

 <p>सत्यमेव जयते</p>	<p>GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE (GST APPELLATE TRIBUNAL) PRINCIPAL BENCH, NEW DELHI</p>	 <p>धर्मो रक्षति रक्षितः</p>
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F.No. GSTAT/Pr.Bench/Portal/125/25-26

Dated: 14th May, 2026

In continuation of this office order No. 16/2026 dated 20th January, 2026 and Instructions dated 10th March 2026, considering the difficulties being faced by the appellants in the initial phase for filing of appeals on the GSTAT Portal, I, hereby, in exercise of authority conferred upon me under Rule 123 of Goods & Services Tax Appellate Tribunal (Procedure) Rules, 2025, direct that the guidelines of the Order dated 20th January, 2026 and instructions dated 10th March 2026 shall be followed till 31st December, 2026, for ease of filing appeal by the Appellants.

INSTRUCTIONS To be followed by the Scrutiny officers :

The Registrar / Joint Registrars / Deputy Registrars / Assistant Registrars shall examine if APL-05 contain soft copies of Show Cause Notice (SCN), Order-in-Original (OIO), Order-in-Appeal (OIA), Statement of Facts, grounds of appeal, pre deposit and Court fees, wherever required. In such cases and in cases where any orders of the Higher Courts for exemption of Court Fee / Pre Deposit then flag (defect) should not be raised.

In case the Appellant prefers Under Sub-Section (1) of Section 112 by attaching a scanned copy certified OIO, OIA and if the Scrutiny officer is satisfied from the endorsement made therein by the issuing Authorities, that it is a certified copy of OIO or OIA, a flag(defect) should not be raised.

The Appellant / taxpayer shall also upload a copy of the Authorization issued in favour of the tax professional or Vakalatnama executed in the name of an Advocate.

As far as the application filled by the Revenue under Sub-Section (3) of Section 112 are concerned, the following documents are necessary.

1. Show Cause Notice.
2. Order in Original
3. Order in Appeal.
4. Opinion of the Commissioner directing his officer to make the application.
5. Statement of facts.
6. Grounds of appeal.

No Court Fee / Pre Deposit is required in appeal filed by the Revenue (Department).

One Verification and Digital Signature of appellant is required.

**SANJAY
KUMAR
MISHRA**

Digitally signed by
SANJAY KUMAR
MISHRA
Date: 2026.05.14
16:55:48 +05'30'

President

GST Appellate Tribunal

Copy to-

1. All the Vice President, State Benches, GSTAT.
2. All Members of Pr. Bench, GSTAT.
3. PS to Registrar, Pr. Bench GSTAT.
4. Joint Registrar/Deputy Registrar/Assistant Registrar of all State Benches, GSTAT.
5. Office Copy.



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

F.No. GSTAT/Benches/PB/2026/157

Date: 14-05-2026

OFFICE ORDER No. 3/GSTAT/PB/2026

Creation of Benches

Vide Section 109(8) of CGST ACT, 2017 and Sub-rule (1) of Rule 110A of the CGST Rules, 2017, matters involving tax liability or other issues of a value less than ₹50 lakhs, and not involving any question of law, may, with the approval of the President, be listed before a Single Bench for which the President of the GSTAT or the Vice – Presidents of the State Bench have to scrutinize the records.

As per Sub- Rule (2) of the aforesaid Rule, if the single bench finds that any matter/appeal may involve the question of law for reasons to be recorded, such appeals may be send back to Division Bench after the approval of the President or the Vice-President.

Rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025 provides that the President may pass appropriate orders for removal of the difficulties. In order to remove difficulties in formation of the benches, I hereby decide and direct 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.

Accordingly, the Vice-Presidents are advised to take necessary and appropriate steps.

The Following Benches are, therefore, constituted for hearing matters, which shall be termed as **Categories No. I, II, III.**

The following matters shall be treated as Category I cases: -

1. Misclassification of any goods or services or both
2. Wrong applicability of a notification issued under the provisions of this Act
3. Incorrect determination of time of supply of goods or services or both
4. Incorrect determination of value of supply of goods or services or both
5. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit
6. Incorrect determination of the liability to pay tax on any goods or services or both
7. Whether applicant is required to be registered or has been granted suo moto registration
8. Whether any particular thing done by the applicant results in supply of goods or services or both
9. Determination of tax not paid or short paid on outward supply u/s 73
10. Excess ITC availed/utilized u/s 73
11. Fraud or willful suppression of fact leading to non-payment/short payment of tax determined u/s 74
12. Excess ITC availed/utilized determined u/s 74

The following matters shall be treated as Category II cases: -

1. Rejection/acceptance of application for registration
2. Rejection/acceptance of application for amendment to registration
3. Suspension of registration
4. Order dropping show-cause in relation to registration
5. Denial of facility to pay tax under composition scheme
6. Cancellation of registration
7. Rejection/acceptance of application for revocation of cancellation of registration
8. Order accepting reply of taxpayer/order dropping show cause notice
9. Order of disqualification of GSTP/cancellation of enrolment of GSTP
10. Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)
11. Tax wrongfully collected/Tax collected not paid to Government.
12. Order of assessment including that of a non-filer or evading registration or protective assessment

13. Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited
14. Order rejecting/granting provisional refund
15. Order denying/reducing/withholding/granting refund
16. Issue related to provisional assessment

The following matters shall be treated as Category III cases: -

1. Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property
2. Order relating to rectification/withdrawal of an earlier order
3. Order creating/modifying/withdrawing demand under earlier law
4. Order permitting payment in installments
5. Order relating to provisional attachment of property
6. Order imposing penalty
7. Order permitting compounding of any offense or withdrawing such order.
8. Any other matter not specifically covered under Categories I and II (Residual Category).

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

Andhra Pradesh

Vijayawada Bench

Sh. Bhaskar Reddy Vemireddy, Vice-President and Sh. Satish Kumar Agrawal Technical Member (Centre) of Raipur Bench (purely as a temporary arrangement) shall take up cases of all the categories at Vijayawada Bench. They 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.

Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, and Tripura, GSTAT

Guwahati

1. Sh. Somnath Ganguli, Vice-President, along with Sh. Jogiranjana Panigrahi, Technical Member (Centre), shall take up all the **three categories** of the cases. (all working days).

Bihar

Patna Bench

1. Sh. Manoj Shankar, Vice-President, along with Sh. Sanjay Kumar Mawandia, Technical Member (State), will take up the cases in **category I** on Monday, Tuesday and Wednesday.
2. Sh. Manoj Kumar Sinha, Judicial Member, along with Sh. Sanjay Kumar Mawandia, Technical Member (State), will take up the cases in **category II** on Thursday and Friday.

Punjab & Chandigarh

Chandigarh Bench

2. Sh. Jatinder Pal Singh, Judicial Member, along with Sh. Pradeep Kumar Goel, Technical Member (Centre), shall take up all the **three categories** of the cases. (all working days).

Jalandhar Bench

1. Sh. Suman Jain, Vice-President, along with Sh. Harpinderpal Singh Ghotra, Technical Member (State), shall take up all the **three categories** of the cases. (all working days).

Chhattisgarh

Raipur Bench

1. Sh. Pradeep Kumar Vyas, Vice-President, along with Sh. Chandra Bhushan Singh, Technical Member (State), shall consider **all the three categories** of the cases. (all working days).

Delhi Bench

1. Sh. Sanjay Kumar Aggarwal, Vice-President along with Sh. Rajiv Kapoor, Technical Member (Centre), will take up the cases in **category I** on Monday, Tuesday and Wednesday.
2. Sh. Arun Kumar Singal, Judicial Member, along with Sh. Rajiv Kapoor, Technical Member (Centre), will take up the cases in **category II** on Thursday and Friday.

Gujarat and Dadra & Nagar Haveli & Daman & Diu

Ahmedabad Bench

1. Sh. Gunvantlal Manchanddas Patel, Vice-President, along with Sh. Pramod Kumar Singh, Technical Member (Centre), will take up the cases in **category I** (all working days).
2. Ms. Shailaja Shashikant Sawant, Judicial Member, along with Sh. Dineshkumar Vajeshanker Trivedi, Technical Member (State), will take up the cases in **category II** (all working days).

Rajkot

1. Sh. Pramod Kumar Rai, Judicial Member, along with Sh. Kishori Lal, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Surat

1. Sh. Sanjaykumar Dwivedi, Judicial Member, along with Sh. Rameshkumar Gokalbhai Hadvani, Technical Member (State), shall consider **all the three categories** of the cases of their jurisdiction.

Haryana

Gurugram Bench

1. Sh. Rakesh Syal, Vice-President, along with Sh. Sandeep Kumar, Technical Member (Centre), shall consider **all the three categories** of the cases of Gurugram Jurisdiction on **Monday, Tuesday and Wednesday**.

Hissar

1. Sh. Vimal Kumar Sapra, Judicial Member, will go in circuit/virtual hearing along with Sh. Sandeep Kumar, Technical Member (Centre), (Gurugram Bench) shall consider **all the three categories of the cases on Thursday and Friday**.

Himachal Pradesh

Shimla Bench

1. Sh. Ajai Kumar Srivastava, Vice-President, along with Sh. Hir Bhagat Negi, Technical Member (Centre), will take up all the cases of **category I** on Monday, Tuesday and Wednesday.
2. Sh. Ajai Kumar Srivastava, Vice-President, along with Sh. Amit Kashyap, Technical Member (State), will take up all the cases of **category II** on Thursday and Friday.

Jammu & Kashmir and Ladakh

Srinagar Bench

1. Sh. Jitendra Kumar Singh, Vice-President, along with Sh. Pramod Kumar, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction on Friday.

Jammu Bench

2. Sh. Jitendra Kumar Singh, Vice-President, along with Sh. Pramod Kumar, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction on Monday, Tuesday, Wednesday and Thursday.

Jharkhand

Ranchi Bench

2. Sh. Tushsar Kanti Satapathy, Vice-President, along with Sh. Bijoy Bihari Mohapatra, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Karnataka

Bengaluru Bench

1. Sh. H G Nagarathna, Vice-President, along with Sh. Jagannatha Sagar Dasappa, Technical Member (State), will take up all the cases of **category I** (all working days).
2. Sh. Srikanth Venkatraman, Judicial Member, along with Ms. Sudha Koka, Technical Member (Centre), will take up all the cases of **category II** (all working days).
3. Sh. Prabhakaran P M, Judicial Member, along with Sh. Ravi Jesuraj S, Technical Member (State), will take up the cases of **category III** (all working days).

Kerala & Lakshadweep

Ernakulam Bench

1. Sh. Subramanya Viswanatha Rayaprol, Vice-President, along with Sh. Ramamoorthi Sriram, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction on Monday, Tuesday and Wednesday.

Thiruvananthapuram Bench

1. Sh. Subramanya Viswanatha Rayaprol, Vice-President, (Ernakulam Bench) along with Sh. Ramamoorthi Sriram, Technical Member (Centre), (Ernakulam Bench) shall consider **all the three categories** of the cases of Thiruvananthapuram Bench on Thursday and Friday.

Madhya Pradesh

Bhopal Bench

1. Sh. Roopesh Chandra Varshney, Vice-President, along with Sh. Sunil Kumar Das, Technical Member (Centre), (Nagpur Bench) will take up all the cases of **category I** on Thursday.
2. Sh. Upendra Kumar Singh, Judicial Member, along with Sh. Sunil Kumar Das, Technical Member (Centre), (Nagpur Bench) will take up all the cases of **category II** on Friday.

Maharashtra & Goa

Mumbai

1. Sh. Atul Madhukar Kurhekar, Judicial Member, along with Sh. J. Michael Kennedy, Technical Member (Centre), will take up all the cases of **category I** on Monday, Tuesday and Wednesday.
2. Sh. Atul Madhukar Kurhekar, Judicial Member, along with Sh. David Thomas Alvaris, Technical Member (State), will take up all the cases of **category II** on Thursday and 1st, 2nd and 3rd Friday.

Panji

1. Sh. Atul Madhukar Kurhekar, Judicial Member, along with Sh. David Thomas Alvaris, Technical Member (State), will take up **all the three categories** on 4th and 5th Friday.

Nagpur

1. Sh. Rajeev Purushottam Pande, Vice-President, along with Sh. Sunil Kumar Das, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction on Monday, Tuesday and Wednesday. The Vice-President may look after all administrative work on Thursday and Friday.

Pune

1. Sh. Shridhar Mahadeo Bhosale, Judicial Member, along with Sh. Nirmal Kumar Soren, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Thane

1. Sh. Ramesh Nair, Judicial Member, along with Sh. Prallhad Shrikrishna Paranjape, Technical Member (State), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Chhatrapati Sambhajanagar

1. Sh. Dharnendra Kumar Rana, Judicial Member (Mumbai), along with Sh. Bhausahab Vishram Borhade, Technical Member (State), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Rajasthan

Jaipur Bench

1. Sh. Vishesh Sharma, Vice-President, along with Sh. Sunil Kumar Sinha, Member Technical (Centre), will take up all the cases of **category I** on Monday, Tuesday and Wednesday.
2. Sh. Hemant Bajaj, Judicial Member, along with Sh. Sunil Kumar Sinha, Member Technical (Centre), will take up all the cases of **category II** on Thursday and Friday.

Jodhpur Bench

1. Ms. Jaishree Ahuja, Judicial Member, along with Sh. Ram Niwas, Technical Member (Centre) ,will take up all the cases of **category I** on Monday, Tuesday and Wednesday.
2. Sh. Rajkumar Sharma, Judicial Member, along with Sh. Ram Niwas, Technical Member (Centre), will take up all the cases of **category II** on Thursday and Friday.

Orissa

Cuttack

1. Ms. Suchismita Misra, Vice-President, along with Sh. Ranjan Kumar Sahoo, Technical Member (Centre), will take up all the cases of **category I** on Monday, Tuesday and Wednesday.
2. Ms. Suchismita Misra, Vice-President, along with Sh. Ananda Satpathy, Technical Member (State), will take up all the cases of **category II** on Thursday and Friday.

Tamil Nadu and Puducherry

Chennai Bench

1. Sh. Praveen Kumar Jain, Vice-President, along with Sh. Shaik Khader Rahman, Technical Member (Centre), will take up all the cases of **category I** on Monday and Tuesday.
2. Sh. Praveen Kumar Jain, Vice-President, along with Sh. M Mathew Jolly, Technical Member (Centre), (Coimbatore Bench) will take up all the cases of **category II** on Wednesday.

Coimbatore Bench

1. Sh. Praveen Kumar Jain, Vice-President, along with Sh. M Mathew Jolly, Technical Member (Centre), shall consider **all the three categories on Thursday**.

Madurai Bench

1. Sh. Praveen Kumar Jain, Vice-President, along with Sh. Shaik Khader Rahman, Technical Member (Centre), shall consider **all the three categories on 1st, 2nd and 3rd Friday**.

Puducherry (Circuit Bench)

1. Sh. Praveen Kumar Jain, Vice-President, along with Sh. Shaik Khader Rahman, Technical Member (Centre), shall consider **all the three categories on 4th and 5th Friday**.

Telangana

Hyderabad Bench

1. Sh. Sushil Kumar Sharma, Vice-President, along with Sh. Duvvuri Krishna Srinivas, Technical Member (Centre), will take up all the cases of **category I** on Monday, Tuesday and Wednesday.
2. Sh. A P Ravi, Judicial Member, along with Sh. Duvvuri Krishna Srinivas, Technical Member (Centre), will take up all the cases of **category II** on Thursday and Friday.

Uttar Pradesh

Ghaziabad

1. Sh. Sanjay Kumar Chandhariyavi, Vice-President, along with Ms. Sungita Sharma, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Lucknow Bench

1. Sh. Santosh Kumar Srivastava, Judicial Member, along with Sh. Alok Chopra, Technical Member (Centre), will take up all the cases of **category I** (all working days).
2. Sh. Narendra Kumar, Judicial Member, along with Sh. Arvind Kumar, Technical Member (State), will take up all the cases of **category II** (all working days).

Prayagraj Bench

1. Sh. Mahtab Ahmad, Judicial Member, along with Sh. Ashish Varma, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Varanasi Bench

1. Sh. Narendra Bahadur Yadav, Judicial Member, along with Sh. Ananjai Kumar Rai, Technical Member (State), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Agra Bench

1. Sh. Ajeet Singh, Judicial Member, along with Sh. Vivek Kumar, Technical Member (State), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Uttarakhand

Dehradun Bench

1. Sh. Naresh Katyal, Vice-President, along with Sh. Amand Shah, Technical Member (Centre), will take up all the cases of **category I** on Monday, Tuesday and Wednesday.

2. Sh. Rajesh Jain, Judicial Member, along with Sh. Amand Shah, Technical Member (Centre), will take up all the cases of **category II** on Thursday and Friday.

West Bengal, Sikkim and Andaman & Nicobar Island

Kolkata

1. Sh. Satya Gopal Chattopadhyay, Vice-President, along with Sh. Bijoy Kumar Kar, Technical Member (Centre), will take up all the cases of **category I** on Monday, Tuesday and Wednesday.
2. Sh. Sunil Kumar Singh, Judicial Member, along with Sh. Bijoy Kumar Kar, Technical Member (Centre), will take up all the cases of **category II** on Thursday and Friday.

In case of Technical Member or Judicial Member have been assigned to form a bench in the neighbouring State or different place of posting then he/she is entitled to travelling expenses and daily expenses as per the Rule equivalent to Level 17 of the Central Government. In such cases, the bench concerned should extend all necessary courtesies for his/her travelling or stay.

The Member who has been assigned work nearby cities has the discretion to hold virtual/hybrid mode hearing or hold Circuit with consultations with the respective Vice-Presidents.

(Dr. Sanjaya Kumar Mishra)
President, GSTAT

Copy to:-

- 1.) The Vice-President, GSTAT, All State Benches
- 2.) The Hon'ble Members, GSTAT, All State Benches
- 3.) The Joint Secretary, GSTAT Cell, Department of Revenue
- 4.) PS to the Additional Secretary., D/o Revenue, M/o Finance.
- 5.) The JR/DR/AR of all State Benches of GSTAT
- 6.) Notice Board
- 7.) Office Order



GOODS & SERVICES TAX APPELLATE TRIBUNAL (GSTAT)

DEPARTMENT OF REVENUE, MINISTRY OF FINANCE

6TH FLOOR, TOWER-1, JEEVAN BHARTI BUILDING

CONNAUGHT PLACE, NEW DELHI-110001

F.No- GSTAT/ Pr. Bench/Portal/125/2025-26 3368
10/03/26

Date – 10.03.2025

INSTRUCTIONS

APL-05 must contain soft copies of Show Cause Notice (SCN), Order-in-Original (OIO), Order-in-Appeal (OIA), Statement of Facts and grounds of appeal. Pre deposit and Court fees are compulsory. However, if there are any orders of the Higher Courts for exemption of Court Fee / Pre Deposit then flag (defect) should not be raised.

In case the Appellant prefers Under Sub-Section (1) of Section 112 by attaching a scanned copy certified OIO, OIA and if the Scrutiny officer is satisfied from the endorsement made therein by the issuing Authorities, that it is a certified copy of OIO or OIA, a flag(defect) should not be raised.

The Appellant taxpayer shall also upload a copy of the Authorization issued in favour of the tax professional or Vakalatnama executed in the name of an Advocate.

As far as the application filled by the Revenue under Sub-Section (3) of Section 112 are concerned, the following document are necessary.

1. Show Cause Notice.
2. Order in Original
3. Order in Appeal.
4. Opinion of the Commissioner directing his officer to make the application.
5. Statement of facts.
6. Grounds of appeal.

No Court Fee / Pre Deposit is required in appeal filed by the Revenue (Department).

One Verification and Digital Signature of appellant is required.

This issues with the approval of President, GSTAT.


10/03/26

Saurav Suman Shardool,
Registrar, GSTAT.



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

F. No. GSTAT/Office Orders/24-25/09

2909
29/01/26

Date: 29 Jan 2026

OFFICE ORDER 33/2026

The Principal Bench, Goods and Service Tax Appellate Tribunal is functioning as per the yearly Calendar of Hon'ble High Court of Delhi.

It is resolved that all the State Benches of the Goods and Services Tax Appellate Tribunal shall function as per the yearly calendar of their respective Hon'ble High Court in whose jurisdiction the State Bench is located, with the further stipulation that during vacations viz. Puja, Diwali, Winter & Summer, the offices and benches shall function with half strength; a roaster shall be prepared by the respective Vice-President.

Sanjaya Kumar Mishra
29/1/26

(Justice Dr. Sanjaya Kumar Mishra)

President, GSTAT

Copy to:

1. PS to Justice Shri Mayank Kumar Jain, Judicial Member, Principal Bench, GSTAT
2. PS to Sh. Anil Kumar Gupta, Technical Member (Centre), Principal Bench, GSTAT
3. PS to Sh. A. Venu Prasad, Technical Member (State), Principal Bench, GSTAT
4. Shri Saurav Suman Shardool, Registrar, Principal Bench, GSTAT
5. All State Benches, GSTAT
6. Notice Board/Website/Guard file Principal Bench, GSTAT



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(GST APPELLATE TRIBUNAL)
PRINCIPAL BENCH, NEW DELHI

F.No. GSTAT/Pr.Bench/Portal/125/25-26 ^{27/11-15} Dated: 20th January, 2026
_{20/01/26}

Office Order No.

In terms of the powers conferred by rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025 and considering the difficulties being faced by the appellants in the initial phase for filing of appeals on the GSTAT Portal, the President is pleased to direct 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 i.e. the defects not affecting the merit of the case shall not be raised, for an initial period of 06 months from the date of issuance of this order."

Further, it is clarified that the documents generated digitally through GSTN System are not required to be certified, whereas, scanned copies of the physical documents attached with the appeal shall be signed.

This issues with the approval of the Hon'ble President, GSTAT.


20/01/26

Registrar

GSTAT

Copy to-

1. PS to the President, GSTAT
2. PS to the Members, Pr. Bench, GSTAT
3. PS to the Registrar, GSTAT
4. All State Benches, for information and necessary action please.
5. Website



Goods & Services Tax Appellate Tribunal (GSTAT)

Department of Revenue, Ministry of Finance

6th Floor, Tower-1, Jeevan Bharti Building

Connaught Place, New Delhi-110001

F. No. GSTAT/Pr. Bench/Portal/125/25-26 /2367-70

Date: 16-Dec-2025

ORDER NO. 315/2025

WHEREAS, an order dated 24-09-2025 was issued by the undersigned, in exercise of the powers conferred under Rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, directing that appeals under Section 112 of the Central Goods and Services Tax Act, 2017, r/w the respective State/UT GST Act, arising from orders or decisions of the appellate and revisional authorities under Sections 107 and 108 of the said Act, be filed in a staggered manner as specified in the Table appended thereto;

02. In consideration of the current assessment of the portal's capabilities, it is deemed appropriate to dispense with the staggered filing protocol to promote unhindered access while preserving system efficacy;

04. NOW, THEREFORE, in exercise of the powers conferred by Rule 123 of the aforesaid Rules, the undersigned is pleased to revoke the order dated 24-09-2025 with effect from 18-12-2025. This revocation shall not impugn the validity of any appeals lodged pursuant to the prior order before 18-12-2025. This order is without prejudice to the powers of the Appellate Tribunal under Section 112 of the Central Goods and Services Tax Act, 2017.

(Justice Sanjaya Kumar Mishra)

President, GST Appellate Tribunal

Copy to:

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



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

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

1499-1502
24/09/2025

Date: 24-09-2025

Order No.

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

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

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

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

Table


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



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

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

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



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

Copy to-

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



User Advisory for the GSTAT E-Filing Portal

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

Section 1: Getting Started on the Homepage

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

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

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

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

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

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

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

Section 2: The E-Filing and Submission Process

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

Step 2.1: Login and Initial Setup

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

Step 2.2: Completing the Appeal Form

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

1. **Order Details:** Select the appropriate order against which the appeal before GSTAT is sought to be filed.
2. **Basic s Case Details:** Enter case information. (You can copy-paste this from your offline Excel sheet).
3. **Appellant s Respondent Details:** Verify or add party information.
4. **Add Representative:** Add your legal representative. **Vakalatnama is mandatory (in case the representative has not already registered on the portal and his name is not available in the drop down)** . (Your representative(s) should have registered themselves in the application else their names shall not be available in Add Representative section)

5. **Demand Details:** Fill in the demand calculation sheet, if APL-04 is not in the system. Also ensure that the amount of pre-deposit required under section 112(8) is actually paid.
6. **Upload Documents:** Upload all required documents in **PDF format**. This includes the detailed Appeal, Affidavits, Impugned Order (for manual filing), and Vakalatnama.
7. **Checklist s Final Preview:** Review the final checklist to ensure all information and documents are correct before submission.

Step 2.3: Appeal Fee Payment

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

Step 2.4: Digital Signing and Final Submission

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

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

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

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

New Delhi, the 24th April, 2025

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

CHAPTER I**Preliminary**

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

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

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

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

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

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

CHAPTER II Powers and Functions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER III **Institution of appeals - Procedure**

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

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

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

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

(3) In a case where the –

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER IV

Cause list

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER V

Hearing of Appeal

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER VI RECORD OF PROCEEDINGS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER VII: MAINTENANCE OF REGISTERS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER VIII INSPECTION OF RECORD

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

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

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

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

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

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

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

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

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

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

CHAPTER IX:
Appearance of authorised representative

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

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

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

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

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

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

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

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

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

CHAPTER X AFFIDAVITS

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

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

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

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

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

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

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

CHAPTER XI DISCOVERY, PRODUCTION AND RETURN OF DOCUMENTS

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

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

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

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

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

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

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

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

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

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

CHAPTER XII EXAMINATION OF WITNESSES AND ISSUE OF COMMISSIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER XIII DISPOSAL OF CASES AND PRONOUNCEMENT OF ORDERS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER XIV

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

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

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

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

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

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

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

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

CHAPTER XV Miscellaneous

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(in Appeal)

No..... Registrar
 Appellate Tribunal

(Appellant)

Vs

(Respondent)

Sl. No., or
 Order and date

Brief order, mentioning
 Reference, if necessary

How complied
 with and date of
 compliance

1.

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

It is in order

It is not in order for the reasons stated.

1.

2.

3.

4.

For Deputy Registrar
 or Assistant Registrar

2.

A copy of Order be
 sent to the respondent or appellant

For Deputy Registrar
 or Assistant Registrar

Dispatched on.....

Format of Indexing
[See rule 66 and 113]

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

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

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

To
The Registrar,
The Goods and Services Tax Appellate Tribunal

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

Sir,

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

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

Yours sincerely,

Dated day of

Address:

Enclosure: as aforesaid Tele No.:

GSTAT FORM-05

BEFORE THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL

[See rule 6 and 81]

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

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

(Signature)

Name and designation with date.

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

To,

.....

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

(Enter description of documents requisitioned)

“By Order of Appellate Tribunal”

Registrar.

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

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

Deposition of Petitioner’s Witness or Respondent’s Witness

- 1. Name :
- 2. Father’s/Mother’s/Husband’s Name :
- 3. Age :
- 4. Occupation :
- 5. Place of Residence and address :
- 6. Name of the Officer administering the

Oath / affirmation :

- 7. Name of the Interpreter if any, duly

Sworn/ solemnly affirmed :

Duly sworn/ solemnly/ affirmed

Examination-in-chief: By

Date:

.....

Cross-examination: By

.....

Re-examination, if any:

.....

(Signature of the witness on each page)

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

Signature of the Member of the Appellate Tribunal with date.

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

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

Signature of the Registrar

(Seal of the Appellate Tribunal).

Date :

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

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

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

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

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

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

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

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

GSTAT CDR - 07-SUPREME COURT

[See rule 116]

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

GSTAT CDR -08 – HIGH COURT

[See rule 116]

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

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

S.S.SHARDOOL, Registrar GST Appellate Tribunal