon. Users are also advised to scan and save in a separate folder all documents including the mandatory ones (Predeposit calculation sheet (if required), APL 04 (where not available in the system), challan of appeal fee (if not paid through the GSTAT portal), that they wish to upload in the appeal so that the same can be uploaded seamlessly and smoothly when they actually file the appeal. The documents to be uploaded must be in PDF and must not exceed the prescribed size of 20 MB per document.

- **Benefit:** This allows you to prepare all the necessary details along with documents required to be uploaded for filing of your appeal even before you login. Once you log in, you can simply **copy and paste** the information field wise from the completed sheet directly into the online form.

Step 1.2: Select your Role on the first page (Mandatory): Choose from dropdown viz. "Taxpayer"/ "Tax Officers"/ "Authorized Representative"

Option of choosing Taxpayer/Tax Officers is for filling while authorized representative option is available for registration and further action in relation to a filed appeal.

- **(Outcome:** The portal navigates to the appropriate page for online filing.)

Step 1.3: Validate Your Filing Slot (Mandatory)

Due to the case staggering system, you must validate your eligibility to file.

- **Action:** Enter your **ARN/CRN** of APL-01/03 in the designated field on the homepage.
- **Outcome:** The portal will verify if your case is scheduled for filing.
 - If **successful**, you will be allowed to proceed to the Login or Registration page.
 - If **unsuccessful**, it means your slot is not currently active. Please refer to the staggering schedule for your designated filing period.

Section 2: The E-Filing and Submission Process

After your ARN/CRN is successfully validated, you can proceed with the filing.

Step 2.1: Login and Initial Setup

- **Login/Register:** Access the portal using your GSTIN ID(for Taxpayers)/ Back Office ID(for Tax officers). New users must complete the registration process first.
- **Disclaimer:** After logging in, carefully read the **Disclaimer** and click "**Agree**" and "**Continue**" to access your dashboard.

Step 2.2: Completing the Appeal Form

Navigate through each tab sequentially. Ensure all mandatory fields are completed accurately.

1. **Order Details:** Select the appropriate order against which the appeal before GSTAT is sought to be filed.
2. **Basic & Case Details:** Enter case information. (You can copy-paste this from your offline Excel sheet).
3. **Appellant & Respondent Details:** Verify or add party information.
4. **Add Representative:** Add your legal representative. **Vakalatnama is mandatory (in case the representative has not already registered on the portal and his name is not available in the drop down)** . *(Your representative(s) should have registered themselves in the application else their names shall not be available in Add Representative section)*
5. **Demand Details:** Fill in the demand calculation sheet, if APL-04 is not in the system. Also ensure that the amount of pre-deposit required under section 112(8) is actually paid.
6. **Upload Documents:** Upload all required documents in **PDF format**. This includes the detailed Appeal, Affidavits, Impugned Order (for manual filing), and Vakalatnama.
7. **Checklist & Final Preview:** Review the final checklist to ensure all information and documents are correct before submission.

Step 2.3: Appeal Fee Payment

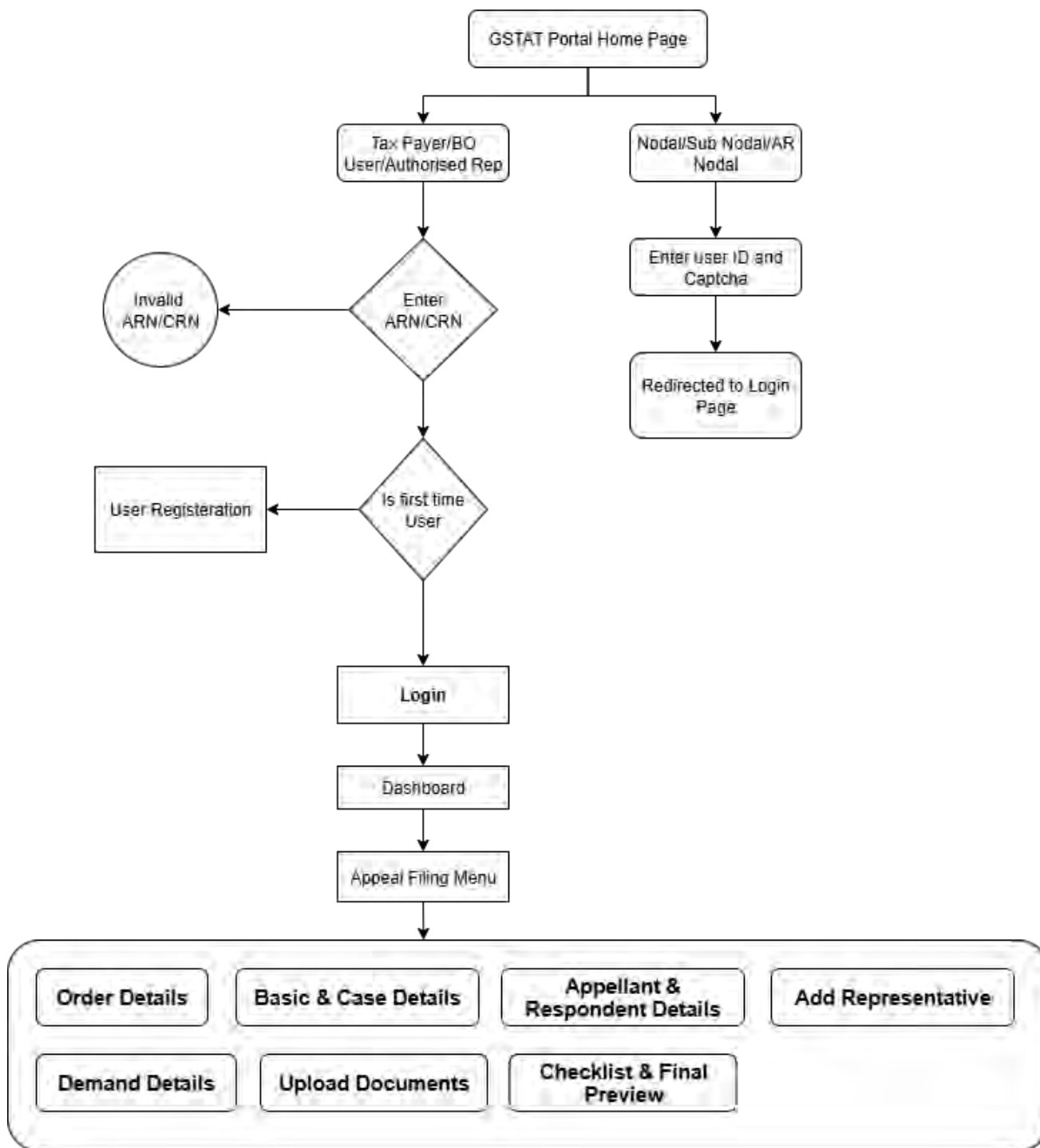
- **Online Payment:** Use the secure payment gateway (Bharatkosh) for payments via Net Banking, Credit/Debit Card, or UPI. A success receipt/challan will be generated upon completion of payment.
- **Offline Payment:** If you choose offline payment (via Bharatkosh portal), you must upload the payment receipt/challan to the portal to complete this step.

Step 2.4: Digital Signing and Final Submission

- **Signing Options:** Submit and digitally sign your documents using one of the following methods:
 - External DSC Utility
 - NIC DSC Utility
 - Aadhaar-Based E-Sign
- **Acknowledgement:** Once submitted, a final acknowledgement and filing number will be generated and sent to you via SMS and email.

Important: It is strongly recommended to proceed with Court Fee payments tab only when all relevant data and supporting documents to the Appeal are uploaded on the portal. Please fill the Check list by selecting the correct option available.

Upon successful completion of all the above steps, a filing number shall be generated by the system which can saved/downloaded/printed and will be communicated on your registered mobile and e-mail id.



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs**

Order No. 09 /2019-Central Tax

New Delhi, the 03rd December, 2019

S.O.(E).—WHEREAS, sub-section (1) of section 112 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal;

AND WHEREAS, sub-section (3) of section 112 of the said Act provides that the Commissioner may, on his own motion, or upon request from the Commissioner of State tax or Commissioner of Union territory tax, call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act for the purpose of satisfying himself as to the legality or propriety of the said order and may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal within six months from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified by the Commissioner in his order;

AND WHEREAS, section 109 of the said Act provides for the constitution of the Goods and Services Tax Appellate Tribunal and Benches thereof;

AND WHEREAS, for the purpose of filing the appeal or application as referred to in sub-section (1) or sub-section (3) of section 112 of the said Act, as the case may be, the Appellate Tribunal and its Benches are yet to be constituted in many States and Union territories under section 109 of the said Act as a result whereof, the said appeal or application could not be filed within the time limit specified in the said sub-sections, and because of that, certain difficulties have arisen in giving effect to the provisions of the said section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on the recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019.

2. For the removal of difficulties, it is hereby clarified that for the purpose of calculating,-

(a) the “three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal” in sub-section (1) of section 112, the start of the three months period shall be considered to be the later of the following dates:-

- (i) date of communication of order; or
- (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office;

(b) the “six months from the date on which the said order has been passed” in sub-section (3) of section 112, the start of the six months period shall be considered to be the later of the following dates:-

- (i) date of communication of order; or
- (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office.

[F. No. 20/06/07/2019-GST]

(Ruchi Bisht)
Under Secretary to the Government of India

Relevant extract from Finance Act, 2025

129. In section 107 of the Central Goods and Services Tax Act, in sub-section (6), for the proviso, the following proviso shall be substituted, namely:— “Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.”



Goods & Services Tax Appellate Tribunal (GSTAT)
Department of Revenue, Ministry of Finance
6th Floor, Tower-1, Jeevan Bharti Building
Connaught Place, New Delhi-110001

F. No. GSTAT/Pr. Bench/Portal/125/25-26

1499-1502
24/09/2025

Date: 24-09-2025

Order No.

All appeals and applications before the Goods and Services Tax Appellate Tribunal (hereinafter referred to as "GSTAT"), arising out of the orders or decisions of the appellate and revisional authorities under sections 107 and 108, respectively of the Central Goods and Services Tax Act, 2017 are, in accordance with the provisions of rule 115 of the Goods and Services Tax Appellate (Procedure) Rules, 2025 (hereinafter referred to in this order as "the Rules"), to be filed and processed electronically on the portal developed by NIC for this purpose and all such appeals shall be heard and recorded on the said portal.

Information received by the GSTAT, Principal Bench, from the GSTN, regarding appeals filed before the first appellate authorities under section 107 of the Act, suggests that a huge number of such appeals have been filed before the said authorities and disposed off by them. All such orders passed by the 1st Appellate Authorities and decisions of the Revisional Authorities passed under Section 108 of the Act, are appealable before the GSTAT.

NIC has communicated that being a new system, there is a statable probability that the portal may face capacity and concurrency issues if most of the appellants visit the portal for filing appeals to overcome limitation and that this might adversely affect the performance of the newly designed system, leading to problems for the appellants. Accordingly, it has been suggested that the filing of appeals may be staggered over a period of time to lower the burden on the system.

Accordingly, in view of the large number of appeals likely to be filed before the GSTAT and in view of the constraints on the system resources, as stated above, and with the objective of removing any difficulty that may be occasioned to potential appellants as well as to the system by simultaneous filing of appeals before the GSTAT, in exercise of the powers conferred by rule 123 of the Rules, the President is pleased to direct that appeals in respect of the category of cases specified in column (2) of the Table appended hereto below shall be filed before the Appellate Tribunal during the period specified in the corresponding column (3) of the said Table:

Table

Sl. no.	Period of filing appeal in Form APL-01 or APL-03 under section 107 of the Act or issuance of notice in Form RVN-01 in terms of Section 108 of the Act	Period during which the appeal under section 112 of the Act before the GSTAT may be filed
1	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or before 31.01.2022	Period commencing on 24.09.2025 and ending on 31.10.2025 or any date succeeding such date being not later than 30.06.2026
2	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.02.2022 but on or before 28.02.2023	Period commencing on 01.11.2025 and ending on 30.11.2025 or any date succeeding such date being not later than 30.06.2026
3	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.03.2023 but on or before 31.01.2024	Period commencing on 01.12.2025 and ending on 31.12.2025 or any date succeeding such date being not later than 30.06.2026
4	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.02.2024 but on or before 31.05.2024	Period commencing on 01.01.2026 and ending on 31.01.2026 or any date succeeding such date being not later than 30.06.2026
5	Such orders of the Appellate authorities	Period commencing on



	or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.06.2024 but on or before 31.03.2026	01.02.2026 or any date succeeding such date being not later than 30.06.2026
6	All orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, has not been filed or, as the case may be, issued on the common portal on or before 31.03.2026	Period commencing on 01.03.2026 or any date succeeding such date being not later than 30.06.2026

Explanation-I : For the purposes of this order, the expression "common portal" shall have the meaning assigned to by clause (26) of section 2 of the Central Goods and Services Tax Act, 2017 (Act 12 of 2017).

Explanation-II : This order is not in derogation of the powers of the Appellate Tribunal under Sub-Section (6) of 112 of the CGST Act.



**(Sanjaya Kumar Mishra)
President
GST Appellate Tribunal**

Copy to-

- 1) The Joint Secretary, Department of Revenue
- 2) Shri Kamal Sharma, HoD, NIC, for uploading the same on the GSTAT Appeal Portal.
- 3) Shri Alok Kumar, EVP, GSTN
- 4) Notice Board



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