



Goods and Services Tax Appellate Tribunal

HANDBOOK ON GSTAT

MAY 2026



KHANDHAR MEHTA AND SHAH

CA. AMISH KHANDHAR | CA. RASHMIN VAJA



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Note from Publisher :

With multiple laws and complex compliance requirements, one has to keep referring to several publications and websites. This book is an attempt to bring several areas of legal compliance at a single place in a very simple and easy manner. We are sure our readers will benefit from this useful compilation.

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Knowledge initiatives by the Author :

(Books and technical reference materials authored)

- Goods & Services Tax Referencer (English)
- Goods & Services Tax (Gujarati – 2 Volumes)
- GST Margdarshak (English)
- GST Margdarshak (Gujarati)
- Decoding GST on Real Estate
- Gift City Ready Reckoner
- 21 Useful Charts for Tax Compliance

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Goods and Services Tax Appellate Tribunal

The introduction of GST in 2017 brought a major transformation to India's indirect tax system. However, the absence of the Goods and Services Tax Appellate Tribunal (GSTAT) left a significant gap in the appellate framework for several years. In the absence of this second appellate forum, taxpayers were compelled to approach various High Courts directly, leading to increased litigation costs, judicial burden, and delays in dispute resolution.

With the notification of the GST Appellate Tribunal (Procedure) Rules, 2025 and related appointment rules, the long-awaited GSTAT framework has now become operational in a phased manner across the country. The Tribunal, comprising a Principal Bench at New Delhi and State Benches across various jurisdictions, is expected to provide a specialised, efficient, and accessible mechanism for GST dispute resolution. GSTAT is likely to play a crucial role in bringing consistency, certainty and speed in adjudication under the GST regime.

In this background, this book seeks to provide a practical and comprehensive understanding of the structure, jurisdiction, procedures, and emerging legal framework relating to GSTAT for the benefit of taxpayers, professionals, educators and students.

Stages of GST Litigation:

Stages	1	2	3	4
Forum	Commissioner (Appeals)	GST Tribunal (GSTAT)	High Court	Supreme Court
Type	Quasi-Judicial Authority	Last Fact-Finding Authority	Court	Court
Appeal against	Any order passed by an Adjudicating Authority	Order-in-Appeal (u/s 107) or Revision Order (u/s 108)	Orders of the GSTAT State/Area Benches	Orders of the GSTAT Principal Bench or Judgments of the High Court u/s 117
Statutory Ground	Aggrieved by an OIO	Aggrieved by an OIA / Revision Order	Involves a substantial question of law	Involves a substantial question of law
Section	Section 107	Section 112	Section 117	Section 118
Form	GST-APL-01 (Taxpayer) / GST-APL-03 (Department)	GST-APL-05 (Taxpayer) / GST-APL-07 (Department)	GST-APL-08	Civil Appeal / Special Leave Petition (SLP) under the Supreme Court Rules

STATISTICS

24381

Total
Registered
Users

8013

Total
Advocate
Registered

9681

Total
E-Filed
Appeals

2405

Total E-Filed
Appeals
(1.5.26 to 19.5.26)

Source : efiling.gstat.gov.in

Relevant Provision related to GST Appellate Tribunal:

#	Reference	No.	Description
Section	CGST Act, 2017	2(4)	Adjudicating Authority
		2(9)	Appellate Tribunal
		109	Constitution of Appellate Tribunal and benches thereof
		110	President and members of AT, Qualification
		111	Procedure before Appellate Tribunal
		112	Appeal to Appellate Tribunal
		113	Orders of Appellate Tribunal
		114	Financial and administration power of president
		115	Interest on refund of amount paid for admission of appeal
		116	Appearance by authorised representative
Rules	CGST Rules, 2017	110	Appeals to Appellate Tribunal
		110A	Procedure for the Appeals to be heard by a single Member Bench
		111	Application to Appellate Tribunal
		112	Production of additional evidence
		113	Order of Appellate Authority or Appellate Tribunal
		113A	Withdrawal of Appeal or Application filed
	Appointment Rules	1 to 19	GSTAT (Appointment) Rules, 2023
	Procedure Rules	1 to 124	The-GSTAT-Procedure-Rules-2025
Notifications	DOR	50050/99/2024	S.O. 3048(E) dated 31.07.2024 (as amended by S.O. 5063(E)) — Constitution of Principal Bench and State Benches of GSTAT, superseding earlier notifications
	CT	18/2024	Constitution of the Principal Bench of the Appellate Tribunal
	DOR	1029	Appeal heard by Principal Bench only
	DOR	1030	30th June, 2026 last day to file appeal
Circulars	CBIC	132/02/2020	Clarification in regard to non-constitution of GSTAT – reg.
		224/18/2024	Recovery under GST - Guidelines for recovery of outstanding dues, till Appellate Tribunal comes into operation
Order	CT	Order 09/2019	CGST (Ninth Removal of Difficulties) Order, 2019
		03/GSTAT/PB/2026	Creation of Benches

Relevant Forms

Form Number	Form Name
FORM GST APL-05	Appeal to the Appellate Tribunal
FORM GST APL-06	Cross-objections before the Appellate Tribunal
FORM GST APL-07	Application to the Appellate Tribunal under sub section (3) of Section 112
FORM GST APL-05/07 W	Application for Withdrawal of Appeal /Application filed before the Appellate Tribunal
GSTAT FORM-01	Interlocutory Application to the appellate Tribunal
GSTAT FORM-02	GST Appeal Order Sheet
GSTAT FORM-03	Application to registrar for Inspection of Records
GSTAT FORM-04	Memorandum of Appearance
GSTAT FORM-05	Affidavit (Language Translation/Literacy Impairments)
GSTAT FORM-06	Summons
GSTAT FORM-07	Witness Testimony Deposition Form
GSTAT FORM-08	Certificate of Discharge

Constitution of GST Appellate Tribunal (GSTAT)

The GST Appellate Tribunal (GSTAT) in India is established under Section 109 of the CGST Act, 2017, in alignment with Article 323B of the Indian Constitution, which empowers the Parliament and State Legislatures to create tribunals for adjudicating disputes on specified matters including taxation, foreign exchange, and industrial labour.

Specifically, Section 109 of the Central Goods and Services Tax (CGST) Act, 2017 authorizes the constitution of the GSTAT, which will hear appeals against orders passed by the Appellate or Revisional authorities under GST laws. Further, GSTAT is authorised to conduct an examination or adjudicate anti-profiteering matters.

Relevant Provisions:

Section 2 (4) "Adjudicating Authority" means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the Central Board of Indirect Taxes and Customs, the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, the National Appellate Authority for Advance Ruling, the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of [section 171](#);

Section 2(9) "Appellate Tribunal" means Goods and Services Tax Appellate Tribunal constituted under section 109.

Section 109(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.

Section 109 of the CGST Act authorizes the Central Government to establish the Goods and Services Tax Appellate Tribunal (GSTAT) and its various benches. The GSTAT serves as a quasi-judicial authority to adjudicate disputes under GST law. It is empowered to:

- Hear second appeals under Section 112 of the CGST Act
- Review decisions passed by the Appellate Authority and the Revisional Authority
- For conducting an examination or adjudication the cases referred to [section 171\(2\)](#) (Anti- profiteering)
- Serve as the final fact-finding body. Thereafter, appeals lie to the High Court under Section 117 (from State/Area Benches on substantial questions of law) or to the Supreme Court under Section 118 (from the Principal Bench).

GST Appellate Tribunal is a quasi-judicial authority empowered

For hearing the appeal against the order passed by Appellate Authority or Revisional Authority

For conducting an examination or adjudication the cases referred to [section 171\(2\)](#) (Anti- profiteering)

Why GSTAT was needed:

Before the establishment of GSTAT, the appeal structure under GST lacked a dedicated second appellate forum. After the first appeal to the Appellate Authority (under Section 107), taxpayers had no option but to approach High Courts.

This placed a significant burden on the judiciary and created inconsistency in legal interpretations across different states. The absence of a specialized appellate forum resulted in:

- Prolonged litigation timelines
- Lack of technical expertise in resolving tax disputes
- Conflicting rulings on identical issues across jurisdictions

Structure and Composition of GSTAT

The Goods and Services Tax Appellate Tribunal (GSTAT) is designed as a multi-tiered institution to ensure access to appellate remedies across India. Its structure balances judicial and technical expertise and aims to provide consistent resolution of GST disputes. GSTAT comprises primary levels of benches:

- **Principal Bench** (at New Delhi)
- **State Benches** (across different states and union territories)

Each of these benches has been created to cater to different types of disputes, especially distinguishing between those involving **place of supply** (which often affect inter-state transactions) and other types of GST appeals.

Jurisdiction, Powers and Authority on GSTAT shall be exercised by		
Benches	Principal Bench	State Benches / Sitting/ Circuit
Location	New Delhi	State & UT wise
Composition of Benches	President 1 Judicial Member 1 Technical Member (Centre) 1 Technical Member (State)	2 Judicial Member 1 Technical Member (Centre) 1 Technical Member (State)
Matters to be heard	Matters to be heard by Principal Bench Only • Issues relate to Place of supply • Anti-profiteering matters • Cases pending before multiple State Benches involving identical questions of law • ISD issues u/s 20 of CGST Act • OIDAR issues	• All matters other than cases specifically assigned to Principal Bench u/s 109(5) • Appeals involving amount ≤ Rs. 50 lakhs (tax/input tax credit/fine/fee/penalty), not involving any question of law may be heard by Single Member (with President's approval) • All other cases shall be heard by one Judicial Member and one Technical Member

The State Benches for Gujarat are as follows:

Notified by virtue of Notification A-50050/99/2024-GSTAT-DOR] Dated: 31.07.2024.

State / UT	Location	Jurisdiction (Districts)		Sitting/ Circuit	Jurisdiction (Districts)
Gujarat; and Dadra and Nagar Haveli and Daman and Diu	Ahmedabad	1. Ahmedabad 2. Gandhinagar 3. Banaskantha 4. Mehsana 5. Arvalli 6. Patan	7. Dahod, 8. Panchmahal 9. Mahisagar 10. Vadodara 11. Chhotaudepur 12. Sabarkantha	Rajkot	1. Amreli, 2. Jamnagar, 3. Junagadh, 4. Porbandar, 5. Bhavnagar, 6. Morbi 7. Rajkot, 8. Surendranagar 9. Kutchh, 10. Gir-somnath 11. Devbhumi Dwarka, and 12. Botad
	Surat	1. Anand 2. Kheda 3. Tapi-Vyara 4. Narmada 5. Navsari 6. Bharuch	7. Valsad, 8. Surat, 9. Dang, and 10. Union Territory of Dadra, Nagar Haveli and Daman and Diu		

(For State-wise Bench locations and district-wise jurisdiction, please refer Annexure Page No.53 to this Handbook.)

For taxpayers registered in Ahmedabad, Gandhinagar, Vadodara, and the Central Gujarat belt — the Ahmedabad Bench is the correct forum. Filing before the wrong bench (e.g., Surat Bench for an Ahmedabad GSTIN) is a jurisdictional error and may result in the appeal being returned as improperly filed. Always verify bench from the GSTAT portal before submitting APL-05.

The evolution of the Goods and Services Tax Appellate Tribunal (GSTAT) from a statutory creation to an operational adjudicatory forum took nearly eight years. The prolonged absence of GSTAT resulted in substantial accumulation of appellate disputes and increased recourse to writ jurisdiction before High Courts. The following timeline captures the key milestones in the evolution and operationalisation of GSTAT in India.

Date	Reference / Document No.	Event
01.07.2017	CGST Act, 2017	GST introduced; Section 109-116 of CGST Act, 2017 enacted (GSTAT provisions)
20.09.2019	Revenue Bar Association v. Union of India – 2019 (9) TMI 286 (Madras HC)	Revenue Bar Association v. Union of India – 2019 (Madras High Court) Court recommended parliament to consider to amend Section for including lawyers to be eligible to be appointed as Judicial Members.
03.12.2019	ROD No.09/2019-CT	Prescribed for time period of GSTAT appeal
18.03.2020	Circular No. 132/2/2020 - GST	Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal
18.02.2023	49th council meeting	The GST Council adopted the Group of Ministers (GoM) report to constitute the tribunal with certain modifications.
31.03.2023	Finance Act, 2023	Comprehensive amendment to Section 109 & 110 of CGST Act, 2017 with new composition framework
31.07.2023	Notification No. 28/2023 – CT	Finance Act 2023 provisions regarding GSTAT brought into force (W.e.f. 01.08.2023)
25.10.2023	F. No A-50050/69/2023-CESTAT-DOR	Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023
16.04.2024	Finance Act, 2024	Pre-deposit reduced from 20% to 10%; cap reduced from Rs.100 crores to Rs. 40 crores w.e.f. 01.08.2024.
06.05.2024	Cabinet Appointments Committee	Justice (Retd.) Sanjaya Kumar Mishra appointed as President
26.06.2024	Circular No. 207/1/2024-GST	Fixing monetary limits for filing appeals by the Department
11.07.2024	Circular No. 224/18/2024 - GST	Guidelines for recovery of outstanding dues till Appellate Tribunal comes into operation
31.07.2024	S.O. 3048(E)	Constitution of Principal Bench and State Benches
24.04.2025	G.S.R. 256(E) DOR	Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, notified
17.09.2025	Notification S.O. 4219(E)	Cases or class of cases, in respect of which an appeal shall be heard only by the Principal Bench
17.09.2025	Notification S.O. 4420(E)	Notifies 30-06-2026 as the date up to which an appeal can be filed, where the order sought to be appealed against is communicated before 01-04-2026
24.09.2025	PIB Delhi / efilgng.gstat.gov.in	Launch of GSTAT & Activation of the E-Filing Portal (developed by GSTN and NIC)
20.01.2026	F. No. GSTAT/Pr.Bench/Portal /125 /25-26 dated 20.01.2026	Registry directed to raise only substantive defects during initial filing phase.
10.03.2026	Instructions dated 10.03.2026	Clarified filing requirements relating to SCN, OIO, OIA, Vakalatnama, court fee and pre-deposit.
14.05.2026	F.No.GSTAT/Pr.Bench/Portal/ 125 /25-26	Extension of Relaxed Appeal Filing Norms & Defect Flag Immunity (Extended till 31.12.2026)
14.05.2026	Office Order No. 3/GSTAT/PB/2026	Categorisation of matters and allocation of benches / member composition across India. Permitted virtual, hybrid and circuit hearings before GSTAT.

Filing an appeal before the Goods and Services Tax Appellate Tribunal (GSTAT) is a critical process that requires attention to timelines, forms, documentation, and statutory compliance. This chapter provides eligibility criteria for filing of an appeal and step by step overview how to file and appeal before GSTAT.

Section 112 of CGST Act, 2017 - Appeals to Appellate Tribunal

Section 113 of CGST Act, 2017 - Order of Appellate Tribunal

Rule 110 of CGST Rules, 2017 - Appeals to Appellate Tribunal

Rule 111 of CGST Rules, 2017 - Application to Appellate Tribunal

Rule 113 of CGST Rules, 2017 - Order of Appellate Tribunal

Circular No. 132/02/2020 - GST - Clarification for appeal in regard to non-constitution of GSTAT

Circular No. 207/1/2024-GST - Fixing monetary limits for filing appeals or application.

Circular No. 224/18/2024-GST - Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation.

Order 09/2019-CT - dtd 03.12.2019- Central Goods and Services Tax (Ninth ROD) Order, 2019

GSTAT Appeal	Section 112(1)	Section 112(3)
Who is eligible to file Appeal	Any person aggrieved by the order of: • Appellate Authority (Section 107) • Revisional Authority (Section 108)	Application by Department (on direction of the Commissioner)
Detailed Rule	Rule 110	Rule 111
Form	GST APL-05 – Appeal by Taxpayer	GST APL-07- Appeal by Department
Cross Objection	GST APL-06: Filing of Cross-objection within 45 days of notice (Condonation period of 45 days may be granted)	GST APL-06: Filing of Cross-objection within 45 days of notice (Condonation period of 45 days may be granted)

Monetary Limits for filing Appeals, Application or Special Leave Petition by Department

CBIC, vide Circular No. 207/1/2024–GST dated 26.06.2024, has prescribed monetary limits for departmental appeals to reduce litigation. The circular excludes cases involving recurring interpretational issues or decisions declaring any GST provision as ultra vires to the Constitution. Further, the circular lays down principles for determining whether a case falls within the prescribed monetary limits.

Appellate Forum	CGST + SGST + IGST + CESS
GSTAT	Above Rs.20 Lakhs
High Court	Above Rs.1 Crores
Supreme Court	Above Rs.2 Crores

Monetary threshold for admission of appeal — Section 112(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 Rs. 50,000**. However, the provision is discretionary and not an absolute bar on filing of appeal.

Not every order passed under the GST Act is appealable before GSTAT. Section 121 of the CGST Act explicitly lists categories of orders that are not appealable.

Orders that are NOT Appealable Before GSTAT - Section 121

Category	Provision	Order Description
1	Section 121(a)	An order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer
2	Section 121(b)	An order pertaining to the seizure or retention of books of account, registers and other documents
3	Section 121(c)	An order sanctioning prosecution under this Act
4	Section 121(d)	An order passed under section 80 - Relating to payment of tax and other amounts in instalments

Orders that are Appealable Before GSTAT

Category	Illustrative list
I	Classification, applicability of notification, time/value of supply, ITC eligibility, tax liability, Requirement for Registration/Suo-moto Registration, Transaction involving Supply or not, Tax not paid or short paid, ITC excess availed/utilized under section 73 or 74
II	Registration approval/rejection, amendment, suspension/cancellation of registration, revocation, Order dropping show-cause in relation to registration, Composition scheme, GSTP enrolment issues, recovery proceedings, assessment orders including non-filer or evading registration or protective assessment, tax wrongfully collected/tax collected but not paid, refund disputes and provisional assessment matters.
III	seizure/confiscation/release of goods or property, rectification or withdrawal of earlier orders, order creating/modifying/withdrawing demand provisional attachment, penalty, compounding of offences, allowable installment payment orders, and any matter not covered in Categories I or II.

Orders Challengeable only Before High Court / Supreme Court

Order	Forum	Basis
Order of GSTAT State Bench	High Court (Section 117)	On substantial question of law only
Order of GSTAT Principal Bench	Supreme Court (Section 118)	On substantial question of law only
Advance Ruling (AAR)	Appellate Authority for Advance Ruling (AAAR) - Not GSTAT	Section 100
AAAR order	National Appellate Authority for Advance Ruling (NAAAR)- Principal Bench of the GST Appellate Tribunal (GSTAT) to act as NAAAR	Section 101A(1A) of CGST Act and Effective 01.04.2026

GSTAT functions as last fact-finding authority under the GST framework and examines factual disputes relating to taxability, valuation, ITC, classification and evidence based on records placed before it. Further appeal before the High Court under Section 117 generally lies only on substantial questions of law arising from the order of GSTAT.

QUESTION OF FACTS

A “question of fact” relates to verification, appreciation or determination of factual aspects based on records, evidence and documents. It generally involves examination of transactions, books of accounts, invoices, valuation, classification, movement of goods, eligibility of ITC, tax computation or factual conduct of parties. GSTAT functions as the final fact-finding authority under the GST framework.

QUESTION OF LAW

A “question of law” involves interpretation, application or legality of statutory provisions, notifications, circulars or legal principles. It generally concerns legal validity, jurisdiction, interpretation of GST provisions or applicability of judicial precedents. Appeals before High Court under Section 117 lie only on substantial question of law arising from GSTAT order.

Foundational distinction

Aspect	Question of fact	Question of law
Meaning	What happened - the actual events, transactions and factual circumstances	What the law means - interpretation of a statute, rule, notification or legal principle
Based on	Evidence - documents, accounts, testimony, expert opinion	Legal reasoning - statutory text, judicial precedents, legislative intent
Forum	GSTAT is the final authority	High Court (Section 117) and Supreme Court (Section 118) can examine
Decided mainly by	GSTAT	High Court / Supreme Court
Nature	Factual determination	Legal interpretation
Further appeal	Generally final before GSTAT	Appeal maintainable before High Court u/s 117
Concession at lower stage is generally binding	A finding of fact conceded before the Adjudicating Authority (AA) or GSTAT	A question of law can be raised at any stage even if not raised below
Can HC interfere?	Generally no - HC under Section 117 does not re-appreciate facts	Yes - if the question of law is a "substantial question of law"
Examples	• Whether goods were actually supplied • Whether ITC documents are genuine • Is the turnover reconciliation correct ? • Any e-way bill violation occur ?	• Interpretation of exemption notification • Constitutional validity of provision • Whether limitation provision applies • Interpretation of place of supply provisions

In GST litigation, knowing the difference between a Question of Fact and a Question of Law decides the direction of your entire appeal. It is important to remember that the GSTAT has the power to decide on both: it can resolve factual disputes and interpret the law. However, the GSTAT is the final authority for deciding facts. It has full power to check evidence, look at books of accounts, and decide what actually happened in a transaction. Once the GSTAT makes a decision on facts, it is generally final and binding.

On the other hand, the High Court's power under Section 117 of the CGST Act, 2017, is much more limited. The High Court will generally only interfere if the case involves a "substantial question of law." For a tax practitioner, finding this boundary early is vital. Taxpayer must build a strong factual case with solid evidence at the GSTAT stage because that is the last chance to fix the facts. This ensures that if you have to go to the High Court later, your case is ready to be argued on legal interpretation, statutory validity, and jurisdiction.

Under the GST regime, taxpayers frequently face a critical procedural dilemma after receiving an adverse order - whether to challenge the order through the statutory appellate mechanism or directly invoke writ jurisdiction before the Hon'ble High Court under Article 226 of the Constitution.

While appellate remedies are statutory in nature and intended to correct errors on facts and law, writ remedies are constitutional remedies exercised primarily to prevent jurisdictional errors, violation of natural justice and apparent arbitrariness. The distinction between the two remedies is therefore not merely procedural, but fundamentally jurisdictional in character. The choice of remedy depends upon the nature of grievance, statutory framework and surrounding factual circumstances.

Particulars	Statutory Appeal	Writ Petition
Source of power	Statute	Constitution of India
Governing provision	GST Act	Article 226 / 227
Nature of remedy	Corrective remedy	Supervisory / constitutional remedy
Scope	Questions of fact and law	Jurisdictional and constitutional errors
Right available	Vested statutory right	Discretionary remedy
Evidence appreciation	Permitted	Limited
Purpose	Reconsideration of order	Prevention of injustice or illegality

When to file an Appeal and when writ remedy to be invoked

Appeal is ordinarily the proper remedy where	Writ jurisdiction may be exercised in
- Dispute involves factual adjudication; - Tax demand requires appreciation of evidence; - Classification, valuation or ITC issues are disputed on merits; - Statutory forums are fully functional and effective; - Taxpayer seeks reconsideration of factual and legal findings. The appellate authority functions as a corrective forum examining legality, propriety, and correctness of the impugned order	- Violation of principles of natural justice; - Complete absence of jurisdiction; - Breach of fundamental rights; - Constitutional challenge to statutory provisions; - Apparent arbitrariness; - Proceedings initiated with predetermined bias; - Action contrary to Article 265 of the Constitution; - Abuse of process or palpable injustice.

Judicially Recognised Exceptions To Alternative Remedy Rule

The Hon'ble Supreme Court in multiple decisions including Whirlpool Corporation, Radha Krishan Industries and Commercial Steel Ltd. has recognised that writ jurisdiction may still be exercised despite availability of alternate remedy where:

1. Fundamental rights are violated;
2. Principles of natural justice are breached;
3. Proceedings are wholly without jurisdiction;
4. Constitutionality or vires of legislation is challenged.

As per Section 112(1) of CGST Act, an aggrieved person needs to file an appeal within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal.

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

Rule 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.*

Upcoming Deadlines for GSTAT Appeal - Notification No. S.O. 4420(E)- Dated 17.09.2025

Order-in-Appeal (OIA) issuance date	Taxpayer	Department
Before 01.04.2026	Up to 30.06.2026	Up to 30.06.2026
On or after 01.04.2026	3 months from date of communication of order	6 months from date of passing of order

Note: GSTAT may condone delay up to a further period of 3 months upon showing sufficient cause.

Computation of limitation period

As per Section 9 of the General Clauses Act, 1897, the date of communication of the order is excluded while computing limitation and the period starts from the following day. Further, Courts have held that limitation under GST must be computed after excluding the communication date and, where rectification proceedings under Section 161 are filed, limitation for appeal may commence from disposal of such rectification application

Illustration of Calculating Time limit (Commissioner Appeals) The illustration may also be referred for computation of limitation in GSTAT appeals, except that GSTAT provides an additional condonable period of 3 months.

Scenario	Due date to file Appeal against original order without Rectification Order	Due date to file Appeal against original order with Rectification Order
Communication date of Order-In-Original	07.08.2024	07.08.2024
Date of Order-In-Rectification passed	-	12.11.2024
Limitation begins	08.08.2024	13.11.2024
Calculation of three months	08.08.2024 to 07.09.2024 08.09.2024 to 07.10.2024 08.10.2024 to 07.11.2024	13.11.2024 to 12.12.2024 13.12.2024 to 12.01.2025 13.01.2025 to 12.02.2025
Due date to file Appeal ends on	07.11.2024	12.02.2025
Condonation periods end on	07.12.2024	12.03.2025
Relevant Judgement	Balaji Coal Traders TS-301-HC(ALL)-2024	SPK & Co. 2024 (12) TMI 140

The maintainability of a delayed appeal rests on the appellant's ability to establish a "sufficient cause" for the delay. While the Goods and Services Tax Appellate Tribunal (GSTAT) possesses the discretionary power to condone delays, such an extension is not a matter of right and must be supported by specific, documented justifications. The GSTAT's authority to condone a filing delay is strictly limited to a maximum period of three months.

Section 112 (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.*

Existence of "sufficient cause"

The term "sufficient cause" is not explicitly defined within the GST Act or the GSTAT Rules. However, mere negligence, casual approach, administrative inefficiency, or intentional delay is generally not accepted. The appellant must establish a genuine and reasonable cause which prevented timely filing.

Examples generally considered valid:

- Serious illness or medical emergency
- Natural calamity or unforeseen events
- Non-availability of certified order despite due efforts
- Technical portal-related difficulties

Prima facie merits of appeal

While deciding condonation applications, GSTAT may also consider whether the appeal raises a bona fide and arguable issue requiring adjudication. Where the appeal appears prima facie sustainable and not frivolous, the Tribunal may adopt a liberal approach while exercising its discretionary power of condonation.

Best practices for condonation application

Particulars	Practical Guidance
Separate Application	File an independent condonation application along with appeal
Affidavit	Support the application with affidavit of appellant
Chronology	Mention complete date-wise sequence of events
Delay Computation	Clearly specify number of delayed days
Supporting Documents	Attach medical records, emails, portal screenshots, correspondence, etc.
Bona fide Conduct	Demonstrate absence of wilful negligence or intentional delay

Critical limitation aspect — outer limit cannot be extended

The power under Section 112(4) is restricted. GSTAT can condone delay only up to an additional period of three months beyond the normal limitation period. Beyond six months, GSTAT lacks statutory power to condone delay. In exceptional cases involving jurisdictional errors, breach of natural justice, or constitutional issues, the only possible remedy may lie before the jurisdictional High Court under Article 226 of the Constitution of India.

As per Rule 110 of the CGST Rules, 2017, every appeal and application filed before GSTAT must be accompanied by a prescribed fee. The fee is in addition to the pre-deposit and is non-refundable. Payment is mandatory and inadequate fee renders the filing defective. Fees must be paid electronically through the GSTAT portal.

Rule 110 (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.

Rule 110 (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.*

Nature of filing	Fee structure	Minimum	Maximum
Appeal (APL-05) (If Tax + Interest + Penalty)	Rs.1,000 per Rs.1,00,000 of Tax / ITC in dispute	Rs.5,000	Rs.25,000
Appeal (APL-05) (If penalty / interest / fine only)	Flat fee	Rs.5,000	Rs.5,000
Interlocutory applications (stay, restoration, etc.)		Rs.5,000	Rs.5,000
Application for inspection of records		Rs.5,000	Rs.5,000
Any other application not specifically mentioned		Rs.5,000	Rs.5,000
Certified copy of GSTAT order	Per page	Rs.5/page	Rs.5/page
Application for rectification of errors (S.114)	No fee	Nil	Nil

No court fees is required in case of appeal filed by Revenue (Department).

Practical issue in GSTAT filing fees

Separate appeals are generally required for each Order-in-Original / financial year, the statutory filing fee cap of Rs.25,000 applies individually to every appeal and not collectively. This substantially increases litigation cost where multiple years or multiple orders are involved, even though the dispute may arise from a common issue. In many cases, the aggregate filing fees for separate appeals become significantly higher as compared to a single consolidated appeal.

Procedure for Payment on GSTAT Portal



Disclaimer:

As of now, right after the payment is made, the status is showing as “Pending” which is updated in few hours to the “successful” status. It is advisable to avoid last minute filing or making payment as Portal also requires some time to process.

One of the crucial conditions to file an appeal under GST is the mandatory pre-deposit of a portion of the disputed tax amount. As per the CGST Act, the appellant must deposit 10% of the disputed tax before the appeal is admitted. This requirement aims to prevent unnecessary litigation and ensure only genuine disputes reach higher authorities. Failure to comply with this condition can lead to dismissal of the appeal at the preliminary stage.

Section 112 (8) of CGST Act: 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 10% 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 20 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 10% 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.

Section 20 of IGST Act:

Provided also that a maximum amount of forty crore rupees shall be payable for each appeal to be filed before the Appellate Authority or the Appellate Tribunal.

Pre-deposit is a mandatory condition before filing the appeal [Section 107(6) & 112(8)]

(a) **For Admitted Liability** - It is mandatory to pay full tax, interest, fine, fee & penalty of admitted liability **PLUS**

(b) **For Disputed Liability – (Where demand involved Tax + Interest + Penalty)**

Period	Commissioner (Appeals) u/s 107 (i.e. 1st Stage of Appeal)	GST (Appeals) u/s 112 (i.e. 2nd Stage of Appeal)
Upto 31.10.2024	10% of disputed Tax demand (Maximum up to Rs. 50 Crores)	Additional 20% of disputed Tax demand (Maximum up to Rs. 100 Crores)
W.e.f. 01.11.2024	10% of disputed Tax demand (Maximum up to Rs. 40 Crores)	Additional 10% of disputed Tax demand (Maximum up to Rs. 40 Crores)

(c) **For Disputed Liability – (Where demand involved Penalty only)**

Period	Commissioner (Appeals) u/s 107 (i.e. 1st Stage of Appeal)	GST (Appeals) u/s 112 (i.e. 2nd Stage of Appeal)
Upto 30.09.2025	Nil	Nil
On or after 01.10.2025	10% of disputed Penalty demand	10% of disputed Penalty demand

Example 1: Standard tax demand appeal.

Demand order: Rs 1 crore tax + Rs 20 lakh interest + Rs 10 lakh penalty of which taxpayer admits Rs 20 lakh tax. Disputed tax: Rs 80 lakh.

First appeal (Section 107(6)): 100% of admitted (Rs 20 lakh) + 10% of Rs 80 lakh (Rs 8 lakh) = Rs 28 lakh.

GSTAT appeal (Section 112(8)): 100% of admitted (already paid) + additional 10% of Rs 80 lakh (Rs 8 lakh) = Rs 8 lakh additional. Total pre-deposit: Rs 36 lakh (28 + 8). Automatic stay on remaining Rs 64 lakh + interest + penalty.

Example 2: Penalty-only order (post-Finance Act 2025).

Penalty order: Rs 15 lakh under Section 122 (No tax demand)

First appeal (Section 107(6)): 10% of Rs 15 lakh = Rs 1.5 lakh.

GSTAT appeal (Section 112(8)): Additional 10% of Rs 15 lakh = Rs 1.5 lakh. Total: Rs 3 lakh.

Note: Before Finance Act 2025, this would otherwise have been nil.

How to Pay pre-deposit - Circular No. 224/18/2024 – GST - Clarification on Pre-Deposit & Stay of Recovery

As GSTAT is presently being operationalised in a phased manner, taxpayers have faced practical difficulties in filing appeals and making statutory pre-deposits. To address this issue, CBIC has clarified that taxpayers may deposit the mandatory pre-deposit through the Electronic Liability Register using the option "Payment towards demand" along with an undertaking expressing their intention to file appeal once GSTAT becomes fully functional. In such cases, recovery proceedings are required to remain stayed in terms of the proviso to Section 112(9) of the CGST Act until the appellate mechanism becomes operational.

Additional Points:

- For E-way bill matter u/s 129(3) - Pre deposit of 25% of demand of Penalty is mandatory.
- Pre-deposit can be made by utilizing ITC – UOI vs Yasho industries | Supreme Court TS-415-SC-2025-GST | 19.05.2025
- Circular 172/04/2022 clarified that any output tax liability as a consequence of any proceeding can be made by utilization of the ITC.
- No need to pay pre-deposit, if tax demand is paid fully under protest.

Section 115. Interest on refund of amount paid for admission of appeal.-

Where an amount paid by the appellant under sub-section (6) of section 107 or sub-section (8) of section 112 is required to be refunded consequent to any order of the Appellate Authority or of the Appellate Tribunal, interest at the rate specified under section 56 shall be payable in respect of such refund from the date of payment of the amount till the date of refund of such amount.

Stay on Recovery Proceedings under GST

Under the GST regime, once a demand is confirmed by the Adjudicating Authority or Appellate Authority, the department may initiate recovery proceedings under Section 79 of the CGST Act, 2017. However, the Act provides a statutory safeguard to taxpayers by granting an automatic stay on recovery of the balance disputed amount, subject to payment of the prescribed pre-deposit under Sections 107(6) and 112(8). Accordingly, in terms of Sections 107(7) and 112(9) of the CGST Act, recovery proceedings for the balance amount are deemed to be stayed up to the Appellate Tribunal stage, subject to compliance with the applicable pre-deposit requirements.

Section 107(7):

(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.

Section 112(9):-

(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.

Order XLI Rule 5 of the CPC, 1908

5. Stay by Appellate Court.—(1) An appeal shall not operate as a stay of proceedings under a decree or order appealed from except so far as the Appellate Court may order, nor shall execution of a decree be stayed by reason only of an appeal having been preferred from the decree; but the Appellate Court may for sufficient cause order stay of execution of such decree

Order XLV Rule 13 of the CPC, 1908

13(c) stay the execution of the decree appealed from, taking such security from the appellant as the Court thinks fit for the due performance of the decree appealed from, or of any decree or order which the Supreme Court may make on the appeal, or

Circular No. 224/18/2024-GST Dated 11 July, 2024 – Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation.

Statutory stay framework- stage by stage

Stage	Provision	Stay Status	Conditions
After issuance of OIO by adjudicating authority- Appeal to First Appellate Authority	107(7)	Automatic stay on the balance amount	Appeal to Appellate Authority under section 107(1) along with mandatory payment of pre-deposit as prescribed in section 107(6)
After issuance of OIA by First Appellate Authority -Appeal to Tribunal	112(9)	Automatic stay on the balance amount	Appeal to Tribunal under section 112(1) along with mandatory payment of pre-deposit of as prescribed under section 112 (8)
After issuance of order by state bench of Appellate tribunal- Appeal to High Court	Order XLI Rule 5 of the CPC, 1908	No Automatic stay, HC may grant stays for sufficient cause	File a separate stay application / interim relief application requesting the High Court to stay recovery proceedings till the disposal of the appeal
After issuance of order by Principal bench of Appellate tribunal or order passed by HC- Appeal to Supreme Court	Order XLV Rule 13 of the CPC, 1908	No Automatic stay, SC may in its discretion grant stays	File a separate Interlocutory Application / stay application / interim relief application requesting the supreme Court to stay recovery proceedings till the disposal of the appeal

Guidelines for recovery of outstanding dues, till Appellate Tribunal comes into operation.

It is clarified through the Circular No. 224/18/2024-GST dated on 11.07.2024 that, until the GST Appellate Tribunal becomes operational, a taxpayer intending to file an appeal against the order of the Appellate Authority may obtain stay from recovery of the balance demand by paying the required pre-deposit amount under Section 112(8) of the CGST Act through the GST portal and submitting an undertaking/declaration to the jurisdictional proper officer that the appeal will be filed before the Tribunal within the prescribed time once it becomes operational. Upon such payment and submission of undertaking, recovery of the remaining confirmed demand shall stand stayed as per Section 112(9) of the CGST Act.

Judicial Pronouncements on Automatic Stay of Recovery under GST

No.	Case	Brief Issue	Judgement of the High Court
1	Samrat Marble Granite and Tiles v. Union of India C.W.P. No. 17045/2025, Himachal Pradesh High Court, 24.09.2025	Whether DRC-13 recovery notice issued could continue after the taxpayer has filed an appeal and paid mandatory pre-deposit.	The Court held that, after filing of appeal and payment of pre-deposit, the recovery notice “has lost its efficacy and relevancy” and was “quashed and set aside”.
2	Britannia Industries Ltd. v. Assistant Commissioner of Commercial Taxes W.P. No. 33963 of 2024, Karnataka High Court, 18-Jun-2025	Whether the Department could unilaterally debit disputed interest from the electronic cash ledger during pendency of appeal.	The Court held that “the recovery proceedings for the balance amount shall be deemed to be stayed” and such unilateral debit was “erroneous and without jurisdiction”.
3	Sarabjeet Singh v. Commissioner of SGST, Delhi W.P.(C) 10392/2025, Delhi High Court, 21-Jul-2025	Whether a taxpayer who has filed appeal and paid mandatory pre-deposit can be treated as a defaulter for withholding NOC for fresh GST registration.	The Court held that the Order-in-Original “shall stand automatically stayed”; the petitioner “can no longer be treated as a defaulter” and “NOC cannot be withheld”.

A complete, properly organised document compilation is not just a procedural requirement. It is the foundation of an effective GSTAT appeal. Every document referenced in the grounds of appeal must be in the paper book. What is not in the record does not exist.

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:

Part A — Document list as per Rules/Instruction	Part B — Suggested documents
• Copy of the Show Cause Notice (SCN) • Certified copy of original adjudicating authority's order (OIO) against which GSTAT Appeal is filed • Certified copy of the Order in Appeal (OIA) passed by first appellate or revisional authority against which GSTAT Appeal is filed • If documents is in regional language then it must be accompanied by certified English translation (agreed by both parties or certified as true translation) • Authority letter / Vakalatnama in favour of CA or advocate • Proof of pre-deposit at first appeal stage and the stage of GSTAT (challan / DRC-03)	• Reply to the SCN filed by the taxpayer • Copy of the first appeal memo (APL-01) filed before the Commissioner (Appeals) • All documents, invoices, contracts, ledgers and correspondence relied upon in the grounds of appeal • Copy of case laws relied upon • Personal hearing notices and hearing notes from adjudication stage • Any certificates, technical reports, valuation reports, or expert opinions • Reconciliation statements (ITC, turnover) if relevant to the dispute. • Relevant Calculations & Workings

COMMON MISTAKES - DEFECTS THAT RETURN THE APPEAL

- Uncertified copy of OIA order instead of certified copy
- Pre-deposit proof missing or challan reference not entered in APL-05
- Verification unsigned or signed by a person not listed as authorised signatory
- Documents not indexed - unnumbered pages, no index at front
- Wrong form submitted (APL-01 instead of APL-05, or vice versa)
- Regional language documents without certified English translation

Practical Tips for GSTAT filing

- Organise the paper book into four labelled parts before submitting APL-05.
- Number every page consecutively.
- Prepare a detailed index at the front.
- Maintain sufficient physical and digital compilations as may be required by Registry or Bench practice
- A well-organised paper book is the practitioner's first signal to the Bench that the case is prepared seriously

1. Pre-filing preparation & limitation compliance

Aspects	Particulars
Obtain impugned order	Download complete signed order along with RUDs from GST portal
Check maintainability	Verify whether order is appealable before GSTAT
Get Certified copy of order	Attach certified copy of adjudication order / appellate order along with GSTAT appeal
Verify limitation	Compute appeal limitation from date of communication of order
Delay, if any	Check whether eligible for condonation Prepare separate condonation application supported by affidavit and evidence
Identify disputed issues	Segregate tax, ITC, interest, penalty and procedural issues
Verify pre-deposit	Calculate additional mandatory pre-deposit requirement
Identify proper bench	Verify State Bench / Principal Bench jurisdiction
Arrange payment proof	Keep challans, DRC-03 & payment references readily available
Translation of documents	Ensure all non-English documents are accompanied by certified English translation before filing

2. Drafting & documentation procedure (Rule 18)

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:

- Cause title must clearly state — “In the Goods and Services Tax Appellate Tribunal”.
- Appeal must mention details of the proceedings / order challenged before GSTAT.
- Appeal should be divided into consecutively numbered paragraphs.
- Each paragraph should contain a separate fact, allegation or legal point.
- Full name, parentage, GSTIN, description and address of each party must be stated at the beginning of the appeal.
- Party details need not be repeated in subsequent proceedings in the same appeal.
- Names of parties should be numbered consecutively with separate line for each party.
- Party numbering once assigned should not ordinarily be changed during proceedings.
- In case of death of a party during pendency of appeal, legal heirs / representatives should be shown through sub-numbering.

3. Contents of an Appeal Form (Rule 20)

- Appeal must clearly and concisely state the grounds of appeal under distinct heads.
- Grounds of appeal should be numbered consecutively for proper presentation and reference.
- Appeal memorandum should be typed in double spacing on A4 size paper.
- Appeals, cross-objections, stay applications and miscellaneous applications must be properly paged, indexed and firmly tagged in separate folder.
- Every appeal, application or cross-objection must be signed and verified by the appellant or respondent or authorised representative.
- Documents filed before GSTAT must be certified as “true copy” by the appellant or respondent or authorised representative

4. Endorsement and verification (Rule 22)

- Every appeal or pleading filed before GSTAT must contain endorsement including RUDs at the foot of the document.
- Name and signature of the authorised representative should appear at the foot of every appeals, pleadings and RUDs.
- Appeal or pleading must also be signed and verified by the concerned party in prescribed manner.

5. Translation of documents (Rule 23)

- Documents in language other than English must be accompanied with English translated copies.
- Translation may be agreed by both parties or certified as true translation by authorised representative.
- Appeal shall not be listed for hearing unless parties confirm that all relied upon documents are filed in English or translated into English.
- And required number of copies are filed with appellate tribunal.

Pre-filing preparation**1. Registration on GSTAT Portal:**

Appellant are required to generate Login Credential on GSTAT Portal in order to file an appeal. The Login credentials are required to be generated State wise. Authorised Representatives are also required to get themselves registered on the GSTAT Portal by uploading their enrolment / registration certificate.

2. E-Filing Utility:

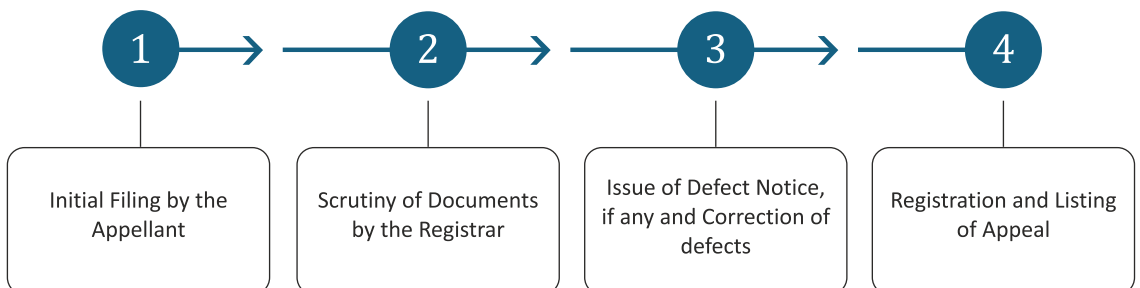
User should first download and complete the e-Filing Excel checklist and keep all required documents scanned and saved in PDF format before filing.

3. Annexures:

All the annexures which are required to be uploaded in the Appeal should also be kept ready in the required size and Format as prescribed.

Appeal and Acknowledgement

Rule		Rule 110	Rule 111
Appeal by		Taxpayer	Department
Decision or order to be appealed is	Online	Form APL-05	Form APL-07
	Manual	Allowed only if Registrar issues a special/general order. Must submit a self-certified copy of the decision / order within 7 days of filing Appeal.	
Cross Memorandum	Online	To be filed electronically in FORM GST APL-06 under Section 112(5).	Not applicable (Cross objections are relevant only to the taxpayer/respondent in the appeal).
	Manual	A memorandum of cross-objections u/s 112(5), if any, shall be filed manually in FORM GST APL-06 (Special or general order by Registrar)	
Acknowledgement	Online	Final Acknowledgement: Issued in FORM GST APL-02 after defect removal. - If order is on portal: Filing date = Date of provisional acknowledgement. - If not on portal: Self-certified copy must be uploaded within 7 days. - If submitted late: Filing date = Date of submission of the order.	

Brief Process:

Interlocutory Applications commonly filed (Rule 29)

Nature of application	Purpose
Stay application	Seeking protection against recovery proceedings during pendency of appeal
Direction application	Seeking procedural or specific directions from GSTAT in pending proceedings
Rectification application	Correction of apparent error in order passed by GSTAT
Condonation of delay application	Seeking condonation of delay in filing appeal / application
Early hearing application	Seeking expedite or priority hearing of appeal
Exemption application	Seeking exemption from filing certified copy / copy of impugned order
Extension of time application	Seeking extension of time for compliance & filing documents
Additional evidence application	Seeking permission to place additional documents / records on record
Restoration application	Seeking restoration of appeal dismissed for default / non-prosecution

Hearing stage preparation

Once appeal is listed and hearing granted, the appellant must be ready with below mentioned documents:

- Prepare concise written summary of the Case
- Compile and Prepare summary of Case Law which is required to be presented before authority
- Maintain tax reconciliation and demand working which can be presented when asked for
- Prepare chart of events which help authority to understand clear facts of the case and chronology of events
- Maintain a complete digital compilation of documents during hearing.

Appeal filing matrix under GSTAT

Scenario	Position under GSTAT	Number of appeals required
Single SCN → Single OIO → Single OIA	One dispute and one original order	Single appeal
Multiple SCNs covered in single OIO → Single OIA	Common adjudication through one OIO	Single appeal
Multiple OIOs covered in one common OIA	Rule 18(3)(a) applies	Separate appeal for each OIO
Single OIO involving multiple persons → Common OIA	Rule 18(3)(b) applies	Separate appeal by each aggrieved person
Separate OIAs for different periods / persons	Separate appellate orders	Separate appeal for each OIA
Single OIA arising from one OIO with multiple issues	Common appellate order	Single appeal
Department appeal against one OIA	Appeal against single appellate order	Single appeal
Cross-objection by respondent	Filed in existing appeal proceedings	No separate appeal required

Important practical guidance

Situation	Suggested professional approach
Multiple years involved	Verify whether separate appeals are required
Large demand matters	Prepare issue-wise paper-books
Common legal issue	Highlight settled precedents upfront
Procedural violation	Raise natural justice grounds specifically
Mixed questions of law and fact	Separate factual and legal grounds
Recovery proceedings initiated	Highlight statutory stay provisions

GSTAT proceedings are generally decided based on records already produced before the adjudicating authority or First Appellate Authority. Accordingly, parties are ordinarily not permitted to produce fresh oral or documentary evidence before GSTAT. However, under Rule 45, GSTAT may permit additional evidence, affidavits or witness examination where such material is necessary for proper adjudication or where adequate opportunity was not granted by lower authorities.

Rule 45 – Additional evidence before GSTAT

Particulars	Position under GSTAT Rules
General rule	Additional evidence is ordinarily not permitted before GSTAT if such material was not produced before lower authorities.
Basis of appeal	Appeals are generally decided on records before lower authorities
When additional evidence may be allowed (Grounds of Admission)	- the evidence is necessary for deciding the appeal; - examination of witness is necessary for adjudication of dispute; - filing of affidavit is required for deciding factual or legal issues - sufficient cause prevented the party from producing evidence before lower authority; - evidence relates to points specifically raised in proceedings but opportunity was denied; - evidence relates even to points not specifically identified earlier but necessary for proper adjudication; - adjudicating authority or appellate authority or revisional authority decided the case without granting sufficient opportunity to adduce evidence.
Nature of evidence allowed	Additional documents, affidavits, oral evidence, witness examination
Power of GSTAT	GSTAT may record evidence itself or through another authority
Suo motu powers	GSTAT may call for documents or summon the witnesses

Rule 46 – Evidence through affidavit

Particulars	Provision
Affidavit evidence	GSTAT may direct parties to file affidavit evidence
Cross-examination	May be permitted in interest of natural justice
Who may be cross-examined	Deponent of affidavit
Mode	Physical or video conferencing / ICT facilities

With operationalisation of GSTAT filing and procedural implementation, several emerging practical positions and interpretational issues are being witnessed at the initial stage of appellate practice. Although the CGST Act, GSTAT Procedure Rules, 2025 and GSTAT Portal prescribe the broad procedural framework, variations continue to exist in filing practices, documentation standards and Registry-level interpretations across different jurisdictions. Below mentioned are some of the examples of issues faced by the professionals:

Issue Area	Practical concern presently observed
Undertaking Checkbox	Where appellant has filed the writ petition before High Court and has received remand orders for fresh adjudication, in such cases how to proceed
Respondent details	Whether only auto-populated respondent is sufficient or jurisdictional Commissioner is also required to be separately added under Rule 33
Auto fetch issue	Portal fetches date of communication based on APL-04 which may not reflect actual receipt date and as it is non editable – leading to incorrect limitation period
Excessive Dropdown	Category of case has long list of drop down to select from which makes it confusing.
Affidavit requirement	Portal does not permit further filing unless affidavit is uploaded, even where no affidavit is legally required
Self-certification of annexures	Divergent practices regarding certification of every page vis-à-vis first and last page of compilation
Grounds of appeal on GSTAT Portal	Whether concise issue-wise headings are sufficient or all legal grounds should be separately incorporated and how to accommodate grounds in 2000 words restriction
Place of supply disputes	Divergent interpretation regarding filing before Principal Bench or State Bench in mixed jurisdiction disputes
Indexed compilations	Variations exist regarding preparation of consolidated indexed annexures and document pagination standards
Translation requirements	Practical difficulty regarding translated copies and certification of regional language documents
Vakalatnama / MOA (<i>Letter of Authorisation</i>)	Practice differs regarding uploading only GSTAT Form-04 or additionally attaching Vakalatnama (MOA - Memorandum of Appearance)
Payment Reflection Gap	Even after making payment of Court Fees online – it takes some hours to reflect successful status of payment
Questionnaire	Unnecessary and repetitive questions create confusion and ambiguity
Filing defects	Registry objections presently vary due to evolving filing practices and absence of settled uniform standards
Hybrid filing approach	Certain filings are portal-based whereas some procedural compliances continue to be expected physically

In absence of uniform procedural clarity, professionals are presently adopting practices based on statutory interpretation, evolving portal requirements and practical experience.

Practical approach for professionals

- Keep filing documentation comprehensive - Helps avoid Registry defects
- Verify pre-deposit computation carefully - Frequent area of filing errors
- Maintain properly indexed annexures - Useful during scrutiny and hearing
- Keep MOA / authorisation documents ready - Avoids procedural objections
- Preserve upload acknowledgements and proofs - Important for defect response

GSTAT is designed to function as a formal judicial institution with courtroom discipline broadly aligned with High Court and specialised tribunal practices. Apart from statutory procedures, professional conduct, presentation style, courtroom etiquette and document management are expected to play a significant role in effective litigation before the Tribunal.

COURT TIMING & HEARING STRUCTURE

Particulars	Practical framework
Sitting hours of GSTAT	Ordinary sitting hours are 10:30 a.m. to 1:30 p.m. and 2:30 p.m. to 4:30 p.m. [Subject to alteration by the President]
Working hours of the Registry	From 9:30 AM to 6:00 PM on all Working Days
Cause list publication	Next working day's cause list, detailed as per GSTAT CDR-01, on the Tribunal's notice board and the GSTAT Portal before working hours conclude each day.
Calling of matters	Cases are called serially as per the cause list
Open court system (Rule 48)	Proceedings shall be open to the public; provided, at any stage of a case, to deny access to or remove the general public or any specific individual from its premises.

Professional Dress Code (Rule 122)

Category	Prescribed dress code
Authorised representative (having prescribed professional dress)	Professional dress prescribed under respective professional rules
Male authorised representative (where no prescribed dress exists)	Close-collared black coat or open-collared black coat with white shirt and black tie
Female authorised representative (where no prescribed dress exists)	Black coat over white saree or any other white dress
Summer relaxation (15 April to 31 August)	Wearing of black coat may be dispensed with while appearing before GSTAT

The right to appear, act and plead before the Goods and Services Tax Appellate Tribunal (“GSTAT”) is not governed by informal practice or administrative convenience, but by the statutory framework prescribed under Section 116 of the CGST Act, 2017 read with Rules 72 to 75 of the GSTAT (Procedure) Rules, 2025. The Tribunal recognises only specified categories of authorised representatives and mandates compliance with prescribed procedural and professional requirements for representation before the Bench.

Unlike proceedings before lower adjudicating or appellate authorities, representation before GSTAT carries the discipline and procedural severity of a judicial forum. Filing of proper authorisation, eligibility of representative, substitution procedures, conduct obligations and accountability towards the Tribunal become critical aspects of appellate practice. Accordingly, understanding the legal framework governing authorised representation assumes significant importance for effective conduct of GST litigation before GSTAT.

Section 116: Appearance by authorised representative

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

Rule 72: Appearance of authorised representative

Rule 73: Consent for engaging or change of authorised representative

Rule 74: Restrictions on appearance

Rule 75: Restriction on party's right to be heard

Rule 76: Empanelment of special authorised representatives by the Appellate Tribunal

Rule 77: Professional dress for the authorised representatives

Rule 122: Dress for the parties

Section 116(2): Appearance by authorised representative

Clause	Category of Person	Conditions / Restrictions
116(2)(a)	Relative of the taxpayer	No restriction — any relative may appear
116(2)(a)	A regular employee of the taxpayer	Must be employed on a regular basis; not a contractual consultant
116(2)(b)	An Advocate	Entitled to practice in any court in India and has not been debarred from practicing before any court in India
116(2)(c)	Chartered Accountant (CA)	Must hold a valid certificate of practice and who has not debarred from practice
116(2)(c)	Cost Accountant (CMA)	Must hold a valid certificate of practice and who has not debarred from practice
116(2)(c)	Company Secretary (CS)	Must hold a valid certificate of practice and who has not debarred from practice
116(2)(d)	A retired officer of commercial tax department of any state Govt/UT/of board	who held a post not below Group-B Gazetted officer for more than 2 years not entitled to appear for a period of one year from the date of his retirement/resignation
116(2)(e)	Any person authorised to act as a GSTP	No conditions or restrictions
116(2)(e)	Any other person — as notified	Person who fulfils conditions as may be prescribed by the Government by notification

Section 116(3): Who cannot appear as an Authorised Representative

- Person dismissed or removed from Government service
- Person convicted of an offence connected with any proceedings under this Act or any of the Acts passed by State Legislature dealing with the imposition of tax on sale of goods or services or both
- Person guilty of misconduct by prescribed authority
- Adjudged as an insolvent for the period during which the insolvency continues

Procedural Requirements — GSTAT (Procedure) Rules 2025

Rule	Subject	Key Provision
72	Appearance of authorised representative	No legal practitioner or authorised representative can appear, act, or plead before the Appellate Tribunal unless a duly executed Vakalatnama, Memorandum of Appearance, or Letter of Authorisation (containing details prescribed in GSTAT FORM-04) is filed before the Tribunal.
73	Consent for engaging or change of authorised representative	Where a legal practitioner or authorised representative is already on record, another representative may file appearance only: (i) with written consent of the existing representative; or (ii) with permission of the Tribunal after revocation of the earlier authorisation upon an application served on the existing representative. Exception: Such consent is not required for applications filed under section 112(3) of the Act.
74	Restrictions on appearance	A legal practitioner or authorised representative who has previously advised, drafted pleadings, or acted for a party in a matter shall not appear for another person whose interest is adverse to that former client in the same or connected matter, except with prior permission of the Tribunal.
75	Restriction on party's right to be heard	Where a party has engaged a legal practitioner or authorised representative, the Tribunal may restrict the party from independently making submissions before it.
76	Empanelment of special authorised representatives by Tribunal	GSTAT may prepare a panel of authorised representatives, valuers, or other experts to assist in proceedings before it. The Tribunal may call upon such persons for assistance whenever required. Remuneration, allowances and compensation shall be specified in consultation with the Tribunal.
77	Professional dress	Authorised representatives appearing before the GSTAT shall wear the professional dress prescribed under their respective Code of Conduct.

Relevant rules related to Authorised representatives

Rule	Details
20(3)	Appeal, application or cross-objection may be signed and verified by the authorised representative, who may also certify documents as true copies.
22	At the foot of every appeal or pleading with relevant documents, the name and signature of the authorised representative shall appear.
23	Translated English copies may be certified as true translated copies by the authorised representative engaged on behalf of the parties.
28	Where an appeal is instituted by or on behalf of a party, the person signing or verifying it must produce a true copy of the authorisation letter for Registrar's verification.
36	Respondent may file reply and documents either in person or through an authorised representative.
40(3)	Notice or process may be served on the authorised representative, and such service shall be deemed proper service.
56	Parties, authorised representatives or legal practitioners shall furnish list/copies of required law journals, reports, statutes and citations before proceedings commence.
67	Applicant to any case or their authorised representative may inspect case records by written application in GSTAT FORM-03 and payment of prescribed fee.
122	Every authorised representative, other than a relative or regular employee of a party, shall appear in professional dress, if any, or prescribed black-and-white dress; black coat may be dispensed with during 15 April to 31 August.

A chartered accountant has a complete statutory right to appear, plead, and act before GSTAT — identical to the right of an advocate. No separate enrolment with GSTAT is required. Section 116(2)(c) is the foundation of this right, and it is unconditional.

Section 116. Appearance by authorised representative.-

(1) Any person who is entitled or required to appear before an officer appointed under this Act, or the Appellate Authority or the Appellate Tribunal in connection with any proceedings under this Act, may, otherwise than when required under this Act to appear personally for examination on oath or affirmation, subject to the other provisions of this section, appear by an authorised representative.

(2) For the purposes of this Act, the expression "authorised representative" shall mean a person authorised by the person referred to in sub-section (1) to appear on his behalf, being- (c) any chartered accountant, a cost accountant or a company secretary, who holds a certificate of practice and who has not been debarred from practice; or

Rule 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.

WHAT A "C.A." CAN DO BEFORE GSTAT

- File APL-05 (appeal) and APL-06 (stay / applications) on behalf of the taxpayer
- Appear at all hearings — admission, stay, final hearing, miscellaneous
- Make oral submissions before the Bench
- File written submissions, synopsis, and paper book
- Hand up documents and case law during hearing
- Take any procedural step that the taxpayer could take
- Interact with the Registry on all administrative matters

THE AUTHORITY LETTER — WHAT IT NEEDS

- On the taxpayer's letterhead — must be a formal written document, not an informal note
- Name and ICAI membership number of the CA being authorised
- GSTIN, legal name, and address of the taxpayer
- GSTAT case reference number (if assigned) and nature of proceedings
- Scope of authority — "to appear, plead, and act on behalf of the taxpayer in the above proceedings"
- Signed by an authorised signatory as per the GST registration — director / partner / proprietor
- For companies — accompanied by a board resolution authorising the signatory

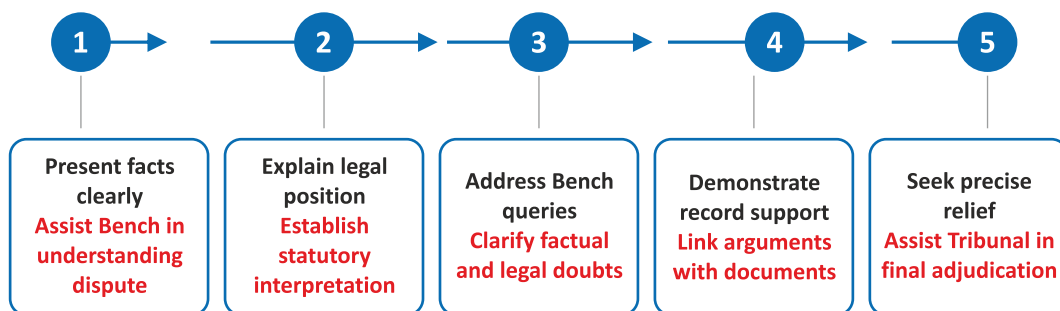
RESTRICTION ON APPEARANCE

Situation	Position under GSTAT Rules
Continue representing same client	Permitted
Appear for opposite party in same matter	Not permitted
Appear for opposite party in connected / related matter	Not permitted
Appear for opposite party with prior permission of GSTAT	Permitted only with approval of GSTAT

Effective oral advocacy before the Goods and Services Tax Appellate Tribunal ("GSTAT") is a blend of meticulous factual mastery, structured legal reasoning, and disciplined courtroom presentation. As the final fact-finding authority under the GST architecture, the GSTAT demands a higher standard of oral presentation than lower administrative appellate authorities.

For Chartered Accountants, Advocates, and Authorised Representatives, successful advocacy requires transforming complex tax disputes into clear, logical narratives that the Bench can easily comprehend and rule upon.

Core Objective Of Oral Advocacy



Effective oral presentation

A disorganized presentation frustrates the Bench and dilutes the strength of a strong case. Representatives should adopt a standardized opening and structural flow:

A. The "Opening Statement" (The 2-Minute Rule)

Never begin by reading the grounds of appeal. Start with a crisp, high-level summary that gives the Bench an immediate roadmap:

1. Nature of the Appeal: State who the appellant is and what order is being challenged (*e.g.*, "This is an appeal filed by the taxpayer against the order-in-appeal sustaining a demand of Input Tax Credit under Section 74...").
2. The Core Issue: State the exact point of contention (*e.g.*, "The limited controversy involves whether the taxpayer can be denied ITC solely based on a mismatch between GSTR-2A and GSTR-3B for the FY 2017-18...").
3. The Quantum: State the financial stakes clearly (Tax, Interest, and Penalty involved).

B. The Factual Chronology (The "Dates & Events" Chart)

GSTAT is the final fact-finding authority; if a fact is missed here, it cannot easily be introduced before the High Court.

- Walk the Bench chronologically through the vital events: Date of invoice, date of filing returns, date of SCN, date of the impugned order.
- Refer the Bench directly to page numbers in your Synopses or Paper Book. Never say "it is in the file"- say "Kindly turn to Page 42 of the Paper Book, Paragraph 4."

C. Framing the Legal Issues

Group your grounds of appeal into 2 or 3 distinct legal questions. For example:

- Issue 1 (Jurisdictional): Whether the SCN is barred by limitation under Section 73(10).
- Issue 2 (Merits): Whether the reversal of ITC is justified when the supplier has subsequently paid the tax.

D. The Concluding Prayer

Conclude by stating exactly what relief is being sought—whether it is the absolute annulment of the demand, a reduction in the penalty, or a limited remand for factual verification.

Advanced courtroom strategy

Strategy	Actionable Execution for the Practitioner
The Power of the Synopsis	Always hand over a 2-page written synopsis and a Dates & Events chart to the Bench at the start. Members often rely on this to understand your case faster than navigating a 500 page paper book.
Leading with Your Strongest Point	Do not save your best argument for last. If the proceeding is patently time-barred or lacks jurisdiction, open with it. If you win on jurisdiction, the merits become academic.
Handling Precedents Judiciously	Do not dump dozens of case laws on the Bench. Select 2 or 3 landmark judgments (preferably from the Supreme Court, jurisdictional High Court, or GSTAT Principal Bench). Read only the core ratio decidendi, not the entire judgment.
Confronting Weaknesses Head-On	If your client missed a filing deadline or failed to reply to an SCN due to a genuine hardship, admit it upfront and explain the mitigating circumstances, rather than waiting for the Departmental Representative (DR) to expose it.

Cross-objection is an important statutory remedy available to the respondent before the Goods and Services Tax Appellate Tribunal ("GSTAT"). It enables the respondent to challenge adverse portions of the impugned order even where no separate appeal has been filed. In practice, cross-objection becomes significant where the order is partly favourable and partly adverse either to the taxpayer or the department.

Section 112(5) of the CGST Act, 2017 permits filing of memorandum of cross-objections within 45 days from receipt of notice of appeal. Such cross-objection is treated substantially as an appeal for disposal purposes and may also be condoned for further period upon showing sufficient cause.

Similarly, where the taxpayer files an appeal before GSTAT against confirmation of demand, the department may file cross-objections against any part of the appellate order which has granted relief to the taxpayer.

A respondent should not assume that filing a detailed reply will automatically protect its right to challenge the adverse portions of the order. Where independent relief is required, cross-objection should be filed.

Provision	Relevance
Section 112(5) of CGST Act, 2017	Right to file cross-objection before GSTAT
Rule 110(2) of CGST Rules, 2017	Cross-objection to be filed electronically in FORM GST APL-06
GSTAT Procedure Rules, 2025	Signing, verification, pagination and procedural requirements

Appeal filed by Taxpayer ↓ then Notice will be issued to Department ↓ Department may file Cross-Objection against relief granted to the taxpayer	Appeal filed by Department ↓ then Notice will be issued to Taxpayer ↓ Taxpayer may file Cross-Objection against adverse findings/demand
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Practical Checklist before Filing Cross-Objection

Checkpoint	Remarks
Has notice of appeal been received?	Note exact date of receipt
Is any part of order adverse to respondent?	Identify demand, finding, penalty, refund rejection or legal conclusion
Is mere reply sufficient?	If relief is required, file cross-objection
Is the limitation period of 45 days available?	If delayed, prepare condonation application
Is FORM GST APL-06 complete?	Verify appeal number, order details, amount table and grounds
Are documents indexed and paginated?	Follow GSTAT procedural discipline
Are grounds concise and numbered?	Avoid vague or repetitive grounds
Is additional evidence involved?	File separate application under Rule 112
Is authorisation properly executed?	Ensure signature and verification compliance
Are portal acknowledgements preserved?	Maintain filing proof and screenshots

Difference between Reply and Cross-Objection

Particulars	Reply to Appeal	Relevance
Nature	Defensive submission	Statutory counter-challenge
Purpose	To oppose grounds raised by appellant	To challenge adverse portions of the same order
Relief claimed	Generally seeks dismissal of appeal	Can seek modification, deletion, reduction or setting aside of adverse findings/demand
Form	As per GSTAT procedural directions	FORM GST APL-06
Limitation	As directed by Tribunal / procedure rules	45 days from receipt of notice of appeal
Legal effect	Does not enlarge scope of dispute	Treated as appeal for disposal purpose

The GSTAT Procedure Rules, 2025 lay down a structured framework for the conduct of hearings, listing of matters, adjournments, filing of replies, production of evidence and pronouncement of orders before the Tribunal. The Rules also recognise electronic filing, hybrid hearings and video conferencing mechanisms through the GSTAT Portal.

Pre-condition for Hearing (Rule 23(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.
Hearing of appeal	- On the date fixed for hearing or adjourned hearing, the appellant shall be heard first in support of the appeal. - GSTAT may thereafter hear the respondent in relation to the appeal, if necessary. - The appellant shall have the right to file a rejoinder / reply to the respondent's submissions.
Action on appeal for appellant's default	If the appellant fails to appear on the hearing date, GSTAT may: - dismiss the appeal for default; or - decide the appeal on merits. Where an appeal is dismissed for non-appearance, the appellant may file a restoration application showing sufficient cause for such absence. GSTAT may set aside the dismissal order and restore the appeal upon being satisfied with the explanation.
Hearing of appeal Ex Parte	Where the appellant appears but the respondent fails to appear on the hearing date, GSTAT may proceed to hear and decide the appeal ex parte.
Continuance of proceedings after death, insolvency or winding up	Appeal proceedings shall not automatically continue in cases where: - appellant or respondent dies; - party is adjudicated insolvent; or - company goes into winding up. Application for continuance must be filed by: - legal representative; - successor-in-interest; - liquidator; - receiver; or - executor, as applicable. Such application should ordinarily be filed within 60 days from the occurrence of event. GSTAT may condone the delay and permit continuation where sufficient cause for delay is established.
Adjournment of appeal (Rule 47)	The Appellate Tribunal may, on such terms as it deem fit and at any stage of the proceedings, adjourn the hearing of the appeal.
Mode of hearing (Rule 115(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,

In appropriate cases involving urgent business hardship, coercive recovery, bank attachment, cancellation of registration or substantial procedural prejudice, parties may seek early listing or urgent hearing before GSTAT. Though GST law does not provide a separate substantive provision specifically governing urgent hearing applications, GSTAT possesses procedural powers to regulate its own proceedings and grant urgent listing in deserving matters.

STATUTORY AND PROCEDURAL BASIS

Provision	Relevance
Section 111(1), CGST Act, 2017	GSTAT empowered to regulate its own procedure
Rule 29, GSTAT Procedure Rules, 2025	Interlocutory applications including early hearing applications
Principles of natural justice	Fair opportunity and effective remedy
Inherent procedural powers of GSTAT	Granting urgent listing in appropriate cases

Rule 29 specifically recognises interlocutory applications for “early hearing” and requires compliance with prescribed procedural requirements together with supporting affidavit wherever necessary.

SITUATIONS WHERE EARLY HEARING MAY BE SOUGHT

- Coercive recovery proceedings initiated
- Bank account attachment/freeze
- GST registration cancellation
- Blocking of ITC/Electronic Credit Ledger
- Perishable goods or time-sensitive contracts
- Repeated summons/seizure actions
- Matter covered by settled precedent

JUDICIAL APPROACH IN URGENT MATTERS

Taxpayer	Citation	Court	Matter	Ruling
Umesh	[2024] 76 TAXLOK.COM 078	Delhi High Court	Early hearing in GST registration cancellation and suspension matter	Early hearing application allowed and petition taken up immediately; Court directed restoration of GST registration as physical verification report was unsupported by evidence.
Aimlay Private Limited	[2024] 74 TAXLOK.COM 419	Delhi High Court	Early hearing in seizure and bank attachment dispute	Early hearing application allowed; Court directed sharing of seized data/documents and examined legality of continued retention of assets under Section 67.
S.Z. Trading and Impex Pvt. Ltd.	[2024] 74 TAXLOK.COM 340	Delhi High Court	Early hearing in provisional bank attachment dispute	Early hearing application allowed; Court held that attachment under Section 83 ceases after one year and directed bank not to restrict account operations.

GSTAT is designed as a structured, document-driven and digitally managed appellate forum where procedural discipline, proper paper-book preparation and concise advocacy play a significant role in effective litigation. The Tribunal broadly follows the functioning pattern of established appellate forums such as CESTAT and ITAT, while operating under the GST Appellate Tribunal (Procedure) Rules, 2025.

Filing to final order - procedural journey before GSTAT

A GSTAT matter generally progresses through multiple procedural stages beginning from filing of Form GST APL-05, followed by Registry scrutiny, admission hearing, stay proceedings, final hearing and communication of order. The Registry verifies limitation, pre-deposit compliance, annexures and procedural defects before registration of appeal. Defective filings may be returned for rectification within prescribed timelines.

Once admitted, the matter enters the regular cause list. Stay applications are generally prioritised, while final hearings are listed after completion of pleadings and written submissions. Hearings usually proceed in sequence - appellant arguments, departmental response and appellant rejoinder. The Bench may pronounce oral orders or reserve judgment for later pronouncement.

Cause list, mentioning & hearing practice

The daily cause list functions as the operational schedule of the Bench and categorises matters such as admission, stay, miscellaneous applications, final hearing and pronouncement of orders. Urgent matters may be "mentioned" before commencement of the regular board for seeking priority listing or urgent interim relief. Mentioning practice is expected to remain brief, focused and urgency-specific.

At the admission stage, the Bench generally examines threshold issues including limitation, pre-deposit compliance, maintainability and jurisdiction. Practitioners are expected to appear with complete documentation including proof of filing, challans, communication date of order and concise case summary.

Courtroom conduct & documentation standards

GSTAT is expected to maintain formal courtroom discipline similar to other judicial tribunals. Proper indexing, pagination, tagged annexures, searchable PDFs and concise written submissions are likely to become standard litigation practice. Every document referred during hearing is expected to form part of the indexed paper-book with proper page references. Separate compilations for pleadings, evidence and case laws are professionally preferred.

Written submissions and synopses play an important role in GSTAT proceedings. Practitioners are generally expected to prepare issue-wise written arguments supported by relevant statutory provisions and directly applicable judicial precedents. Concise drafting, chronological facts and focused legal propositions are preferred over lengthy narrative pleadings.

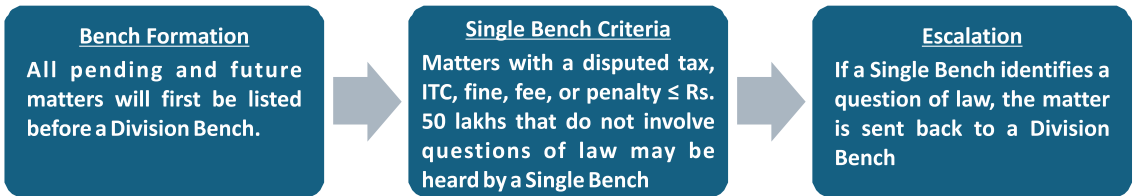
Adjournments, ex-parte proceedings & post-order process

Adjournments are expected to be limited and granted only upon sufficient cause. Repeated adjournments may attract costs. Non-appearance without proper application may result in ex-parte proceedings or dismissal of the appeal. Restoration applications may be filed upon showing sufficient cause for absence.

After the pronouncement, certified copies of orders are communicated to the parties and jurisdictional authorities. The date of communication assumes significance for the computation of limitation for further appeal before the High Court under Section 117 of the CGST Act. Rectification applications under Section 113(3) may be filed for apparent errors within the prescribed limitation period.

Creation of Benches (OFFICE ORDER No. 3/GSTAT/PB/2026)

The President of the GSTAT issued Order May 14, 2026, regarding the constitution and functioning of various benches across India.



Matter are divided in three different categories which are as under:

Category 1: Issues such as misclassification, incorrect determination of time/value of supply, and Input Tax Credit disputes

Category 2: Registration-related orders (cancellation, suspension, revocation), assessment orders, and refund disputes.

Category 3: Seizures, confiscations, penalties, and residual matters not covered by Categories I or II.

Important practical observations

Situation	Recommended Approach
Mixed disputes involving place of supply and ITC	Filing before Principal Bench (New Delhi)
Multiple orders across States	Verify possibility of transfer
Common legal issue before multiple benches	Consider President transfer mechanism
Multiple OIOs under common OIA	Separate appeals are legally mandatory
Unclear jurisdictional mapping	Seek professional opinion before filing

Consequences of filing before wrong bench

- Bench may transfer the case to correct jurisdiction – Risk of delayed hearing
- Fresh filing requirement - Additional procedural burden
- Limitation complication - Risk of delayed filing
- Additional litigation cost - Fresh appearance and filing expenses
- Transfer proceedings - Delay in adjudication
- Transfer to correct bench - Significant delay; possible loss of deemed stay protection

Practical Tips:

If any doubt exists as to which bench — file before the Principal Bench. It is always preferable to be redirected to a State Bench from the Principal Bench than to have a State Bench filing returned for want of jurisdiction.

Rule 38. Preparation and publication of daily cause list

Under the GSTAT framework, the Registry is responsible for preparation, publication and circulation of the daily cause list. Matters are generally listed according to the stage of proceedings such as admission, stay application, miscellaneous application, final hearing or pronouncement of order.

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: –**

Order of listing of cases in the daily cause list

- (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

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

**Title of the daily cause.
list shall consist of:**

- Appeal number
- Day, date and time of the sitting Bench
- Hall number
- Coram indicating the names of the Judicial members and Technical Members constituting the Bench

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.

Rule 39 - Fresh cause list & Non-sitting of Bench

**Tribunal does not function due to holiday
or any unforeseen reason**

- Fresh cause list is prepared

**Particular bench is cancelled for
the reason of inability**

- Registrar shall adjourn the cases
to a convenient date

Rule 40 - Service of notices & communication: *Notices and communications issued by GSTAT may be served through any mode prescribed under Section 169 of the CGST Act, including service through GSTAT Portal. GSTAT may permit substituted or alternative mode of service where ordinary service is impractical considering number of parties or other circumstances. Service upon authorised representative or authorised person shall be deemed to be valid and proper service under the GSTAT Procedure Rules, 2025.*

Rule 12 - Listing of Urgent matters: *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*

Filing before the correct bench is a fundamental jurisdictional requirement. An appeal filed before the wrong bench - whether a wrong State Bench or a State Bench when the matter belongs to the Principal Bench - is a jurisdictional error. GSTAT may return the filing, refuse to register it, or transfer it, causing significant delay and potential limitation issues.

Under the GSTAT framework, jurisdiction is determined based on both:

- Nature of dispute, and
- Territorial jurisdiction of the First Appellate Authority whose order is challenged.

Section 109 of the CGST Act creates a two-tier Bench structure comprising:

1. Principal Bench at New Delhi, and
2. State Benches across States and Union Territories.

Jurisdiction of matters:

Principal Bench Jurisdiction	State Bench Jurisdiction
• Place of Supply disputes • Anti-profiteering • Identical questions of law across multiple State Benches • OIDAR services - non-taxable territory / Actionable claims • Input Service Distributor (ISD) - Section 20 <i>If any issue in the dispute falls within the above five categories — even as a subsidiary issue — the matter goes to the Principal Bench.</i> <i>All other matters are generally heard by respective State Benches.</i>	• E-way bill detention and penalty matters under Section 129 • Registration cancellation, suspension or revocation disputes • Input Tax Credit (“ITC”) blockage, denial or reversal • Fake invoice allegations and ITC fraud proceedings • GSTR-2A / GSTR-2B mismatch and reconciliation disputes • Classification of goods or services • Refund claims, refund rejection and delayed refund disputes • Exemption notification interpretation • Time limitation disputes for issuance of SCN or order • Valuation disputes • Transitional issues • All other matters not covered under principal Bench Jurisdiction

3-step professional checklist for determining GSTAT jurisdiction

Step	Verification Area	Practical Purpose
Step 1	Identify nature of dispute	Determines Principal Bench vs State Bench
Step 2	If the dispute does not fall under Principal Bench jurisdiction, then examine: 1. Location of First Appellate Authority 2. Jurisdiction notified for the concerned State Bench	Determines territorial State Bench
Step 3	Verify whether matter involves question of law and also quantify the amount involved	Determines Single Member vs Division Bench

GSTAT Principal Bench Order dtd 08-04-26 | Monaobendra Ghoshal vs Add. Comm. of CGST Delhi North

GSTAT Principal Bench held that mere incorrect selection in APL-05 stating that the matter falls under exclusive Principal Bench jurisdiction would not justify dismissal of appeal where the dispute actually pertains to State Bench jurisdiction. The Tribunal directed seamless online transfer of the appeal to Delhi State Bench and observed that procedural or technical defects should not obstruct the administration of justice.

Filing of an appeal before GSTAT does not attain finality merely upon uploading FORM GST APL-05 on the GSTAT Portal. After e-filing, the appeal undergoes Registry scrutiny to verify compliance with statutory requirements, procedural rules and documentation standards. Where defects are noticed in the filing, authorisation, annexures, pre-deposit compliance or uploaded records, the appeal may be returned for defect rectification or re-filing. Rule 110 of the CGST Rules, 2017 further provides that an appeal is treated as filed only upon issuance of final acknowledgement in Part B of FORM GST APL-02A containing the appeal number.

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.*

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*

GSTAT Office Order dated 20.01.2026 and Instructions dated 14.05.2026

The GSTAT administration has issued procedural guidance directing that “the Registry of each bench shall keep a lenient view during scrutiny of the appeal documents and raise defects of substance only rather than for defect of form i.e. the defects not affecting the merits of the case shall not be raised”. Accordingly, the Registry has been instructed to avoid raising objections for mere procedural or formatting irregularities not affecting the merits of the matter, and this relaxation has presently been extended till 31.12.2026.

Time Limits and Consequences

Particular	Requirement / Consequence
Initial defect compliance	Defective appeal/document returned for compliance must be cured within 7 working days from the date of return.
Extension by Registrar	The Registrar may grant reasonable time or extend time for compliance, but not beyond 30 days from the date of filing of documents.
Failure to remove defect	Registrar may record reasons and decline to register the appeal/document.
If the Registrar is not satisfied	The matter may be listed before the Bench along with defects; The Bench may either accept registration or reject the appeal.

Remand is an important appellate power available to the Goods and Services Tax Appellate Tribunal ("GSTAT") whereby the matter shall be referred back to the adjudicating authority, Appellate Authority or Revisional Authority for fresh adjudication or reconsideration. However, remand should not be treated as a routine or automatic consequence in every appeal. In several cases, remand may unnecessarily prolong litigation, increase interest exposure and continue uncertainty for the taxpayer.

Accordingly, understanding when remand should be sought, when it should be opposed and how relief should be carefully framed before GSTAT assumes significant importance in appellate strategy and litigation management.

Statutory framework governing remand

Provision	Relevance
Section 113(1), CGST Act, 2017	GSTAT may confirm, modify or annul the impugned order, or refer the case back to the Appellate Authority, Revisional Authority or original adjudicating authority with directions for fresh adjudication or decision after taking additional evidence, if necessary.
Rule 112, CGST Rules, 2017	Additional evidence before GSTAT is permitted only in specified circumstance such as refusal to admit evidence, inability to produce evidence due to sufficient cause, or lack of sufficient opportunity before lower authority.
Rule 113, CGST Rules, 2017	GSTAT's order is to be followed by summary in FORM GST APL-04A clearly indicating the final amount of demand confirmed by the Tribunal.
Important distinction	Unlike GSTAT, the first Appellate Authority under Section 107(11) can confirm, modify or annul the order but cannot remand the matter back to the adjudicating authority.

When Remand should be sought	When Remand should not be sought
Documents/evidence not considered Violation of natural justice Non-speaking order Quantification error Verification of ITC/reconciliation required Refund computation requires verification Matter decided without considering submissions	Pure question of law All relevant records already available Time-barred proceedings Demand contrary to settled law Remand would unnecessarily prolong litigation Jurisdictional defect in proceedings

Prayer for remand before GSTAT should be used as a strategic remedy, not as a default prayer. Where the dispute is legal or the record is complete, final adjudication should be requested. Where factual verification, additional evidence or natural justice defects exist, remand should be sought with precise directions, limited scope and safeguards against fresh expansion of the dispute.

Practical guidance for professionals

- Avoid seeking open-ended remand.
- Prefer limited remand with specific directions.
- If opposing remand, establish that facts are already on record.
- In natural justice cases, specifically seek RUDs, PH and speaking order.
- While filing additional evidence, justify Rule 112 applicability.
- Request that remand authority should not travel beyond GSTAT directions.

Section 111 of the CGST Act, 2017 forms the procedural foundation governing proceedings before the Goods and Services Tax Appellate Tribunal ("GSTAT"). The provision grants procedural flexibility to the Tribunal while simultaneously conferring important powers ordinarily exercised by a civil court under the Code of Civil Procedure, 1908.

Unlike conventional courts, GSTAT is not strictly bound by technical procedural requirements under the CPC. However, the Tribunal remains guided by principles of natural justice, judicial discipline and statutory safeguards under the GST law. Section 111 therefore creates a balance between procedural flexibility and judicial authority.

The provision also recognises GSTAT as a judicial forum whose proceedings carry the character and sanctity of court proceedings.

Provision	Legal effect
Section 111(1)	GSTAT not bound by strict CPC procedure
	Tribunal guided by principles of natural justice
	GSTAT empowered to regulate its own procedure
Section 111(2)	Civil court powers vested in GSTAT
Section 111(3)	Orders enforceable like civil court decrees
Section 111(4)	Proceedings treated as judicial proceedings

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.

The GSTAT (Procedure) Rules, 2025 (Rules 1 to 124) is the complete procedural code governing every aspect of GSTAT proceedings — from filing to hearing, from dress code to post-order rectification. The following is a structured reference to the most important rules for practitioners.

Rule	Key Holding
Rule 36	<u>Filing of reply and other documents by the respondents.</u> (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.
Rule 37	<u>Filing of rejoinder.</u> 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.
Rule 43	<u>Hearing of appeals ex parte.</u> 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.
Rule 50	<u>Appeal referred to larger Bench.</u> 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.
Rule 57	<u>Calling of cases in court.</u> Subject to the orders of the Bench, the Court officer shall call the cases listed in the cause list in the serial order.
Rule 67	<u>Inspection of the records.</u> 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.
Rule 80	<u>Persons authorised to attest.</u> Affidavits shall be sworn or affirmed before an advocate or notary, who shall affix his official seal.

GSTAT Procedure Rules 2025

Term	Definition
Act	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;
Adjudicating authority	Adjudicating authority means the adjudicating authority as defined under sub-section (4) of section 2 of the said Act;
Authorised representative	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;
Certified copy	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;
Interlocutory application	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;
Party	Party means a person who prefers an appeal or an application before the Appellate Tribunal and includes respondent;

Rule 2 (2) of GSTAT Procedures Rules 2025: 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.

The following case laws are directly relevant to GSTAT proceedings — covering constitutional validity, stay of demand, limitation, pre-deposit, additional evidence, CA's right to appear, and the powers of the Tribunal.

Part -A Initial Order by GST Appellate Tribunal (GSTAT)

Case	Court / Citation	Key Observations by GSTAT
Sterling & Wilson Pvt. Ltd. v/s Comm. Odisha & Ors.	GSTAT Single Bench Odisha APL/1/PB/2026 11-Feb-2026	- GSTAT held that it is the final fact-finding authority under Section 112 and can examine both factual and legal issues in second appeal. - The Tribunal observed that once fraud or suppression was not established, proceedings under Section 74 could not survive and re-determination under Section 73 must be undertaken by the Proper Officer under Section 75(2). - Considering reconciliation records, early GST implementation challenges and possibility of genuine reporting errors, the matter was remanded for fresh adjudication after granting opportunity to file amendments and supporting documents
Manobendra Ghoshal v/s Add. Comm of CGST Delhi North	GSTAT Principal Bench APL/8/PB/2026 08-Apr-2026	- GSTAT held that incorrect selection in APL-05 mentioning Principal Bench jurisdiction would not result in dismissal of appeal where the dispute actually falls under State Bench jurisdiction. - The Tribunal directed seamless online transfer of the appeal from Principal Bench to Delhi State Bench without treating the appeal as withdrawn. - GSTAT further observed that procedural or technical defects should not obstruct the administration of justice and directed GSTN/NIC to facilitate proper transfer of cases.

Part B — Constitutional Validity and Establishment of GSTAT

Case	Court / Citation	Key Holding
Revenue Bar Association v. Union of India	Supreme Court (2019) 17 SCC 1	Section 110 of CGST Act as originally enacted is constitutionally infirm - appointment of non-judicial persons as president / members violates Article 14 and separation of powers. Led directly to Finance Act 2023 restructuring.
Madras Bar Association v. Union of India	Supreme Court (2021) 13 SCC 1	Supreme court lays down comprehensive framework for constitutionally valid tribunal appointments - qualifications, independence, removal, service conditions. Principles applied to GSTAT restructuring under Finance Act 2023.

Part C — Pre-Deposit

Case	Court / Citation	Key Holding
Yasho Industries Vs. Union of India	Supreme Court SLP- D No. 17547/2025	Supreme Court affirms Gujarat High court judgement that Pre-deposit u/s 107(6) can be validly made through Electronic Credit Register.
State of Jharkhand & Ors. Vs M/s BLA Infrastructure Pvt. Ltd.	Supreme Court SLP (C) Daily- 56452/2025	Refund of pre-deposit made at the time of filling of appeal is governed under section 107(6) read with section 115 of the CGST Act 2017 and not under section 54, Hence, period of limitation under section 54 is not applicable in case of refund of pre-deposit.

Part E — Additional Evidence

Case	Court / Citation	Key Holding
Suchismita Maji Vs Assistant Commissioner of CGST & CX	Writ petition	Calcutta High Court held that appellate authority can accept additional evidence as per Rule 112 of the CGST Rules, 2017, where taxpayer has sufficient reason and evidence was necessary for proper adjudication

Part F — Powers of GSTAT and Natural Justice

Case	Court / Citation	Key Holding
Madras Bar Association V Union Of India	Supreme Court (2021) 7 SCC 369	Tribunal exercising Judicial function must maintain judicial independence. Excessive control over judicial appointment is unconstitutional. Many amendments made under GST provision in relation to GSTAT structure after this judgement.
Kurlon Retail Ltd. V STO	Delhi High Court Writ Petition: 13121/2025	Portal only communication without real opportunity of reply violates natural justice. Ex-parte GST assessment remanded for fresh adjudication.

Part G — Condonation for delay

Case	Court / Citation	Key Holding
Addichem Speciality LLP	W.P (C) 15045/2024	Statutory limitation under GST is self-contained and absolute. High court under Article 226 has no power to extend limitation period, and Appellate authority cannot allow appeal beyond 3 month + 1 Month (Condonation Delay).

GSTAT Pr. Bench Office Order - dated 20.01.2026 revised by order dtd. 14.05.2026

Office Order - F. No. GSTAT/Pr. Bench/Portal/125/2025-26/2711-15 dated 20.01.2026 directed that “the Registry of each bench shall keep a lenient view during scrutiny of the appeal documents and raise defect of substance only rather than for defect of form”. The Order further clarified that GSTN-generated documents are not required to be separately certified, whereas scanned copies of physical documents are required to be duly signed. Subsequently, Instructions dated 14.05.2026 extended the said relaxation till 31.12.2026 and directed the Registry to verify filing requirements such as court fee, pre-deposit and prescribed documents while ensuring that unnecessary procedural defects are not raised during the initial implementation phase of GSTAT portal filing.

Instructions - F. No. GSTAT/Pr. Bench/Portal/125/2025-26/3368 dated 10.03.2026

This instruction provides the specific requirements while filing GSTAT Appeal related to mandatory documentation, fee protocols, and authorization requirements for both taxpayers and the Department. Said requirements are as under:

Particulars	Taxpayer Appeal	Department Appeal
Supporting Documents	• Copy of Show cause Notice (SCN) • Copy of order in original (OIO) • Copy of order in appeal (OIA)	• Copy of Show cause Notice (SCN) • Copy of order in original (OIO) • Copy of order in appeal (OIA) • Commissioner's direction / opinion • Statement of Facts • Grounds of Appeal
Court Fee / Pre-deposit	No portal defect to be raised where exemption is granted by the High Court	Not applicable
Certified Copy of OIO / OIA	Endorsed copy may be accepted, if found satisfactory by the scrutiny officer	As per GSTAT procedure rules
Authorization / Vakalatnama	Professional authorization / Advocate Vakalatnama to be uploaded with Form APL-05	As per GSTAT procedure rules
Verification of Form APL-05 through digital signature	Mandatory	Mandatory

Office Order No. 3/GSTAT/PB/2026 dated 14-05-2026**Matters to be listed before single member bench**

Matters involving tax liability or any other issue below Rs. 50 lakhs and not involving any question of law may be heard by a Single Bench with the approval of the President.

It directs that all pending matters and future filings before the Principal Bench or the State Benches shall be listed before a Division Bench first.

Only if the Division Bench comes to the finding that those cases do not involve any question of law, then it may record the reasons for the same and place it before the President or Vice-Presidents, as the case may be, for appropriate directions.

Classification of matters in three categories

Benches constituted for hearing matters, which shall be termed as Categories No. I, II, III.

Category	Matter Involved
I	Classification, applicability of notification, time/value of supply, ITC eligibility, tax liability, Applicant is required to be registered/Suo-moto registration, Transaction involving Supply or not, Tax not paid or short paid, ITC excess availed/utilized under section 73 or 74
II	Registration approval/rejection, amendment, suspension/cancellation of registration, revocation, Order dropping show-cause in relation to registration, Composition scheme, GSTP enrolment issues, recovery proceedings, assessment orders including non-filer or evading registration or protective assessment, tax wrongfully collected/tax collected but not paid, refund disputes and provisional assessment matters.
III	seizure/confiscation/release of goods or property, rectification or withdrawal of earlier orders, order creating/modifying/withdrawing demand provisional attachment, penalty, compounding of offences, installment payment orders, and any matter not covered in Categories I or II.

Note: All such matters of category III shall be heard by bench assigned with deciding the main issues out of which the consequential orders if seizures/confiscation/rectification etc. arises, except Karnataka, Guwahati and Kolkata State Benches

Basis	GSTAT	CESTAT
Mode of Filing	To be filed electronically. Can also be filed manually with permission of the Registrar.	To be presented by the appellant in person or through an authorised agent or sent by registered post. Post 15.11.2025: Mandatorily online.
Mode of Hearing	Physical hearing. Option of conducting hearings through online mode.	Physical hearing. Option of conducting online hearing on Thursday upon prior request.
Days Excluded	Explicit exclusion rules: The day from which the period is reckoned shall be excluded. If the last day expires on a day when office is closed, that day and succeeding closed days are excluded.	No explicit exclusion provisions.
Fees	Filing: Maximum ₹25,000 Minimum / Miscellaneous: ₹5,000	Filing: Maximum ₹10,000 Miscellaneous: ₹500
Cause List	Daily cause list is published	Weekly cause list is published
Adjournment	Limited to maximum 3 times per party. Requests are normally made before the bench. Registrar may adjourn in extraordinary cases.	May adjourn on such terms as it thinks fit at any stage.
Withdrawal	Option available to withdraw an appeal before the issuance of order	Not explicitly provided. Cannot normally be withdrawn once hearings are concluded and orders are reserved.
Disposal Timeline	As far as possible within 1 year. Order within 30 days from final the hearing (excluding holidays).	Within 3 years from the filing. Order within 6 months from hearing; otherwise, reheard.
Extraordinary Powers	Extraordinary powers to extend timelines in order to meet the ends of justice	Not explicitly provided

Applicable Upto FY 2023-24 (Section 73 & 74)		
Particulars	Tax not paid / short paid / erroneously refunded on account of	
	Other than fraud / willful misstatement / suppression of facts	Fraud / willful misstatement / suppression of facts
Time period for issue of notice	3 Months prior to issuance of order	6 Months prior to issuance of order
Time period for issue of order	3 years from due date of filing of Annual Return or from the date of refund	5 years from due date of filing of Annual Return or from the date of refund
Levy of Penalty before service of Notice	No penalty, if Tax + Interest is paid	Penalty @ 15%, if Tax + Interest is paid
Levy of Penalty after issue of Notice	No penalty, if Tax + Interest is paid within 30 days of issue of notice	Penalty @ 25%, if Tax + Interest is paid within 30 days of issuance of notice
Levy of Penalty in the order	10% of the tax or Rs. 10,000/- whichever is higher	Penalty @ 50% of tax, if tax + interest is paid within 30 days of communication of order else 100% of Tax

Applicable From FY 2024-25 (Section-74A)*		
Particulars	Tax Not Paid /Short Paid /Erroneously refunded /ITC wrongly availed or utilised on account of Fraud /Other Than Fraud /Willful misstatement /suppression of fact	
Time period for issue of notice	42 months from due date of filing of annual return or from the date of refund	
Time period for issue of order	Within 1 Year from date of issuance of notice, said period can be further extended by maximum 6 months.	
Penalty	For reason other than Fraud	For reason of Fraud
Levy of Penalty before service of Notice	No Penalty, If Tax + Interest is Paid	Penalty @15%, if tax +Interest Paid
Levy of Penalty after issue/ communication of Notice	No Penalty, If Tax + Interest is Paid within 60 days of issuance of Notice	Penalty @25%, if tax +Interest Paid within 60 days of issuance of Notice
Levy of Penalty in the order	10% of the Tax or Rs. 10,000/- whichever is higher	Penalty @50%, if tax +Interest Paid within 60 days of communication of order else 100% of Tax

* Inserted vide Finance Act, 2024 (w.e.f. 01-11-2024)

Central Tax Officer	Monetary Limit
Superintendent	Upto Rs. 20 Lacs
Deputy or Assistant Commissioner	Rs. 20 Lacs to Rs. 2 Crore
Additional or Joint Commissioner	More than Rs. 2 Crore

Year	States	Due date of filing Annual Return	Section 73		Section 74	
			SCN	Order	SCN	Order
2017-18	List 1	05/02/2020	30/09/2023	31/12/2023	05/08/2024	05/02/2025
	List 2	07/02/2020			07/08/2024	07/02/2025
2018-19	All	31/12/2020	31/01/2024	30/04/2024	30/06/2025	31/12/2025
2019-20	All	31/03/2021	31/05/2024	31/08/2024	30/09/2025	31/03/2026
2020-21	All	28/02/2022	30/11/2024	28/02/2025	31/08/2026	28/02/2027
2021-22	All	31/12/2022	30/09/2025	31/12/2025	30/06/2027	31/12/2027
2022-23	All	31/12/2023	30/09/2026	31/12/2026	30/06/2028	31/12/2028
2023-24	All	31/12/2024	30/09/2027	31/12/2027	30/06/2029	31/12/2029
Year	States	Due date of filing Annual Return	New Section 74A (Uniform Time Limit irrespective of case)			
			SCN (42 Months from Due Date of GSTR-9)		Order (12 Months from Date of Issuance of Notice*)	
2024-25	All	31-12-2025	30-06-2029		30-06-2030	

Note : • In cases where tax has been collected but not paid, there is no time limit under Section 76. • In cases of erroneous refunds, the date of 3 or 5 years or 42 months is counted from the date of the erroneous refund order. • The 12-month period for passing an order can be extended maximum by another 6 months by the Commissioner, Additional/Joint Commissioner. * The time limit for issuing an order starts from the date of issuance of the notice. Meaning thereby, no order can be issued beyond 30-06-2030, except where the time limit is extended maximum by another 6 months by the Commissioner, Additional / Joint Commissioner.

Sub-section	Nature of Offence	Punishment
132(1)(i)	Tax evasion of more than 5 Cr.	Imprisonment upto 5 years with fine
132(2)	In case of repetitive offence	Imprisonment upto 5 years with fine
132(1)(ii)	Tax evasion between 2 Cr. to 5 Cr.	Imprisonment upto 3 years with fine
132(1)(iii)	Tax evasion between 1 Cr. to 2 Cr.*	Imprisonment upto 1 years with fine
132(1)(iv)	Commits or abets the commission of (f) False records (g) Obstruction officer** (j) Temper records**	Imprisonment upto 6 months with fine

As per section 69 read with Section 132 of CGST Act, 2017, cognizable and non-bailable arrest can be done by Commissioner where the tax liability exceeds Rs. 5 Crore and offences can be any one from below:

- Supply of goods or services without invoice
- Issue of invoice without supply of goods or services
- Avails input tax credit using invoice referred in (2) above
- Collects any amount as tax but fails to pay within 3 months from date on which such payment becomes due

*w.e.f. 01-10-2023 this punishment is applicable to cases involving fake invoices

** w.e.f. 01-10-2023 these offences are omitted.

No.	Offences	Penalty
1	Supplies goods / services without invoice	Rs. 10,000 or Amount of Tax evasion whichever is Higher
2	Issues invoice without supply of goods / services	
3	Fails to deposit amount collected as tax within 3 months	
4	Fails to deduct / collect appropriate tax u/s 51 / 52 or fails to deposit the same	
5	Takes or utilise ITC without receipt of goods or services	
6	Fraudulently obtains refund	
7	Takes or distributes ITC in contravention of sec. 20	
8	Falsifies or substitutes financial records or produces fake accounts or documents or furnishes false information or return to evade tax	
9	Fails to obtain registration	
10	Furnishes false information at the time of taking registration or afterwards	
11	Obstructs or prevents any officer	
12	Transports goods without cover of documents i.e. tax invoice, bill of supply etc.	
13	Suppresses turnover to evade tax	
14	Fails to keep, maintain or retain books of accounts and other documents	
15	Fails to furnish information or documents or furnishes false information	
16	Supplies, transports or stores any goods liable to be confiscated	
17	Issues invoice by using GSTIN of another person	
18	Tampers with or destroys any evidence	
19	Dispose of or tampers with detained, seized or attached goods	
20	Retains the benefit of 1, 2, 5 or 7	Amount of Tax evasion
21	W.e.f. 01-10-23, ECO who is liable to collect TCS u/s 52 will be liable to penalty if ECO - allows a supply of goods or services through it by an unregistered person other than a person exempted from registration to make such supply; - allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter State supply; or - fails to furnish the correct details in the statement of any outward supply of goods effected through it by a person exempted from obtaining registration.	Rs. 10,000 or Amount of Tax evasion whichever is Higher
22	Supplies any goods or services on which tax has not been paid or short-paid or erroneously refunded, or where ITC has been wrongly availed or utilised	For reason other than fraud Rs. 10,000 or 10% of Amount of Tax evasion whichever is Higher For reason of Fraud Rs. 10,000 or Amount of Tax evasion whichever is Higher
23	Aids or abets offences specified in 1 to 19	Rs. 25,000
24	Possesses, transports, removes, deposits, keeps, conceals, supplies, purchases or in any other manner deals with goods liable to confiscate	
25	Receives or concerned with or in any other manner deals with any supply of services which are in contravention of any provision of GST Act or Rules	
26	Fails to appear before officer when issued with a summon	
27	Fails to issue proper invoice or fails to account for an invoice	
28	Penalty for any offences for which no penalty is separately provided	
29	Fails to furnish information return u/s 150 within specified period	Rs.100/day (max. Rs. 5,000)
30	Fails to furnish or furnishes false information or return u/s 151	First time Rs. 10,000 Continuing offence Rs.100/day (max. Rs. 25,000)
31	Failure to comply with the requirements of Section 148A, which was introduced to implement the Track and Trace Mechanism for commodities prone to evasion	Rs. 1 lakh or 10% of tax payable on such goods, whichever is higher.*

Note : Penalty shall not be imposed for minor breaches (Tax < Rs. 5000) of tax regulations or procedural requirements and in particular, any omission or mistake in documentation which is easily rectifiable and made without fraudulent intent or gross negligence.

* This penalty is over & above existing penalties under Chapter XV or other provisions of this chapter.

Inserted vide Finance Act, 2025 (w.e.f. 01-10-2025)

Upto 31-12-2021

Particulars	Taxable Supply	Exempt Supply
Owner makes payment	Tax + Penalty @ 100% of tax	Lower of 2% of Value of Goods or Rs. 25,000
Person other than owner makes payment	Tax + Penalty @ 50% of Value of Goods (less) Tax paid	Lower of 5% of Value of Goods or Rs. 25,000

w.e.f. 01-01-2022

Particulars	Taxable Supply	Exempt Supply
Owner makes payment	200% of tax	Lower of 2% of Value of Goods or Rs. 25,000
Person other than owner makes payment	Higher of 50% of Value of Goods or 200% of Tax	Lower of 5% of Value of Goods or Rs. 25,000

No.	Offence	Compounding Amount if tax evasion	
		> Rs. 5 cr.	Rs. 2 - 5 cr.
1	Issue invoice w/o supply of Goods/Services	N.A.	N.A.
2	Avails ITC of invoice mentioned above	50% to 75% of tax evasion	40% to 60% of tax evasion
3	Supply of Goods/Service w/o issuing invoice		
4	Collects tax but fails to pay to Govt. within 3 months from due date		
5	Evades tax or avails refund in cases other than mentioned above		
6	Falsifies / Substitutes financial records or produces fake accounts / documents or furnishes false information		
7	Possesses, transports, removes, deposits, keeps, conceals, supplies, purchases or in any other manner deals with goods liable to confiscate	25% of tax evasion	25% of tax evasion
8	Receives or concerned with or in any other manner deals with any supply of services which are in contravention of any provision of GST Act or Rules		
9	Attempt to Commit or abets the commission of above-mentioned offences other than 1st		

Note : Tax Evasion includes ITC wrongly availed / utilised or refund wrongly taken.

1. Whether an appeal can be filed before GSTAT if pre-deposit is not fully paid due to financial hardship?

Technically, statutory pre-deposit is mandatory for admission of appeal. However, GSTAT may consider procedural defects separately from maintainability where substantial compliance exists. In genuine hardship cases, taxpayers may seek time extension or interim protection, though the law presently does not expressly provide waiver powers similar to earlier indirect tax regimes. Litigation is expected on this issue.

2. Whether recovery proceedings can continue even after filing an appeal before GSTAT?

Mere filing of appeal does not automatically stay recovery beyond statutory protection. Once the mandatory pre-deposit is made, the balance demand is generally treated as stayed under Section 112. However, since GSTAT operationalization faced delays, disputes arose regarding transitional recovery protection. Taxpayers should still seek specific stay directions wherever coercive recovery risk exists.

3. Can additional evidence be submitted before GSTAT which was not produced before adjudicating authority?

Yes, but not as a matter of right. GSTAT is expected to follow principles similar to appellate jurisprudence where additional evidence may be admitted if:

- evidence could not be produced earlier due to sufficient cause,
- authority denied opportunity, or
- evidence is essential for justice.

A proper application explaining reasons is critical.

4. Whether GSTAT can entertain purely legal grounds not raised before the lower authorities?

Generally, yes. Pure questions of law going to the root of matter can be raised at the appellate stage even if not argued earlier, especially:

- limitation,
- jurisdiction,
- constitutional validity,
- interpretation issues.

However, factual grounds requiring verification may face difficulty.

5. Can GSTAT condone substantial delay caused due to portal glitches or the non-availability of orders online?

Likely yes, where the taxpayer demonstrates genuine technical hardship with evidence such as:

- screenshots,
- grievance tickets,
- portal complaints,
- email trails.

Courts under GST have already shown a liberal approach in technical difficulty matters. GSTAT is expected to follow a justice-oriented interpretation.

6. Whether cross-examination denial is sufficient ground for remand by GSTAT?

In cases relying heavily on third-party statements, denial of cross-examination may amount to a violation of principles of natural justice. However, remand may not be automatic in every case. GSTAT may examine:

- whether statement is sole basis of the demand,
- whether prejudice has been caused,
- whether independent corroborative evidence exists.

The following are the key official digital resources, portals, and documents relevant to GSTAT practice. These links and resources can be accessed directly; QR codes can be generated from these URLs for use in printed publications or quick mobile access by practitioners.

Rules & User Manual

GSTAT Procedure Rules 2025	GSTAT E-filing User Manual	Relevant Sections, Rules, Notifications, Circulars & ROD
		

Relevant forms

APL-05 Appeal to the Appellate Tribunal	APL-06 Cross-objections before the Appellate Tribunal	APL-07 Appeal by Department
		

Relevant forms

GSTAT FORM -01 Interlocutory Application	GSTAT FORM-03 Inspection of Records	GSTAT FORM-04 MOA-Authority Letter
		

Relevant formats (sample formats by KMS)

Early Hearing letter	Affidavit	Condonation of delay
		

Abbreviation	Full Form
GSTAT	Goods and Services Tax Appellate Tribunal
CGST	Central Goods and Services Tax
SGST	State Goods and Services Tax
IGST	Integrated Goods and Services Tax
UTGST	Union Territory Goods and Services Tax
ITC	Input Tax Credit
SCN	Show Cause Notice
OIO	Order-in-Original
OIA	Order-in-Appeal
AAR	Authority for Advance Ruling
AAAR	Appellate Authority for Advance Ruling
NAAAR	National Appellate Authority for Advance Ruling
HC	High Court
SC	Supreme Court
PH	Personal Hearing
RUD	Relied Upon Documents
ROM	Rectification of Mistake
MOA	Memorandum of Appearance
AR	Authorised Representative
CA	Chartered Accountant
DSC	Digital Signature Certificate
VC	Video Conferencing
DGGI	Directorate General of Goods and Services Tax Intelligence
CBIC	Central Board of Indirect Taxes and Customs
GSTN	Goods and Services Tax Network
CPC	Code of Civil Procedure, 1908
IPC	Indian Penal Code
CrPC	Code of Criminal Procedure, 1973
BOE	Bill of Entry
EWB	E-Way Bill
LUT	Letter of Undertaking
RCM	Reverse Charge Mechanism
POS	Place of Supply
ISD	Input Service Distributor
OIDAR	Online Information and Database Access or Retrieval Service

No.	State Name 2	Location 3	Bench Type 4	Category of Cases 5	Jurisdiction (Districts) 6
1	Andhra Pradesh	Vijayawada	Regular Bench	All three categories	1. Krishna, 2. NTR, 3. Guntur, 4. Palnadu, 5. Bapatla, 6. Prakasam, 7. Sri Potti Sriramulu Nellore, 8. Kurnool, 9. Nandyal, 10. Ananthapuramu, 11. Sri Sathya Sai, 12. YSR Kadapa, 13. Annamayya, 14. Tirupati, and 15. Chittoor
		Vishakhapatnam*	Sitting / Circuit	All three categories	1. Srikakulam, 2. Vizianagaram, 3. Parvatipuram Manyam, 4. Alluri Sitharama Raju, 5. Visakhapatnam, 6. Anakapalli, 7. Kakinada, 8. Dr. B. R. Ambedkar Konaseema, 9. East Godavari, 10. West Godavari, and 11. Eluru
2	Bihar	Patna	Regular Bench	Category I and II	All districts in the State of Bihar
3	Chhattisgarh	Raipur	Regular Bench	All three categories	All districts in the State of Chhattisgarh
4	Delhi	Delhi	Regular Bench	Category I and II	All districts in the Union Territory of NCT of Delhi
5 & 6	Gujarat; and Dadra and Nagar Haveli and Daman and Diu	Ahmedabad	Regular Bench	Category I and II	1. Ahmedabad, 2. Gandhinagar, 3. Banaskantha, 4. Mehsana 5. Arvali, 6. Patan, 7. Dahod, 8. Panchmahal, 9. Mahisagar, 10. Vadodara, 11. Chhotaudepur, and 12. Sabarkantha
		Surat	Regular Bench	All three categories	1. Anand, 2. Kheda, 3. Tapi-Vyara, 4. Narmada, 5. Navsari, 6. Bharuch, 7. Valsad, 8. Surat, 9. Dang, and 10. Union Territory of Dadra and Nagar Haveli and Daman and Diu

*Vijayawada Bench shall also take up cases of all categories of Vishakhapatnam Bench with discretion of the Vice- Presidents to hear the matter through virtual or hybrid or physical mode.

No.	State Name	Location	Bench Type	Category of Cases	Jurisdiction (Districts)
1	2	3	4	5	6
5 & 6	Gujarat; and Dadra and Nagar Haveli and Daman and Diu	Rajkot	Sitting / Circuit	All three categories	1. Amreli, 2. Jamnagar, 3. Junagadh, 4. Porbandar, 5. Bhavnagar, 6. Morbi, 7. Rajkot, 8. Surendranagar, 9. Kutchh, 10. Gir-Somnath, 11. Devbhumi Dwarka, and 12. Botad
7	Haryana	Gurugram	Regular Bench	All three categories	1. Gurugram, 2. Charkhi Dadri, 3. Faridabad, 4. Jahijar, 5. Mahendragarh, 6. Nuh, 7. Palwal, 8. Panipat, 9. Rewari, 10. Rohtak, and 11. Sonapat
		Hissar	Sitting / Circuit	All three categories	1. Hissar, 2. Ambala, 3. Bhiwani, 4. Fatehabad, 5. Jind, 6. Kaithal, 7. Karnal, 8. Kurukshetra, 9. Panchkula, 10. Sirsa, and 11. Yamunanagar
8	Himachal Pradesh	Shimla	Regular Bench	Category I and II	All districts in the State of Himachal Pradesh
9 & 10	Jammu and Kashmir; and Ladakh	Jammu	Regular Bench	All three categories	1. Jammu, 2. Samba, 3. Kathua, 4. Rajouri, 5. Poonch, 6. Reasi, 7. Udhampur, 8. Ramban, 9. Doda, and 10. Kishtwar
		Srinagar	Sitting / Circuit	All three categories	1. Anantnag, 2. Kulgam, 3. Pulwama, 4. Shopian, 5. Srinagar, 6. Budgam, 7. Ganderbal, 8. Baramulla, 9. Bandipora, 10. Kupwara, 11. Leh, 12. Kargil, and 13. Union Territory of Ladakh

No.	State Name	Location	Bench Type	Category of Cases	Jurisdiction (Districts)
1	2	3	4	5	6
11	Jharkhand	Ranchi	Regular Bench	All three categories	All districts in the State of Jharkhand
12	Karnataka	Bengaluru	Regular Bench	All three categories	All districts in the State of Karnataka
13 & 14	Kerala and Lakshadweep	Ernakulam	Regular Bench	All three categories	1. Ernakulam (including Aluva), 2. Idukki, 3. Thrissur, 4. Palakkad, 5. Malappuram, 6. Kozhikode, 7. Wayanad, 8. Kannur, 9. Kasaragod, and 10. Union Territory of Lakshadweep
		Thiruvananthapuram	Sitting / Circuit	All three categories	1. Thiruvananthapuram, 2. Kollam, 3. Alappuzha, 4. Pathanamthitta, and 5. Kottayam
15	Madhya Pradesh	Bhopal	Regular Bench	Category I and II	All districts in the State of Madhya Pradesh
16 & 17	Maharashtra and Goa	Mumbai	Regular Bench	Category I and II	1. Mumbai City and 2. Mumbai Suburban
		Pune	Regular Bench	All three categories	1. Pune, 2. Kolhapur, 3. Satara, 4. Sangli, 5. Ratnagiri, 6. Sindhudurg, 7. Solapur, and 8. Dharashiv
		Nagpur	Regular Bench	All three categories	1. Nagpur, 2. Chandrapur, 3. Bhandara, 4. Gondia, 5. Gadchiroli, 6. Wardha, 7. Amravati, 8. Yavatmal, 9. Akola, 10. Washim, and 11. Buldhana
		Thane	Sitting / Circuit	All three categories	1. Thane, 2. Palghar, and 3. Raigad
		Chhatrapati Sambhajinagar	Sitting / Circuit	All three categories	1. Chhatrapati Sambhajinagar, 2. Beed, 3. Jalna, 4. Nashik, 5. Ahmednagar, 6. Nanded, 7. Latur, 8. Parbhani, 9. Hingoli, 10. Jalgaon, 11. Dhule, and 12. Nandurbar
		Panaji (Circuit)	Sitting / Circuit	All three categories	All districts in the State of Goa

No. 1	State Name 2	Location 3	Bench Type 4	Category of Cases 5	Jurisdiction (Districts) 6	
18	Odisha	Cuttack	Regular Bench	Category I and II	All districts in the State of Odisha	
19 & 20	Punjab and Chandigarh	Chandigarh	Regular Bench	All three categories	1. Mohali, 2. Ropar, 3. Fatehgarh Sahib, 4. Patiala, 5. Sangrur,	6. Barnala, 7. Bathinda, 8. Fazilka, 9. Sri Muktsar Sahib, 10. Malerkotla, 11. Mansa, and 12. Union Territory of Chandigarh
		Jalandhar	Sitting / Circuit	All three categories	1. Jalandhar, 2. Hoshiarpur, 3. Nawan Shahar, 4. Kapurthala, 5. Amritsar,	6. Tarn Taran, 7. Gurdaspur, 8. Pathankot, 9. Ludhiana, 10. Moga, 11. Ferozepur, and 12. Faridkot
21	Rajasthan	Jodhpur	Regular Bench	Category I and II	1. Bikaner, 2. Churu, 3. Hanumangarh, 4. Shri Ganganagar, 5. Banswara, 6. Chittorgarh, 7. Dungarpur, 8. Udaipur,	9. Rajsamand, 10. Pratapgarh, 11. Barmer, 12. Jaisalmer, 13. Jalore, 14. Jodhpur, 15. Pali, 16. Sirohi, 17. Nagaur, 18. Anoopgarh, 19. Salumber, 20. Jodhpur (Rural), 21. Falodi, 22. Balotra, 23. Sanchor, and 24. Deedwana-Kuchaman
		Jaipur	Regular Bench	Category I and II	1. Ajmer, 2. Bhilwara, 3. Tonk, 4. Baran, 5. Bundi, 6. Jhalawar, 7. Kota, 8. Bharatpur, 9. Dholpur,	10. Karauli, 11. Sawai Madhopur, 12. Jaipur, 13. Alwar, 14. Jhunjhunu, 15. Sikar, 16. Dausa, 17. Beawar, 18. Kekri, 19. Shahpura, 20. Khairthal-Tijara, 21. Gangapur City, 22. Deeg, 23. Jaipur (Rural), 24. Kotputli-Behrod, 25. Neem Ka Thana, and 26. Dudu
22 & 23	Tamil Nadu and Puducherry	Chennai	Regular Bench	Category I and II	1. Chennai, 2. Tiruvallur, 3. Chengalpattu, 4. Kancheepuram,	5. Cuddalore, 6. Villupuram, 7. Kallakurichi, 8. Vellore, 9. Thirupathur, 10. Ranipet, and 11. Thiruvannamalai

No. 1	State Name 2	Location 3	Bench Type 4	Category of Cases 5	Jurisdiction (Districts) 6
22 & 23	Tamil Nadu and Puducherry	Madurai	Regular Bench	All three categories	1. Thiruvaur, 2. Mayiladuthurai, 3. Nagapattinam, 4. Thanjavur, 5. Tiruchirappalli, 6. Perambalur, 7. Pudukottai, 8. Ariyalur, 9. Madurai, 10. Dindigul, 11. Theni, 12. Virudhunagar, 13. Sivagangai, 14. Ramanathapuram, 15. Tirunelveli, 16. Tenkasi, 17. Thoothukudi, and 18. Kanyakumari
		Puducherry (Circuit)	Sitting / Circuit	All three categories	All districts in the Union Territory of Puducherry
		Coimbatore	Regular Bench	All three categories	1. Coimbatore, 2. Nilgiris, 3. Tiruppur, 4. Erode, 5. Salem, 6. Namakkal, 7. Karur, 8. Dharmapuri, and 9. Krishnagiri
24	Telangana	Hyderabad	Regular Bench	Category I and II	All districts in the State of Telangana
25	Uttar Pradesh	Lucknow	Regular Bench	Category I and II	1. Lucknow, 2. Hardoi, 3. Rae Bareilly, 4. Sitapur, 5. Lakhimpur Kheri, 6. Unnao, 7. Kanpur Nagar, 8. Kanpur Dehat, 9. Bareilly, 10. Budaun, 11. Shahjahanpur, 12. Pilibhit, 13. Ayodhya, 14. Bara Banki, 15. Gonda, 16. Bahraich, 17. Balarampur, and 18. Shrawasti
		Prayagraj	Regular Bench	All three categories	7. Banda, 8. Chitrakoot, 9. Hamirpur, 10. Mahoba, and 11. Ambedkar Nagar

No. 1	State Name 2	Location 3	Bench Type 4	Category of Cases 5	Jurisdiction (Districts) 6
25	Uttar Pradesh	Ghaziabad	Regular Bench	All three categories	1. Ghaziabad, 2. Hapur, 3. Bulandshahar, 4. Gautam Buddha Nagar, 5. Meerut, 6. Baghpat, 7. Saharanpur, 10. Bhadohi, 11. Gorakhpur, 12. Basti, 13. Siddharthnagar, 14. Sant Kabir Nagar, 15. Deoria, 16. Maharajanji, and 17. Kushinagar
		Varanasi	Sitting / Circuit	All three categories	1. Varanasi, 2. Ghazipur, 3. Chandauli, 4. Jaunpur, 5. Azamgarh, 6. Ballia, 7. Mau, 8. Mirzapur, 9. Sonbhadra,
		Agra	Sitting / Circuit	All three categories	1. Agra, 2. Farrukhabad (Fatehgarh), 3. Auraiya, 4. Kannauj, 5. Mainpuri, 6. Firozabad, 7. Aligarh, 8. Etah, 9. Kasganj, 10. Mathura, 11. Hathras, 12. Jhansi, 13. Lalitpur, 14. Jalaun, and 15. Etawah
26	Uttarakhand	Dehradun	Regular Bench	Category I and II	All districts in the State of Uttarakhand
27 to 29	West Bengal, Sikkim and Andaman and Nicobar Islands	Kolkata	Regular Bench	Category I and II	All districts in the State of West Bengal and Sikkim; and Union Territory of Andaman and Nicobar Islands
30 to 36	Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura	Guwahati	Regular Bench	All three categories	All districts in the state of Arunachal Pradesh, Assam, Manipur and Meghalaya
		Aizawal (Circuit)	Sitting / Circuit		All districts in the state of Mizoram
		Kohima (Circuit)	Sitting / Circuit		All districts in the state of Nagaland
		Agartala (Circuit)	Sitting / Circuit		All districts in the state of Tripura

GSTAT Category-wise Bench Constitution and Sitting Days

State	Bench Name	Categories			
		Monday	Tuesday	Wednesday	Thursday
Andhra Pradesh	Vijayawada (R)	I, II and III	I, II and III	I, II and III	I, II and III
	Vishakhapatnam (S/C)*				
Bihar	Patna (R)	I	I	I	II
Chhattisgarh	Raipur (R)	I, II and III	I, II and III	I, II and III	I, II and III
	Delhi (R)	I	I	I	II
Gujarat; and Dadra and Nagar Haveli and Daman and Diu	Ahmedabad (R)	I and II	I and II	I and II	I and II
	Surat (R)				
	Rajkot (S/C)	I, II and III	I, II and III	I, II and III	I, II and III
Haryana	Gurugram (R)				
	Hissar (S/C)	-	-	-	I, II and III
Himachal Pradesh	Shimla (R)	I	I	I	II
Jammu and Kashmir; and Ladakh	Jammu (R)	I, II and III	I, II and III	I, II and III	I, II and III
	Srinagar (S/C)	-	-	-	-
Jharkhand	Ranchi (R)				
Karnataka	Bengaluru (R)	I, II and III	I, II and III	I, II and III	I, II and III
	Ernakulam (R)				
	Thiruvananthapuram (S/C)	-	-	-	I, II and III
Madhya Pradesh	Bhopal (R)				
Maharashtra and Goa	Mumbai (R)	I	I	I	II (1st, 2nd & 3rd)
	Pune (R)				
	Nagpur (R)				
	Thane (S/C)	I, II and III	I, II and III	I, II and III	I, II and III
	Chhatrapati Sambhajnagar (S/C)				
	Panaji (Circuit)	-	-	-	I, II and III
Odisha	Cuttack (R)	I	I	I	II
	Chandigarh (R)	I, II and III	I, II and III	I, II and III	I, II and III
Punjab and Chandigarh	Jalandhar (S/C)				

State	Bench Name	Categories				
		Monday	Tuesday	Wednesday	Thursday	Friday
Rajasthan	Jaipur (R)	I	I	I	II	II
	Jodhpur (R)			II	-	-
Tamil Nadu and Puducherry	Chennai (R)					I, II and III (1st, 2nd & 3rd)
	Madurai (R)	-	-	-		I, II and III (4th and 5th)
	Puducherry (Circuit)					
	Coimbatore (S/C)	-	-	-	I, II and III	-
Telangana	Hyderabad (R)	I	I	I	II	II
Uttar Pradesh	Lucknow (R)	I and II	I and II	I and II	I and II	I and II
	Prayagraj (R)					
	Ghaziabad (R)					
	Varanasi (S/C)	I, II and III	I, II and III	I, II and III	I, II and III	I, II and III
	Agra (S/C)					
Uttarakhand	Dehradun (R)					
West Bengal, Sikkim and Andaman and Nicobar Islands	Kolkata (R)	I	I	I	II	II
Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura	Guwahati (R)	I, II and III	I, II and III	I, II and III	I, II and III	I, II and III
	Aizawal (Circuit)					
	Kohima (Circuit)	-	-	-	-	-
	Agartala (Circuit)					

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About KMS

Khandhar Mehta & Shah (KMS) is a first generation Chartered Accountant Firm established in 2004 at Ahmedabad. Founded on integrity, technical excellence and enduring client relationships; over the years, the firm has developed strong expertise in GST and indirect taxation, direct tax, audit and assurance, regulatory advisory and Virtual CFO services, supporting Indian enterprises, multinational corporations, banks and government undertakings.

With a team of more than 300 professionals, including 60 Chartered Accountants, KMS delivers implementation-driven solutions backed by continuous training, technology infrastructure and deep industry understanding. The firm has worked closely with 50+ multinational groups and 500+ Indian Corporate and has assisted numerous global companies in setting up and managing their India operations.

KMS is widely recognized for its thought leadership in indirect taxes, contribution to professional publications and regular training of officers from tax departments and constitutional authorities. It's commitment to quality, timeliness and practical problem solving has positioned the firm as a dependable advisor in India's evolving tax and regulatory landscape.

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