

## SILVER JUBILEE KNOWLEDGE SERIES
















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# GSTAT READY RECKONER

Prepared by:

**Swamy Associates  
Knowledge Centre**

## **TABLE OF CONTENTS**

<b>S. No.</b>	<b>Act/Notifications</b>	<b>Page Nos.</b>	<b>Click to view</b>
1.	Detailed Index	<b>i – ix</b>	
2.	Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025	<b>1 – 42</b>	
3.	GSTAT Forms	<b>43 – 54</b>	
4.	Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023	<b>55 – 68</b>	
5.	Order No. 09 /2019-Central Tax dated 3 <sup>rd</sup> December, 2019	<b>69 – 70</b>	
6.	Circular No. 207/1/2024-GST dated 26 <sup>th</sup> June, 2024 - fixing monetary limits for filing appeals or applications by the Department before GSTAT	<b>71 – 75</b>	
7.	Circular No. 224/18/2024 GST dated 11 <sup>th</sup> July, 2024 – Guidelines for recovery of outstanding dues	<b>76 – 81</b>	
8.	Notification vide S.O. 3048(E). dated 31st July, 2024	<b>82 – 90</b>	
9.	Notification vide S.O. 5063(E) dated 26 <sup>th</sup> November, 2024	<b>91 – 97</b>	
10.	Notification vide S.O. 4219(E) dated 17 <sup>th</sup> September, 2025 relating to Jurisdiction of GSTAT Principal Bench	<b>98</b>	
11.	Notification vide S.O. 4220(E) dated 17 <sup>th</sup> September, 2025 relating to due date for filing Appeals before GSTAT	<b>99</b>	
12.	F. No. GSTAT/Pr. Bench/Portal/125/25-26 dated 24.09.2025 – Order for Staggered filing of appeals	<b>100 – 102</b>	
13.	Relevant Provisions of Central Goods and Services Act, 2017	<b>103 – 128</b>	
14.	Relevant Provisions of Central Goods and Services Rules, 2017	<b>129 – 134</b>	
15.	GST APL Forms	<b>135 – 162</b>	

## DETAILED INDEX

### GOODS AND SERVICES TAX APPELLATE TRIBUNAL (PROCEDURE)

#### RULES, 2025

#### **I. Chapter I PRELIMINARY (From Rule 1 to Rule 2)**

- [Rule 1](#) Short title and commencement
- [Rule 2](#) Definitions

#### **II. Chapter II POWERS AND FUNCTIONS (From Rule 3 to Rule 17)**

- [Rule 3](#) Computation of time period
- [Rule 4](#) Format of order or direction or ruling
- [Rule 5](#) Official seal of the Appellate Tribunal
- [Rule 6](#) Custody of the records
- [Rule 7](#) Sittings of Bench
- [Rule 8](#) Sitting hours of the Appellate Tribunal
- [Rule 9](#) Working hours of office
- [Rule 10](#) Inherent powers
- [Rule 11](#) Calendar
- [Rule 12](#) Listing of cases
- [Rule 13](#) Power to exempt
- [Rule 14](#) Power to extend time
- [Rule 15](#) Powers and functions of the Registrar
- [Rule 16](#) Power of adjournment
- [Rule 17](#) Delegation powers of the President

#### **III. Chapter III INSTITUTION OF APPEALS – PROCEDURE (From Rule 18 to Rule 37)**

- [Rule 18](#) Filing of appeals
- [Rule 19](#) Date of presentation of appeals
- [Rule 20](#) Contents of an appeal Form
- [Rule 21](#) Documents required to accompany Form of appeal
- [Rule 22](#) Endorsement and verification

- [Rule 23](#) Translation of documents
- [Rule 24](#) Endorsement and scrutiny of petition or appeal or document
- [Rule 25](#) Registration of admitted appeals
- [Rule 26](#) Ex-parte amendments
- [Rule 27](#) Calling for records
- [Rule 28](#) Production of authorization for and on behalf of an applicant or respondent or party
- [Rule 29](#) Interlocutory applications
- [Rule 30](#) Procedure on production of defaced, torn or damaged documents
- [Rule 31](#) Grounds which may be taken in appeal
- [Rule 32](#) Rejection or amendment of Form of appeal
- [Rule 33](#) Who may be joined as respondents
- [Rule 34](#) Endorsing copies to the party
- [Rule 35](#) Filing of Form of cross-objections, applications or replies to appeals or applications
- [Rule 36](#) Filing of reply and other documents by the respondents
- [Rule 37](#) Filing of rejoinder

**IV. [Chapter IV CAUSE LIST \(From Rule 38 to Rule 40\)](#)**

- [Rule 38](#) Preparation and publication of daily cause list
- [Rule 39](#) New cause list and adjournment of cases on account of non-sitting of an Appellate Tribunal
- [Rule 40](#) Service of notices and communication

**V. [Chapter V HEARING OF APPEAL \(From Rule 41 to Rule 52\)](#)**

- [Rule 41](#) Hearing of appeal
- [Rule 42](#) Action on appeal for appellant's default
- [Rule 43](#) Hearing of appeals ex parte
- [Rule 44](#) Continuance of proceedings after death or adjudication as an insolvent of a party to the appeal
- [Rule 45](#) Production of additional evidence

- [Rule 46](#) Production of evidence by Affidavit
- [Rule 47](#) Adjournment of appeal
- [Rule 48](#) Proceedings to be open to public
- [Rule 49](#) Procedure for filing of and disposal of interlocutory application
- [Rule 50](#) Appeal referred to larger Bench
- [Rule 51](#) Order to be signed and dated
- [Rule 52](#) Publication of orders

**VI. [Chapter VI RECORD OF PROCEEDINGS \(From Rule 53 to Rule 58\)](#)**

- [Rule 53](#) Court diary
- [Rule 54](#) Order sheet
- [Rule 55](#) Maintenance of court diary
- [Rule 56](#) Statutes or citations for reference
- [Rule 57](#) Calling of cases in court
- [Rule 58](#) Regulation of court work

**VII. [Chapter VII MAINTENANCE OF REGISTERS \(From Rule 59 to Rule 66\)](#)**

- [Rule 59](#) Registers to be maintained
- [Rule 60](#) Arrangement of records in pending matters
- [Rule 61](#) Contents of main file
- [Rule 62](#) Contents of process file
- [Rule 63](#) Contents of execution file
- [Rule 64](#) File for miscellaneous applications
- [Rule 65](#) Preservation of Record
- [Rule 66](#) Retention, Preservation and Destruction of records

**VIII. [Chapter VIII INSPECTION OF RECORD \(From Rule 67 to Rule 71\)](#)**

- [Rule 67](#) Inspection of the records
- [Rule 68](#) Grant of inspection
- [Rule 69](#) Application for grant of inspection
- [Rule 70](#) Mode of inspection

- [Rule 71](#) Maintenance of register of inspection

**IX. [Chapter IX APPEARANCE OF AUTHORISED REPRESENTATIVE \(From Rule 72 to Rule 77\)](#)**

- [Rule 72](#) Appearance of authorised representative
- [Rule 73](#) Consent for engaging or change of authorised representative (Duly stamped as per the respective High Court rules)
- [Rule 74](#) Restrictions on appearance
- [Rule 75](#) Restriction on party's right to be heard
- [Rule 76](#) Empanelment of special authorised representatives by the Appellate Tribunal
- [Rule 77](#) Professional dress for the authorised representatives

**X. [Chapter X AFFIDAVITS \(From Rule 78 to Rule 83\)](#)**

- [Rule 78](#) Title of affidavits
- [Rule 79](#) Form and contents of the affidavit
- [Rule 80](#) Persons authorised to attest
- [Rule 81](#) Affidavits of illiterate, visually challenged persons
- [Rule 82](#) Identification of deponent
- [Rule 83](#) Annexures to the affidavit

**XI. [Chapter XI DISCOVERY, PRODUCTION AND RETURN OF DOCUMENTS \(From Rule 84 to Rule 87\)](#)**

- [Rule 84](#) Application for production of documents, form of summons
- [Rule 85](#) Suo motu summoning of documents
- [Rule 86](#) Marking of documents
- [Rule 87](#) Return and transmission of documents

**XII. [Chapter XII EXAMINATION OF WITNESSES AND ISSUE OF COMMISSIONS \(From Rule 88 to Rule 98\)](#)**

- [Rule 88](#) Procedure for examination of witnesses, issue of Commissions

- [Rule 89](#) Examination in camera
- [Rule 90](#) Form of oath or affirmation to witness
- [Rule 91](#) Form of oath or affirmation to interpreter
- [Rule 92](#) Officer to administer oath
- [Rule 93](#) Form recording of deposition
- [Rule 94](#) Numbering of witnesses
- [Rule 95](#) Grant of discharge certificate
- [Rule 96](#) Witness allowance payable
- [Rule 97](#) Records to be furnished to the Commissioner
- [Rule 98](#) Taking of specimen handwriting, signature etc.

**XIII. [Chapter XIII DISPOSAL OF CASES AND PRONOUNCEMENT OF ORDERS \(From Rule 99 to Rule 114\)](#)**

- [Rule 99](#) Disposal of Cases
- [Rule 100](#) Operative portion of the order
- [Rule 101](#) Corrections
- [Rule 102](#) Power to impose Costs
- [Rule 103](#) Pronouncement of Order
- [Rule 104](#) Pronouncement of order by any one member of the Bench
- [Rule 105](#) Authorising any member to pronounce order
- [Rule 106](#) Recusal
- [Rule 107](#) Enlargement of time
- [Rule 108](#) Rectification of Order
- [Rule 109](#) General power to amend
- [Rule 110](#) Making of entries by Court officer
- [Rule 111](#) Transmission of order by the Court officer
- [Rule 112](#) Format of order
- [Rule 113](#) Indexing of case files after disposal
- [Rule 114](#) Copies of orders in library

**XIV. [CHAPTER XIV ELECTRONIC FILING AND PROCESSING OF APPEALS AND CONDUCT OF PROCEEDINGS IN THE APPELLATE TRIBUNAL IN HYBRID MODE](#)**

- [Rule 115](#) Electronic filing and processing of appeals and applications, etc.

**XV. [Chapter XV MISCELLANEOUS \(From Rule 116 to Rule 124\)](#)**

- [Rule 116](#) Register of appeals, petitions, etc.
- [Rule 117](#) Placing of order of Hon'ble Supreme Court and Hon'ble High Courts before the Appellate Tribunal
- [Rule 118](#) Registrar to ensure compliance of Hon'ble Supreme Court or Hon'ble High Courts orders
- [Rule 119](#) Fees
- [Rule 120](#) Award of costs in the proceedings
- [Rule 121](#) Dress for the Members
- [Rule 122](#) Dress for the parties
- [Rule 123](#) Removal of difficulties and issuance of directions
- [Rule 124](#) Inspection of the State Benches

**[GSTAT FORMS](#)**

- [GSTAT FORM-01](#) Interlocutory Application to the Appellate Tribunal under [Rule 29](#) & [Rule 49](#)
- [GSTAT FORM-02](#) Order Sheet under [Rule 54](#) and Format of Indexing under [Rule 66](#) & [Rule 113](#)
- [GSTAT FORM-03](#) Inspection under [Rule 67](#)
- [GSTAT FORM-04](#) Memorandum of appearance under [Rule 72](#)
- [GSTAT FORM-05](#) under [Rule 81](#)
- [GSTAT FORM-06](#) Summons under [Rule 84\(3\)](#)
- [GSTAT FORM-07](#) under [Rule 93](#)
- [GSTAT FORM-08](#) under [Rule 95](#)
- [GSTAT CDR-01](#) Cause List under [Rule 38](#)
- [GSTAT CDR-02](#) Court Diary under [Rule 53](#) & [Rule 110](#)
- [GSTAT-CDR-03](#) Register of Provisional Appeals under [Rule 59\(a\)](#)
- [GSTAT- CDR-04](#) Register of Appeals under [Rule 59\(b\)](#)
- [GSTAT-CDR-05](#) Register of Interlocutory Appeals under [Rule 59\(c\)](#)



- [GSTAT-CDR-06](#) Register of Inspection under [Rule 71](#)
- [GSTAT CDR-07](#) Supreme Court under [Rule 116](#)
- [GSTAT CDR-08](#) High Court under [Rule 116](#)

**GOODS AND SERVICES TAX APPELLATE TRIBUNAL (APPOINTMENT  
AND CONDITIONS OF SERVICE OF PRESIDENT AND MEMBERS) RULES,  
2023**

- I. CHAPTER I PRELIMINARY (From Rule 1 to Rule 2)**
  - [Rule 1](#) Short title, Commencement and Application
  - [Rule 2](#) Definitions
- II. CHAPTER II APPOINTMENT OF PRESIDENT AND MEMBER(From Rule 3 to Rule 6)**
  - [Rule 3](#) Selection for posts of President and Members
  - [Rule 4](#) Selection for re - appointment.
  - [Rule 5](#) Medical fitness of President and Members
  - [Rule 6](#) Retirement from parent service on appointment as President or Member
- III. CHAPTER III REMOVAL OF PRESIDENT OR MEMBER**
  - [Rule 7](#) Procedure for inquiry into complaints
- IV. CHAPTER IV SALARY AND ALLOWANCES (From Rule 8 to Rule 10)**
  - [Rule 8](#) Salary
  - [Rule 9](#) Allowances
  - [Rule 10](#) Transport allowance
- V. CHAPTER V PENSION, PROVIDENT FUND, GRATUITY AND LEAVE (From Rule 11 to Rule 12)**
  - [Rule 11](#) Pension, Provident Fund and Gratuity.
  - [Rule 12](#) Leave

**VI. [Chapter VI POWERS OF PRESIDENT AND VICE PRESIDENT \(From Rule 13 to Rule 14\)](#)**

- [Rule 13](#) Powers of President
- [Rule 14](#) Powers of Vice-President

**VII. [Chapter VII MISCELLANEOUS \(From Rule 15 to Rule 19\)](#)**

- [Rule 15](#) Declaration of Financial and other Interests
- [Rule 16](#) Other conditions of service
- [Rule 17](#) Oath of office and secrecy
- [Rule 18](#) Power to relax
- [Rule 19](#) Interpretation

**FORMS (From FORM I to FORM III)**

- [FORM I](#) Format for vacancy circular including the format for application
- [FORM II](#) Form of Oath of Office for President/ Member
- [FORM III](#) Form of Oath of Secrecy for President/Member

**[CENTRAL GOODS AND SERVICES TAX ACT, 2017](#)**

- [Section 2](#) Definitions
- [Section 107](#) Appeals to Appellate Authority.
- [Section 108](#) Powers of Revisional Authority.
- [Section 109](#) Constitution of Appellate Tribunal and Benches thereof.
- [Section 110](#) President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.
- [Section 111](#) Procedure before Appellate Tribunal.
- [Section 112](#) Appeals to Appellate Tribunal
- [Section 113](#) Orders of Appellate Tribunal.
- [Section 114](#) Financial and administrative powers of President.
- [Section 115](#) Interest on refund of amount paid for admission of appeal.
- [Section 116](#) Appearance by authorised representative.
- [Section 120](#) Appeal not to be filed in certain cases.
- [Section 121](#) Non-appealable decisions and orders.
- [Section 167](#) Delegation of powers.

- [Section 169](#) Service of notice in certain circumstances.
- [Section 171](#) Anti-profiteering measure

### **CENTRAL GOODS AND SERVICES TAX RULES, 2017**

- [Rule 110](#) Appeal to the Appellate Tribunal
- [Rule 110A](#) Procedure for the Appeals to be heard by a single Member Bench
- [Rule 111](#) Application to the Appellate Tribunal
- [Rule 112](#) Production of additional evidence before the Appellate Authority or the Appellate Tribunal
- [Rule 113](#) Order of Appellate Authority or Appellate Tribunal
- [Rule 113A](#) Withdrawal of Appeal or Application filed before the Appellate Tribunal

### **GST APL FORMS**

- [FORM GST APL-02A](#) Provisional Acknowledgment for submission of Appeal/Application
- [FORM NO. GST APL - 04](#) Summary of the demand after issue of order by the Appellate Authority, Tribunal or Court
- [FORM GST APL-04A](#) Summary of the order and demand after issue of order by the Goods and Services Tax Appellate Tribunal
- [FORM NO. GST APL - 05](#) Appeal to the Goods and Services Tax Appellate Tribunal
- [FORM NO. GST APL - 05/07 W](#) Application for Withdrawal of Appeal /Application filed before the Appellate Tribunal
- [FORM NO. GST APL - 06](#) Cross-objections before the Appellate Tribunal under sub-section (5) of section 112
- [FORM NO. GST APL - 07](#) Application to the Appellate Tribunal under sub section (3) of Section 112

**GOODS AND SERVICES TAX APPELLATE TRIBUNAL (PROCEDURE)  
RULES, 2025**

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

**NOTIFICATION  
New Delhi, the 24th April, 2025**

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

**CHAPTER I  
PRELIMINARY**

**1. Short title and commencement.**

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

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

**2. Definitions. -**

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

**(a) "Act"** means the Central Goods and Services Tax Act, 2017 or the State Goods and Service Tax Act, 2017 of the concerned State or the Union territory Goods and Services Tax Act, 2017;

**(b) "Adjudicating authority"** means the adjudicating authority as defined under [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;

(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 judgement or notice shall bear the seal of the Appellate Tribunal, except if the order is passed online and digitally signed.

#### **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.

#### **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

(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.

### **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) <sup>1</sup>[Notwithstanding anything contained in the foregoing chapter I to Chapter XIV, except as may be otherwise provided by order by the President, the provisions of this rule shall apply.].

(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 FORMS

**GSTAT FORM - 01**

[See [rule 29](#) and [49](#)]

## Interlocutory Application to the Appellate Tribunal

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

Place:

Date:

**Signature**

Name of the appellant or applicant or respondent

Designation or Status

## GSTAT FORM -02 - ORDER SHEET

[See [rule 54](#)]

(in Appeal)

No..... Registrar

Appellate Tribunal

(Appellant) Vs (Respondent)

Sl. No., or Order and 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 –



## GSTAT FORM-03 - INSPECTION

[See [rule 67](#)]

### Application to the Registrar for inspection of records

1. GSTIN/ Temporary Identification /Unique Identification Number –
  2. Name of the appellant –
  3. Address of the appellant –
  4. Original Appeal/Order Number -                      Date-
  5. Grounds of inspection –
  6. Purpose of inspection –
  7. Details of payment -
  8. Detail of documents for inspection –
    - (i) .....
    - (ii) .....
    - (iii) .....
  9. Remarks, if any -
- Place:  
Date:

**Signature**  
(Name of the Applicant)  
Designation or Status.

SCHEDULE OF FEES			
S. No.	Relevant Section/Rules	Nature of application / petition	Fees
1.	<a href="#">Rule 67</a> of GSTAT Procedural Rules 2025	Application for Inspection of Records	Rs.5000
2.	<a href="#">Rule 119(2)</a> of GSTAT procedural Rules 2025	Interlocutory Applications	Rs.5000
3.	<a href="#">Rule 110(5)</a> 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 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 the .....day 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 this .....day of ....20..... and that he was relieved at .....on..... He was paid/not paid any T.A. and D.A. or allowance of Rs.....

**Signature of the Registrar**

**(Seal of the Appellate Tribunal).**

**Date :**

## CAUSE LIST- GSTAT CDR-01

[See [rule 38](#)]

**Date:**

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

## GSTAT CDR -02 - COURT DIARY

[See [rule 53](#) and [110](#)]

Sl. No.	Appeal No.	Appellant or Respondent	Time at which sitting of Bench commenced	Time at which the Bench rose for lunch break	Time at which Bench reassembled	Time at which the Bench finally rose for the day
1	2	3	4	5	6	7

Whether the judgement is dictated in the open court, if so by which Member and Which SPS or PA took dictation	If not, Member to whom the case is assigned for passing the order	Whether the matter is part-heard, if so the next date given for hearing	Whether order is reserved, if so, the date of pronouncement of the order	Whether matter is adjourned with date then the next date of hearing	Initials of Gazetted Officer	Remarks
8	9	10	11	12	13	14

### **GSTAT-CDR -03 - REGISTER OF PROVISIONAL APPEALS**

**[See [rule 59\(a\)](#)]**

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

### **GSTAT- CDR -04- REGISTER OF APPEALS**

**[See [rule 59\(b\)](#)]**

Sl. No.	Appeal No.	Appellants' Name(s) and Address	Respondent name(s) and Address	No. of Order in Appeal	Period of dispute	Section under which original order passed
1	2	3	4	5	6	7

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
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 Appeal	Name of the Applicant or Respondent	Date of dispatch of records to GSTAT	Date of receipt of records at GSTAT
1	2	3	4	5	6

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
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 Appeal	Name of the Applicant or Respondent	Date of dispatch of records to GSTAT	Date of receipt of records at GSTAT
1	2	3	4	5	6

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
7	8	9	10	11	12

**GOODS AND SERVICES TAX APPELLATE TRIBUNAL (APPOINTMENT  
AND CONDITIONS OF SERVICE OF PRESIDENT AND MEMBERS) RULES,  
2023**

**MINISTRY OF FINANCE  
(Department of Revenue)  
NOTIFICATION  
New Delhi, the 25th October, 2023**

G.S.R. 793(E).— In exercise of the powers conferred by section 110 read with section 164 of the Central Goods And Services Tax Act, 2017 (12 of 2017) and in supersession of the Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019 except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby makes the following rules, namely:-

**CHAPTER I  
PRELIMINARY**

**1. Short title, commencement and application.**

- (1) These rules may be called the Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023.
- (2) They shall come into force on the date of their publication in the Official Gazette.
- (3) These rules shall apply to the President, Judicial Member, Technical Member (Centre) and Technical Member (State) of the Principal Bench and State Bench of Goods and Services Tax Appellate Tribunal.

**2. Definitions.**

- (1) In these rules, unless the context otherwise requires, —
  - (a) “Act” means the Central Goods And Services Tax Act, 2017 (12 of 2017);
  - (b) “Committee” means the Search-cum-Selection Committee constituted under clause (a) or clause (b) of sub-section (4) of section 110 of the Act;
  - (c) “Form” means a Form appended to these rules;
  - (d) “Member” means a Technical Member (Centre) or Technical Member (State) or Judicial Member of the Goods and Services Tax Appellate Tribunal;
  - (e) “section” means a section of the Act;

(f) “Tribunal” means Goods and Services Tax Appellate Tribunal constituted under section 109 of the Act.

(2) Words and expressions used herein and not defined but defined in the Act shall have the same meaning as respectively assigned to them in the Act.

## **CHAPTER II**

### **APPOINTMENT OF PRESIDENT AND MEMBER**

#### **3. Selection for posts of President and Members—**

(1) The Committee may cause a vacancy circular to be issued through the Member-Secretary, giving details of the posts of Members proposed to be filled up, including the following—

- (a) number of existing and anticipated vacancies;
- (b) qualifications;
- (c) salary and allowances;
- (d) format for application; and
- (e) last date for filing of applications,

in Form-I after making such modifications as may be deemed fit by the Committee.

(2) The Committee shall scrutinise, or cause to be scrutinised, every application received in response to the circular, against the qualifications and may shortlist such number of eligible candidates for personal interaction as it may deem fit.

(3) For the post of President, the Committee may, either cause a vacancy circular to be issued and call for applications or search for suitable persons eligible for appointment and make an assessment for selection to the post of President.

(4) The Committee shall make its recommendations based on the overall assessment of eligible candidates including assessment through the personal interaction after taking into account the suitability, record of past performance, integrity as well as adjudicating and experience keeping in view the requirements of the Tribunal and shall recommend a panel of two names for every post for which selection is being done in accordance with the provisions of sub-section (6) of section 110 of the Act.

#### **4. Selection for re - appointment.—**

(1) An application for re-appointment shall be considered in the same manner as that for the original appointment, along with the applications of all other persons in response to the vacancy circular.

(2) While making its assessment for suitability to a post, the Committee shall give additional weightage to persons seeking re-appointment on the basis of their experience in the Tribunal and while doing so, shall take into account, the performance of the person while working as a President or Member in the Tribunal.

#### **5. Medical fitness of President and Members.—**

(1) No person shall be appointed as President, Judicial Member or Technical Member (Centre) of the Principal Bench or the State Bench of the Tribunal or as Technical Member (State) of the Principal Bench unless he is declared medically fit by an authority specified by the Central Government in this behalf.

(2) No person shall be appointed as Technical Member (State) of the State Bench of the Tribunal unless he is declared medically fit by an authority specified in this behalf by the State in which the said State Bench is located.

#### **6. Retirement from parent service on appointment as President or Member.—**

Where, the person appointed as President or Member is a serving Judge of the Supreme Court or a High Court or a serving Member of an organised Service, he shall either resign or obtain voluntary retirement before joining the Tribunal.

### **CHAPTER III**

#### **REMOVAL OF PRESIDENT OR MEMBER**

#### **7. Procedure for inquiry into complaints.—**

(1) Where a written complaint alleging any definite charge of the nature referred to in sub-section (12) of section 110 of the Act in respect of President or Member is received by the Central Government, it shall make a preliminary scrutiny of such complaint.

(2) Where, on preliminary scrutiny, the Central Government is of the opinion that there are reasonable grounds for making an inquiry into the truth of any allegation referred to in sub-rule (1), it shall make a reference to the concerned Committee

(3) The said Committee shall conduct an inquiry or cause an inquiry to be conducted by a person who is, or has been, a -

(a). Judge of Supreme Court or Chief Justice of a High Court, where the inquiry is against the President; or

(b). Judge of a High Court, where the inquiry is against a Member.

(4) The inquiry shall be completed within such time or such further time as may be specified by the Central Government preferably within six months.

(5) After the conclusion of the inquiry, the Committee shall submit its report to the Central Government stating therein its findings and the reasons thereof on each of the charges separately with such observations on the whole case as it may think fit.

(6) The Committee shall not be bound by the procedure laid down by the Code of Civil Procedure, 1908 (5 of 1908) but shall be guided by the principles of natural justice and shall have power to regulate its own procedure, including the fixing of date, place and time of its inquiry.

## **CHAPTER IV**

### **SALARY AND ALLOWANCES**

#### **8. Salary.—**

(1) The President of the Tribunal shall, be paid a salary of rupees two lakh fifty thousand (fixed) per month.

(2) The Member shall be paid a salary of rupees two lakh twenty- five thousand per month.

(3) In case, a person appointed as the President, or Member, is in receipt of any pension, the pay of such person shall be reduced by the gross amount of pension drawn by him.

#### **9. Allowances.—**

(1) The President and Member shall be entitled to draw allowances and benefits as are admissible to a Government of India officer holding Group 'A' post carrying the same pay.

(2) Notwithstanding anything contained in sub-rule (1), the President or Members shall have option to avail of accommodation to be provided by the Central Government as per the rules for the time being in force or shall be eligible for reimbursement of house rent subject to a limit of -

(a) rupees one lakh fifty thousand per month in case of President of the Tribunal; and

(b) rupees one lakh twenty-five thousand per month in case of Members of the Tribunal.

#### **10. Transport allowance.—**

The President, or a Member shall be entitled to the facility of staff car for journeys for official and private purposes at the same terms and conditions as applicable to a Government of India officer holding Group 'A' post carrying the same pay.

**CHAPTER V**  
**PENSION, PROVIDENT FUND, GRATUITY AND LEAVE**

**11. Pension, Provident Fund and Gratuity.—**

Pension, Provident Fund and gratuity shall not be admissible for the service rendered in the Tribunal.

**12. Leave**

(1) The President or Member shall be entitled to thirty days of earned leave for every year of service.

(2) Casual Leave not exceeding eight days may be granted to the President and a Member in a calendar year.

(3) The payment of leave salary during leave shall be governed by rule 40 of the Central Civil Services (Leave) Rules, 1972.

(4) The President or Member shall be entitled to encashment of leave in respect of the earned Leave standing to his credit, subject to the condition that maximum leave encashment, including the amount received at the time of retirement from previous service shall not in any case exceed the prescribed limit under the Central Civil Service (Leave) Rules, 1972.

(5) Leave sanctioning authority for-

(a). Member, shall be the President

(b). President or Member in case of absence of President, shall be the Central Government.

(6) The Central Government shall be the sanctioning authority for foreign travel to the President and Members.

**CHAPTER VI**  
**POWERS OF PRESIDENT AND VICE PRESIDENT**

**13. Powers of President.-**

The President shall exercise the powers of Head of the Department for the purpose of:-

(a) Delegation of Financial Power Rules, 1978;

(b) General Financial Rules, 2017;

(c) Fundamental Rules and Supplementary Rules; and

(d) Central Civil Services (Classification, Control and Appeal) Rules, 1965

#### **14. Powers of Vice-President: -**

The Vice-President shall exercise the powers of the President provided under section 114 of the Act for the relevant State Benches for the purpose of:-

- (a) allocation of appeals amongst members within a bench under his jurisdiction;
- (b) deciding the appeals to be heard by Single Member as per provisions of the Act;
- (c) transfer of appeals amongst the State Benches within his jurisdiction;
- (d) refer cases under clause (a) of sub-section (9) of section 109 of the Act to a Member in a State Bench within his jurisdiction;
- (e) such other administrative and financial powers as may be assigned by the President by a general or special order.

### **CHAPTER VII MISCELLANEOUS**

#### **15. Declaration of Financial and other Interests.—**

The President or the Member shall, before entering upon his office, declare his assets, and his liabilities and financial and other interests.

#### **16. Other conditions of service.—**

- (1) The terms and conditions of service of a President or Member with respect to which no express provision has been made in these rules, shall be such as are admissible to a Government of India officer holding Group 'A' post carrying the same pay.
- (2) The President, or Member shall not undertake any arbitration assignment while functioning in these capacities in the Tribunal.
- (3) The President, or Member of the Tribunal, shall not, for a period of two years from the date on which they cease to hold office, accept any employment in, or connected with the management or administration of, any person who has been a party to a proceeding before the Tribunal:

Provided that nothing contained in this rule shall apply to any employment under the Central Government or a State Government or a local authority or in any statutory authority or any corporation established by or under any Central, State or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013 (18 of 2013).

**17. Oath of office and secrecy. —**

Every person appointed to be the President, or Member shall, before entering upon his office, make and subscribe an oath of office and secrecy in Form II and Form III annexed to these rules.

**18. Power to relax:-**

Where the Central Government is of the opinion that it is necessary or expedient so to do, it may, on the recommendations of the Council, by order and for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.

**19. Interpretation.-**

If any question arises relating to the interpretation of these rules, the decision of the Central Government thereon, on the recommendations of the Council, shall be final.



## FORM I

(See rule 3)

### [Format for vacancy circular including the format for application]

F. No. \_\_\_\_\_

Government of India

Ministry of \_\_\_\_\_

Department of \_\_\_\_\_

\*\*\*\*

### Vacancy Circular

Room No. New Delhi-110001

Dated, the \_\_\_\_\_

**Subject: - Selection for the posts of President/Member in Tribunal-reg.**

\*\*\*\*\*

**1. Tribunal:** - The Goods and Services Tax Appellate Tribunal is an Appellate Authority established under the Central Goods And Services Tax Act, 2017 to hear various appeals under the \_\_\_\_\_ Act, \_\_\_\_\_

Principal Bench is situated at New Delhi and its state Benches are situated at

A Member, upon selection, may be posted at any of these places.

**2. Vacancy:** - Applications are being invited for the following existing and anticipated vacancies:

Post	Place	Date of Vacancy

**3. Qualification:-** The qualifications, eligibility, salary and other terms and conditions of the appointment of a candidate will be governed by the provisions of the of Central Goods And Services Tax Act, 2017 and Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023.

**4. Procedure for selection:** - The Search-Cum-Selection Committee constituted under the clause (a) of subsection 4 of section 110 for the posts of Technical Member (State) of the State Bench and under clause (b) of subsection (4) of the said section of Central Goods And Services Tax Act, 2017 for the posts of President and other Members shall recommend names for appointment to the said post/s and shall scrutinise the applications with respect to suitability of application for the posts by giving due weightage to qualification and experience of candidates and shortlist candidates for conducting personal interaction. The final selection will be done on the basis of overall evaluation of candidates done by the Committee based on the qualification, experience and personal interaction.

**5. Application Procedure:-** Applications by eligible and willing officers are to be submitted through proper channel(whenever applicable) and should be accompanied with (i) bio-data in the proforma at Annexure-I (ii) Certificate to be furnished by the employer/ head of office/ forwarding authority as in Annexure-II (iii) clear photocopies of the up-to-date CR/APAR dossier of the officer containing CR/APARs of at least last five years duly attested by a Group A officer (iv) cadre clearance (v) integrity certificate/clearance from vigilance and disciplinary angle as in Annexure-III (vi) statement giving details of major or minor penalties, if any, imposed on the officer during the last ten years, to the following address, so as to reach this office latest by.—

[Name and Address]

Applicants can Log on to [https://. ....](https://.) to access the home page of the Online Application to apply (wherever applicable).

6. No TA/DA will be admissible to the candidates to be called for interview/interaction. The candidates are required to make own arrangements.

7. Advertisement and Prescribed application form can be downloaded from Ministry's/Tribunals website (name of the website) .

8. Any application received after due date or without necessary Annexure as mentioned above will not be entertained.

Wide publicity may be given in all organizations and their field formations to facilitate early and optimum number of application.

**(Name of the Signing Officer)**

**Under Secretary to the Govt. of India/Director**

**Annexure-I**

**PROFORMA**

Name :

1. Name

2. Date of Birth :

3. Category (SC/ST/OBC/UR) :

4. Designation/Profession :

5. Contact Details :

Space for  
photograph  
duly signed by  
candidate

	Residential		Official
	Present	Permanent	
Address:			
Mobile/Phone No.			

Email:			
--------	--	--	--

6. Cadre/Service [Wherever applicable] :

7. Educational qualification (in reverse chronological order):

Sl. No.	Name of University/Equivalent Institution	Degree	Year of passing	Division/% of marks obtained	Academic Distinction	Subject/Specialization

8 Work Experience:

8A. For the experience as employee, Employment record in chronological order starting with present Employment, list in reverse:

(a) For the post of Technical Member (Centre) and Technical Member (State) .

Sl. No.	Name & address of employer (Govt./PSU/Ministry/Department/any other	Designation, Pay or Scale of pay (Pay in Pay Matrix)	Period of Service		Nature of work/ experience*	Whether the said service is Group A or equivalent to Group A
			From	To		

\* Please specify whether the said work involves administration of an existing law (as defined in clause (48) of section

(2) of the Central Goods and Services Tax Act, 2017) or the goods and services tax in the Central Government in respect of post of Technical Member (Centre) or whether the work involves administration of an existing law or the goods and services tax or in the field of finance and taxation in the State Government in respect of post of Technical Member (State).

Also specify whether the said works involves judicial/ quasi-judicial functions.

(b) For the post of President and Judicial Member

Sl. No.	Name & address of employer (Govt./Court/any other	Designation, Pay or Scale of pay (Pay in Pay Matrix)	Period of Service		Nature of work/ experience*
			From	To	

- Please specify whether the said work involves Judicial or Quasi-Judicial /Criminal/Civil /Taxation/Company Affairs/or any other as may be applicable.

8. Write up on adjudicating experience

: of the applicant (200 words)

[Wherever applicable]

9. Mention :

a. Whether minimum three years of experience is there : (Yes/No. If yes, provide details thereof) in the administration of an existing law or goods and services tax in the Central Government for the post of Technical Member (Centre)

b. Whether minimum three years of experience is there : (Yes/No. If yes, provide details thereof ) in the administration of an existing law or goods and services tax or in the field of finance and taxation in the State Government for the post of Technical Member (State)

c. Any experience in handling such cases involving : (Brief Writeup) interpretation of goods and services tax law or an existing law for the posts of Judicial Member

12. Write up on 05, major achievement: (200 words each)

13. Awards/honours/Publications, if any :

14. Affiliation with the professional bodies/Institutions/societies/or any other body Including political party.

15. Additional information, if any, which :

You would like to mention in support of the application for the post.

### **DECLARATION**

1. I certify that the foregoing information is correct and complete to the best of knowledge and belief and nothing has been concealed/distorted. If at any time I found to have concealed/distorted any material information; my appointment shall be liable to summary termination without notice.

2. I shall not withdraw my candidature after the meeting of the Selection Committee.

3. I shall not decline the appointment, if selected for appointment by the Appointment Committee of Cabinet.

4. I shall join within 30 days from the date of issue of order of appointment.

5. I am aware that in case I violate any of the conditions mentioned at SI.No.2 to 4, the Government of India is likely to debar me for a period of three years for consideration for appointment outside the cadre and in any Autonomous Body/Statutory Body/Regulatory Body.

Date

Place

Signature of the Candidate

### **Annexure-II**

#### **CERTIFICATE TO BE FURNISHED BY THE EMPLOYER/HEAD OF OFFICE/FORWARDING AUTHORITY**

1. Certified that the particular furnished by Shri/Smt/Kum are correct and he/she possesses educational qualifications and experience mentioned in Annexure-I.

2. It is also certified that there is no vigilance/ disciplinary case either pending or being contemplated against him/her and vigilance clearance issued by competent Authority in the enclosed Annexure (III).

3. His/her integrity is certified.

4. No major or minor penalty was imposed on Shri/Smt/Kum during the last 10 years period.

5. The up-to-date attested Photostat copies of Annual Confidential Report/Annual Performance Appraisal Report of last 5years (each Photostat copy of Annual Confidential Report/Annual Performance Appraisal Report should be attested) in respect of Shri/Smt/Kum-----  
-----are enclosed herewith.

Seal & Signature of the cadre controlling Authority

### **Annexure-III**

#### **PARTICULARS OF THE OFFICERS FOR WHOM VIGILANCE CLEARANCE IS BEING SOUGHT**

**(To be furnished and signed by the competent authority or HOD)**

1. Name of the Officer (in full) :

2. Father's name :

3. Date of Birth :

4. Date of Retirement :

5. Date of entry into service :

6. Service to which the officer belongs including batch /year/ cadre etc. , wherever applicable :

7. Positions held (During ten preceding years) :

S.No	Organisation (name in full)	Designation & Place of Posting	Administrative/ Nodal Ministry/Department concerned (in case of officers of PSUs etc.)	From	To

8. Whether the officer has been placed on the agreed list or list of Officer of Doubtful Integrity (if yes, details to be given):

9. Whether any allegation of misconduct:

Involving vigilance angle was examined against the officer during the last 10 Years and if so with what result (\*)

10. Whether any punishment was awarded to the officer during the last 10 years and if so, the date of imposition and details of penalty (\*) :

11. Is any disciplinary/ criminal proceedings or charge sheet pending against the officer as on date (if so, details to be furnished) :

12. Is any action contemplated against the :

Officer as on date (if so, details to be furnished (\*))

(\*) If vigilance clearance had been obtained in the past, the information may be provided for the period thereafter,

Date:

**(NAME AND SIGNATURE)**

## **FORM II**

**(See rule 17)**

### **Form of Oath of Office for President/ Member**

I, A. B., having been appointed as President/Member of the Goods and Service Tax Appellate Tribunal, do solemnly affirm/do swear in the name of God that I will faithfully and conscientiously discharge my duties as the President/Member of the Appellate Tribunal to the best of my ability, knowledge and judgment, without fear or favour, affection or ill-will.

## **FORM III**

**(See rule 17)**

### **Form of Oath of Secrecy for President/Member**

I, A. B., having been appointed as the President/Member of the Goods and Service Tax Appellate Tribunal, do solemnly affirm/do swear in the name of God that I will not directly or indirectly communicate or reveal to any person or persons any matter which shall be brought under my consideration or shall become known to me as President/ Member of the Appellate Tribunal except as may be required for the due discharge of my duties as the President/Member.

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

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

**Order No. 09 /2019-Central Tax**

**New Delhi, the 03rd December, 2019**

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

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

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

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



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

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

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

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

(i) date of communication of order; or

(ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under [section 109](#), enters office;

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

(i) date of communication of order; or

(ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under [section 109](#), enters office.

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

**(Ruchi Bisht)**

**Under Secretary to the Government of India**

**Circular No. 207/1/2024-GST**  
**F. No. CBIC-20001/4/2024-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**

\*\*\*\*

**North Block, New Delhi,**  
**Dated the 26<sup>th</sup> June 2024**

To,

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

Madam/Sir,

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

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

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

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

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

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

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

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

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

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

**3. While determining whether a case falls within the above monetary limits or not, the following principles are to be considered:**

i. Where the dispute pertains to demand of tax (with or without penalty and/or interest), the aggregate of the amount of tax in dispute (including CGST, SGST/UTGST, IGST and Compensation Cess) only shall be considered while applying the monetary limit for filing appeal.

ii. Where the dispute pertains to demand of interest only, the amount of interest shall be considered for applying the monetary limit for filing appeal.

iii. Where the dispute pertains to imposition of penalty only, the amount of penalty shall be considered for applying the monetary limit for filing appeal.

iv. Where the dispute pertains to imposition of late fee only, the amount of late fee shall be considered for applying the monetary limit for filing appeal.

v. Where the dispute pertains to demand of interest, penalty and/or late fee (without involving any disputed tax amount), the aggregate of amount of interest, penalty and late fee shall be considered for applying the monetary limit for filing appeal.

vi. Where the dispute pertains to erroneous refund, the amount of refund in dispute (including CGST, SGST/UTGST, IGST and Compensation Cess) shall be considered for deciding whether appeal needs to be filed or not.

vii. Monetary limit shall be applied on the disputed amount of tax/interest/penalty/late fee, as the case may be, in respect of which appeal or application is contemplated to be filed in a case.

viii. In a composite order which disposes more than one appeal/demand notice, the monetary limits shall be applicable on the total amount of tax/interest/penalty/late fee, as the case may be, and not on the amount involved in individual appeal or demand notice.

#### **4. EXCLUSIONS**

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

i. Where any provision of the CGST Act or SGST/UTGST Act or IGST Act or GST (Compensation to States) Act has been held to be ultra vires to the Constitution of India; or

ii. Where any Rules or regulations made under CGST Act or SGST/UTGST Act or IGST Act or GST (Compensation to States) Act have been held to be ultra vires the parent Act; or

iii. Where any order, notification, instruction, or circular issued by the Government or the Board has been held to be ultra vires of the CGST Act or SGST/UTGST Act or IGST Act or GST (Compensation to States) Act or the Rules made there under; or

iv. Where the matter is related to -

a. Valuation of goods or services; or

b. Classification of goods or services; or

- c. Refunds; or
- d. Place of Supply; or
- e. Any other issue,

which is recurring in nature and/or involves interpretation of the provisions of the Act /the Rules/ notification/circular/order/instruction etc; or

v. Where strictures/adverse comments have been passed and/or cost has been imposed against the Government/Department or their officers; or

vi. Any other case or class of cases, where in the opinion of the Board, it is necessary to contest in the interest of justice or revenue.

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

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

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

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

6.3 Also, in respect of such cases where no appeal is filed based on the monetary limit, the Departmental representatives/counsels must make every effort to bring to the notice of the GSTAT or the Court, as the case may be, that the appeal in such cases was not filed only for the reason of the amount

of the tax in dispute being less than the specified monetary limit and, therefore, no inference shall be drawn that the decisions rendered therein were acceptable to the Department. Accordingly, they should draw the attention of the GSTAT or the Court towards the provisions of [sub-section \(4\) of section 120](#) of the CGST Act, 2017 as reproduced in para 1.1 above.

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

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

9. Hindi version will follow.

**(Sanjay Mangal)**

**Principal Commissioner (GST)**

**Circular No. 224/18/2024 GST**  
**CBIC 20001/4/2024 GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**

**New Delhi, Dated the 11th July, 2024**

To,

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

The Principal Directors General / Directors General (All)

Madam/Sir,

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

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

2. The matter has been examined. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field

formations, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby issues the following clarifications and guidelines.

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

4. In order to facilitate the taxpayers to make the payment of the amount of pre-deposit as per sub-section (8) of section 112 of CGST Act, and to avail the benefit of stay from recovery of the remaining amount of confirmed demand as per sub-section (9) of section 112 of CGST Act, it is hereby clarified that in cases where the taxpayer decides to file an appeal against the order of the



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

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

6. In case, the taxpayer does not make the payment of the amount equal to amount of pre-deposit or does not provide the undertaking/ declaration to the proper officer, then it will be presumed that taxpayer is not willing to file appeal against the order of the appellate authority and in such cases, recovery proceedings can be initiated as per the provisions of law. Similarly, when the Tribunal comes into operation, if the taxpayer does not file appeal within the timelines specified in Section 112 of the CGST Act read with Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019, the remaining amount of the demand will be recovered as per the provisions of law.

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

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

Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019, the remaining amount of the demand will be recovered as per the provisions of law.

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

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

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

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

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

**Sanjay Mangal**

**Principal Commissioner (GST)**

## MINISTRY OF FINANCE

### (Department of Revenue)

#### NOTIFICATION

**New Delhi, the 31st July, 2024**

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

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

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

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

<b>Sl.No.</b>	<b>State Name</b>	<b>No. of Benches</b>	<b>Location</b>	<b>Sitting / Circuit</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
1	Andhra Pradesh	1	Vijayawada	Vishakhapatnam
2	Bihar	1	Patna	-
3	Chhattisgarh	1	Raipur	-
4	Delhi	1	Delhi	-
5	Gujarat	2	Ahmedabad	-
6	Dadra and Nagar Haveli and Daman and Diu		Surat	Rajkot
7	Haryana	1	Gurugram	Hissar
8	Himachal Pradesh	1	Shimla	-

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

(iv) notifies the districts forming the jurisdiction of the State Benches of the Goods and Services Tax Appellate Tribunal specified in column (4) of the table below for the locations of the benches specified in corresponding entry in column (3), and in column (6) for the sitting or circuit specified in corresponding entry in column (5) thereof, with effect

from the date of publication of this notification in the Gazette of India (Extraordinary), namely:-

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

			5. Navsari, 6. Bharuch, 7. Valsad, 8. Surat, 9. Dang, and 10. Union Territory of Dadra and Nagar Haveli and Daman and Diu		5. Bhavnagar, 6. Morbi, 7. Rajkot, 8. Surendranagar, 9. Kutchh, 10. Gir-Somnath, 11. Devbhumi Dwarka, and 12. Botad
7	Haryana	Gurugram	1. Gurugram, 2. Charkhi Dadri, 3. Faridabad, 4. Jahjjar, 5. Mahendragarh, 6. Nuh, 7. Palwal, 8. Panipat, 9. Rewari, 10. Rohtak, and 11. Sonapat	Hissar	1. Hisar, 2. Ambala, 3. Bhiwani, 4. Fatehabad, 5. Jind, 6. Kaithal, 7. Karnal, 8. Kurukshetra, 9. Panchkula, 10. Sirsa, and 11. Yamunanagar
8	Himachal Pradesh	Shimla	All districts in the State of Himachal Pradesh	-	-
9 and 10	Jammu and Kashmir; and Ladakh	Jammu	1. Jammu, 2. Samba, 3. Kathua, 4. Rajouri, 5. Poonch, 6. Reasi, 7. Udhampur, 8. Ramban, 9. Doda, and 10. Kishtwar	Srinagar	1. Anantnag, 2. Kulgam, 3. Pulwama, 4. Shopian, 5. Srinagar, 6. Budgam, 7. Ganderbal, 8. Baramulla, 9. Bandipora, 10. Kupwara, 11. Leh, 12. Kargil, and 13. Union Territory of Ladakh
11	Jharkhand	Ranchi	All districts in the State of Jharkhand	-	-
12	Karnataka	Bengaluru	All districts in the State of Karnataka	-	-
13 and 14	Kerala and Lakshadweep	Ernakulam	1. Ernakulam (in cluding Aluva), 2. Idukki, 3. Thrissur, 4. Palakkad,	Thiruvananthapuram	1. Thiruvananthapuram 2. Kollam, 3. Alappuzha,



			5. Malappuram, 6. Kozhikode, 7. Wayanad, 8. Kannur, 9. Kasaragod, and 10. Union Territory of Lakshadweep		4. Pathanamthitta, and 5. Kottayam
15	Madhya Pradesh	Bhopal	All districts in the State of Madhya Pradesh	-	-
16 and 17	Maharashtra and Goa	Mumbai	1. Mumbai City and 2. Mumbai Suburban	Panaji (Circuit)	All districts in the State of Goa
		Pune	1. Pune, 2. Kolhapur, 3. Satara, 4. Sangli, 5. Ratnagiri, 6. Sindhudurg, 7. Solapur, and 8. Dharashiv	Thane	1. Thane, 2. Palghar, and 3. Raigad
		Nagpur	1. Nagpur, 2. Chandrapur, 3. Bhandara, 4. Gondia, 5. Gadchiroli, 6. Wardha, 7. Amravati, 8. Yavatmal, 9. Akola, 10. Washim, and 11. Buldhana	Chhatrapati Sambhaji nagar	1. Chhatrapati Sambhajinagar, 2. Beed, 3. Jalna, 4. Nashik, 5. Ahmednagar, 6. Nanded, 7. Latur, 8. Parbhani, 9. Hingoli, 10. Jalgaon, 11. Dhule, and 12. Nandurbar
18	Odisha	Cuttack	All districts in the State of Odisha	-	-
19 and 20	Punjab and Chandigarh	Chandigarh	1. Mohali, 2. Ropar, 3. Fatehgarh Sahib, 4. Patiala, 5. Sangrur, 6. Barnala, 7. Bathinda, 8. Fazilka,	Jalandhar	1. Jalandhar, 2. Hoshiarpur, 3. Nawan Shahr, 4. Kapurthala, 5. Amritsar, 6. Tarn Taran, 7. Gurdaspur, 8. Pathankot, 9. Ludhiana, 10. Moga,

			9. Sri Muktsar Sahib, 10. Malerkotla, 11. Mansa, and 12. Union Territory of Chandigarh		11. Ferozepur. and 12. Faridkot
21	Rajasthan	Jaipur	1. Ajmer, 2. Bhilwara, 3. Tonk, 4. Baran, 5. Bundi, 6. Jhalawar, 7. Kota, 8. Bharatpur, 9. Dholpur, 10. Karuali, 11. Sawai Madhopur, 12. Jaipur, 13. Alwar, 14. Jhunjhunu, 15. Sikar, 16. Dausa, 17. Beawar, 18. Kekri, 19. Shahpura, 20. Khairthal-Tijara, 21. Gangapur City, 22. Deeg, 23. Jaipur (Rural), 24. Kotputli-Behrod, 25. Neem Ka Thana, and 26. Dudu	-	-
		Jodhpur	1. Bikaner, 2. Churu, 3. Hanumangarh, 4. Shri Ganganagar, 5. Banswara, 6. Chittorgarh, 7. Dungarpur, 8. Udaipur, 9. Rajsamand, 10. Pratapgarh, 11. Barmer,	-	-

			12. Jaisalmer, 13. Jalore, 14. Jodhpur, 15. Pali, 16. Sirohi, 17. Nagaur, 18. Anoopgarh, 19. Salumber, 20. Jodhpur (Rural), 21. Falodi, 22. Balotra, 23. Sanchor, and 24. Deedwana- Kuchaman		
22 and 23	Tamil Nadu and Puducherry	Chennai	1. Chennai, 2. Tiruvallur, 3. Chengalpattu, 4. Kancheepuram, 5. Cuddalore, 6. Villupuram, 7. Kallakurichi, 8. Vellore, 9. Thirupathur, 10. Ranipet, and 11. Thiruvannamalai	Puducherry (Circuit)	All districts in the Union Territory of Puducherry
		Madurai	1. Thiruvarur, 2. Mayiladuthurai, 3. Nagapattinam, 4. Thanjavur, 5. Tiruchirappalli, 6. Perambalur, 7. Pudukottai, 8. Ariyalur, 9. Madurai, 10. Dindigul, 11. Theni, 12. Virudhunagar, 13. Sivagangai, 14. Ramanathapuram, 15. Tirunelveli, 16. Tenkasi, 17. Thoothukudi, and 18. Kanyakumari	Coimbatore	1. Coimbatore, 2. Nilgiris, 3. Tiruppur, 4. Erode, 5. Salem, 6. Namakkal, 7. Karur, 8. Dharmapuri, and 9. Krishnagiri
24	Telangana	Hyderabad	All districts in the State of Telangana	-	-

25	Uttar Pradesh	Lucknow	1. Lucknow, 2. Hardoi, 3. Rae Bareilly, 4. Sitapur, 5. Lakhimpur Kheri, 6. Unnao, 7. Kanpur Nagar, 8. Kanpur Dehat, 9. Bareilly, 10. Budaun, 11. Shahjahanpur, 12. Pilibhit 13. Ayodhya, 14. Bara Banki, 15. Gonda, 16. Bahraich, 17. Balarampur, and 18. Shrawasti	-	-
		Prayagraj	1. Prayagraj, 2. Pratapgarh, 3. Fatehpur, 4. Kaushambi, 5. Amethi, 6. Sultanpur, 7. Banda, 8. Chitrakoot, 9. Hamirpur 10. Mahoba, and 11. Ambedkar Nagar	Varanasi	1. Varanasi, 2. Ghazipur, 3. Chandauli, 4. Jaunpur, 5. Azamgarh, 6. Ballia, 7. Mau, 8. Mirzapur, 9. Sonbhadra, 10. Bhadohi, 11. Gorakhpur, 12. Basti, 13. Siddharthnagar, 14. Sant Kabir Nagar, 15. Deoria, 16. Maharajganj, and 17. Kushinagar
		Ghaziabad	1. Ghaziabad, 2. Hapur, 3. Bulandshahar, 4. Gautam Buddha Nagar, 5. Meerut, 6. Baghpat, 7. Saharanpur, 8. Shamli,	Agra	1. Agra, 2. Farrukhabad (Fatehgarh), 3. Auraiya, 4. Kannauj, 5. Mainpuri, 6. Firozabad, 7. Aligarh, 8. Etah,

			9. Muzaffarnagar, 10. Moradabad, 11. Amroha, 12. Sambhal, 13. Rampur, and 14. Bijnor		9. Kasganj, 10. Mathura, 11. Hathras, 12. Jhansi, 13. Lalitpur, 14. Jalaun, and 15 Etawah
26	Uttarakhand	Dehradun	All districts in the State of Uttarakhand	-	-
27 to 36	West Bengal, Sikkim and Andaman and Nicobar Islands	Kolkata	All districts in the State of West Bengal and Sikkim; and Union Territory of Andaman and Nicobar Islands	-	-
	Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura	Guwahati	All districts in the state of Arunachal Pradesh, Assam, Manipur and Meghalaya	Aizawal (Circuit) Kohima (Circuit) Agartala (Circuit)	All districts in the state of Mizoram All districts in the state of Nagaland All districts in the state of Tripura]

### Explanations —

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

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

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

**BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.**

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

**NOTIFICATION**

**New Delhi, the 26th November, 2024**

**S.O. 5063(E).**—In exercise of the powers conferred by the sub-sections (1), (3) and (4) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendation of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), vide number S.O.3048(E), dated the 31st July, 2024, namely:-

(i) in clause (iii), in the Table of the said notification: —

a. against serial number 25 of column (1), in column (4), for the word “Varanasi”, the word “Prayagraj”, shall be substituted; and in column (5), for the word “Prayagraj”, the word “Varanasi”, shall be substituted;

b. against serial number 19 of column (1), in column (4), for the word “Jalandhar”, the word “Chandigarh”, shall be substituted; and in column (5), for the word “Chandigarh”, the word “Jalandhar”, shall be substituted;

(ii) after clause (iii) in the said notification, after the table, the following clause shall be inserted, namely:—

“(iv) notifies the districts forming the jurisdiction of the State Benches of the Goods and Services Tax Appellate Tribunal specified in column (4) of the table below for the locations of the benches specified in corresponding entry in column (3), and in column (6) for the sitting or circuit specified in corresponding entry in column (5) thereof, with effect from the date of publication of this notification in the Gazette of India (Extraordinary), namely:-

Sl. No.	State Name	Location	Jurisdiction (Districts)	Sitting / Circuit	Jurisdiction (District)
(1)	(2)	(3)	(4)	(5)	(6)
1	Andhra Pradesh	Vijayawada	1. Krishna, 2. NTR, 3. Guntur, 4. Palnadu, 5. Bapatla, 6. Prakasam, 7. Sri Potti Sriramulu Nellore, 8. Kurnool,	Vishakh apatna m	1. Srikakulam, 2. Vizianagaram, 3. Parvatipuram Manyam, 4. Alluri Sitharama Raju, 5. Visakhapatnam, 6. Anakapalli,

			9. Nandyal, 10. Ananthapuramu, 11. Sri Sathya Sai, 12. YSR Kadapa, 13. Annamayya, 14. Tirupati, and 15. Chittoor		7. Kakinada, 8. Dr. B. R. Ambedkar Konaseema, 9. East Godavari, 10. West Godavari, and 11. Eluru
2	Bihar	Patna	All districts in the State of Bihar	-	-
3	Chhattisgarh	Raipur	All districts in the State of Chhattisgarh		
4	Delhi	Delhi	All districts in the Union Territory of NCT of Delhi	-	-
5 & 6	Gujarat; and Dadra and Nagar Haveli and Daman and Diu	Ahmedabad	1. Ahmedabad, 2. Gandhinagar, 3. Banaskantha, 4. Mehsana 5. Arvalli, 6. Patan, 7. Dahod, 8. Panchmahal, 9. Mahisagar, 10. Vadodara, 11. Chhotaudepur, and 12. Sabarkantha	-	-
		Surat	1. Anand, 2. Kheda, 3. Tapi-Vyara, 4. Narmada, 5. Navsari, 6. Bharuch, 7. Valsad, 8. Surat, 9. Dang, and 10. Union Territory of Dadra and Nagar Haveli and Daman and Diu	Rajkot	1. Amreli, 2. Jamnagar, 3. Junagadh, 4. Porbandar, 5. Bhavnagar, 6. Morbi, 7. Rajkot, 8. Surendranagar, 9. Kutchh, 10. Gir-Somnath, 11. Devbhumi Dwarka, and 12. Botad
7	Haryana	Gurugram	1. Gurugram, 2. Charkhi Dadri, 3. Faridabad, 4. Jahjjar, 5. Mahendragarh, 6. Nuh, 7. Palwal, 8. Panipat, 9. Rewari, 10. Rohtak, and 11. Sonapat	Hissar	1. Hisar, 2. Ambala, 3. Bhiwani, 4. Fatehabad, 5. Jind, 6. Kaithal, 7. Karnal, 8. Kurukshetra, 9. Panchkula, 10. Sirsa, and 11. Yamunanagar
8	Himachal Pradesh	Shimla	All districts in the State of Himachal Pradesh	-	-

9 & 10	Jammu and Kashmir; and Ladakh	Jammu	1. Jammu, 2. Samba, 3. Kathua, 4. Rajouri, 5. Poonch, 6. Reasi, 7. Udhampur, 8. Ramban, 9. Doda, and 10. Kishtwar	Srinagar	1. Anantnag, 2. Kulgam, 3. Pulwama, 4. Shopian, 5. Srinagar, 6. Budgam, 7. Ganderbal, 8. Baramulla, 9. Bandipora, 10. Kupwara, 11. Leh, 12. Kargil, and 13. Union Territory of Ladakh
11	Jharkhand	Ranchi	All districts in the State of Jharkhand	-	-
12	Karnataka	Bengaluru	All districts in the State of Karnataka	-	-
13 & 14	Kerala and Lakshadweep	Ernakulam	1. Ernakulam (including Aluva), 2. Idukki, 3. Thrissur, 4. Palakkad, 5. Malappuram, 6. Kozhikode, 7. Wayanad, 8. Kannur, 9. Kasaragod, and 10. Union Territory of Lakshadweep	Thiruvananthapuram	1. Thiruvananthapuram 2. Kollam, 3. Alappuzha, 4. Pathanamthitta, and 5. Kottayam
15	Madhya Pradesh	Bhopal	All districts in the State of Madhya Pradesh	-	-
16 & 17	Maharashtra and Goa	Mumbai	1. Mumbai City and  2. Mumbai Suburban	Panaji (Circuit)	All districts in the State of Goa
		Pune	1. Pune, 2. Kolhapur, 3. Satara, 4. Sangli, 5. Ratnagiri, 6. Sindhudurg, 7. Solapur, and 8. Dharashiv	Thane	1. Thane, 2. Palghar, and 3. Raigad
		Nagpur	1. Nagpur, 2. Chandrapur, 3. Bhandara, 4. Gondia, 5. Gadchiroli, 6. Wardha, 7. Amravati, 8. Yavatmal, 9. Akola, 10. Washim, and	Chhatrapati Sambhaji nagar	1. Chhatrapati Sambhajnagar, 2. Beed, 3. Jalna, 4. Nashik, 5. Ahmednagar, 6. Nanded, 7. Latur, 8. Parbhani, 9. Hingoli,



			11. Buldhana		10. Jalgaon, 11. Dhule, and 12. Nandurbar
18	Odisha	Cuttack	All districts in the State of Odisha	-	-
19 and 20	Punjab and Chandigarh	Chandigarh	1. Mohali, 2. Ropar, 3. Fatehgarh Sahib, 4. Patiala, 5. Sangrur, 6. Barnala, 7. Bathinda, 8. Fazilka, 9. Sri Muktsar Sahib, 10. Malerkotla, 11. Mansa, and 12. Union Territory of Chand igarh	Jalandh ar	1. Jalandhar, 2. Hoshiarpur, 3. Nawan Shahr, 4. Kapurthala, 5. Amritsar, 6. Tarn Taran, 7. Gurdaspur, 8. Pathankot, 9. Ludhiana, 10. Moga, 11. Ferozepur. and 12. Faridkot
21	Rajasthan	Jaipur	1. [Ajmer], 2. Bhilwara, 3. Tonk, 4. Baran, 5. Bundi, 6. Jhalawar, 7. Kota, 8. Bharatpur, 9. Dholpur, 10. Karauli, 11. Sawai Madhopur, 12. Jaipur, 13. Alwar, 14. Jhunjhunu, 15. Sikar, 16. Dausa, 17. Beawar, 18. Kekri, 19. Shahpura, 20. Khairthal-Tijara, 21. Gangapur City, 22. Deeg, 23. Jaipur (Rural), 24. Kotputli- Behrod, 25. Neem Ka Thana, and 26. Dudu	-	-
		Jodhpur	1. Bikaner, 2. Churu, 3. Hanumangarh, 4. Shri Ganganagar, 5. Banswara, 6. Chittorgarh, 7. Dungarpur, 8. Udaipur,	-	-

			9. Rajsamand, 10. Pratapgarh, 11. Barmer, 12. Jaisalmer, 13. Jalore, 14. Jodhpur, 15. Pali, 16. Sirohi, 17. Nagaur, 18. Anoopgarh, 19. Salumber, 20. Jodhpur (Rural), 21. Falodi, 22. Balotra, 23. Sanchor, and 24. Deedwana- Kuchaman		
22 and 23	Tamil Nadu and Puducherry	Chennai	1. Chennai, 2. Tiruvallur, 3. Chengalpattu, 4. Kancheepuram, 5. Cuddalore, 6. Villupuram, 7. Kallakurichi, 8. Vellore, 9. Thirupathur, 10. Ranipet, and 11. Thiruvannamalai	Puducherry (Circuit)	All districts in the Union Territory of Puducherry
		Madurai	1. Thiruvarur, 2. Mayiladuthurai, 3. Nagapattinam, 4. Thanjavur, 5. Tiruchirappalli, 6. Perambalur, 7. Pudukottai, 8. Ariyalur, 9. Madurai, 10. Dindigul, 11. Theni, 12. Virudhunagar, 13. Sivagangai, 14. Ramanathapuram, 15. Tirunelveli, 16. Tenkasi, 17. Thoothukudi, and 18. Kanyakumari	Coimbatore	1. Coimbatore, 2. Nilgiris, 3. Tiruppur, 4. Erode, 5. Salem, 6. Namakkal, 7. Karur, 8. Dharmapuri, and 9. Krishnagiri
24	Telangana	Hyderabad	All districts in the State of Telangana	-	-
25	Uttar Pradesh	Lucknow	1. Lucknow, 2. Hardoi, 3. Rae Bareilly, 4. Sitapur, 5. Lakhimpur Kheri, 6. Unnao, 7. Kanpur Nagar,	-	-

			8. Kanpur Dehat, 9. Bareilly, 10. Budaun, 11. Shahjahanpur, 12. Pilibhit 13. Ayodhya, 14. Bara Banki, 15. Gonda, 16. Bahraich, 17. Balarampur, and 18. Shrawasti		
		Prayagraj	1. Prayagraj, 2. Pratapgarh, 3. Fatehpur, 4. Kaushambi, 5. Amethi, 6. Sultanpur, 7. Banda, 8. Chitrakoot, 9. Hamirpur 10. Mahoba, and 11. Ambedkar Nagar	Varanasi	1. Varanasi, 2. Ghazipur, 3. Chandauli, 4. Jaunpur, 5. Azamgarh, 6. Ballia, 7. Mau, 8. Mirzapur, 9. Sonbhadra, 10. Bhadohi, 11. Gorakhpur, 12. Basti, 13. Siddharthnagar, 14. Sant Kabir Nagar, 15. Deoria, 16. Maharajganj, and 17. Kushinagar
		Ghaziabad	1. Ghaziabad, 2. Hapur, 3. Bulandshahar, 4. Gautam Buddha Nagar, 5. Meerut, 6. Baghpat, 7. Saharanpur, 8. Shamli, 9. Muzaffarnagar, 10. Moradabad, 11. Amroha,	Agra	1. Agra, 2. Farrukhabad (Fatehgarh), 3. Auraiya, 4. Kannauj, 5. Mainpuri, 6. Firozabad, 7. Aligarh, 8. Etah, 9. Kasganj, 10. Mathura, 11. Hathras, 12. Jhansi, 13. Lalitpur, 14. Jalaun, and 15. Etawah

			12. Sambhal, 13. Rampur, and 14. Bijnor		
26	Uttarakhand	Dehradun	All districts in the State of Uttarakhand	-	-
27 to 29 30 to 36	West Bengal, Sikkim and Andaman and Nicobar Islands	Kolkata	All districts in the State of West Bengal and Sikkim; and Union Territory of Andaman and Nicobar Islands	-	-
	Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura	Guwahati	All districts in the state of Arunachal Pradesh, Assam, Manipur and Meghalaya	Aizawal (Circuit)	All districts in the state of Mizoram
				Kohima (Circuit)	All districts in the state of Nagaland
				Agartala (Circuit)	All districts in the state of Tripura

**[F. No. A-50050/99/2024-GSTAT-DOR]**

**VIKASH KUMAR, Dy. Secy.**

**Note:-** The principal Notification was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), vide number S.O.3048(E), dated the 31st July, 2024.

**CG-DL-E-17092025-266215**  
**EXTRAORDINARY**  
**PART II—Section 3—Sub-section (ii)**  
**PUBLISHED BY AUTHORITY**

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

**NOTIFICATION**  
**New Delhi, the 17th September, 2025**

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

Any case or class of cases, —

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

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

**BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.**

**CG-DL-E-17092025-266217**  
**EXTRAORDINARY**  
**PART II—Section 3—Sub-section (ii)**  
**PUBLISHED BY AUTHORITY**

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

**NOTIFICATION**

**New Delhi, the 17th September, 2025**

**S.O. 4220(E).**—In exercise of the powers conferred by [sub-section \(1\) of section 112](#) of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby notifies the 30th day of June, 2026, as the date upto which appeal may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against is communicated to the person preferring the appeal before the 1st day of April, 2026 and all appeals in respect of order communicated on or after 1st April, 2026 may be filed before the Appellate Tribunal within three months from the date on which such order is communicated to the person preferring the appeal.

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

**BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.**

**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**

**Date: 24-09-2025**

**Order No. 1499-1502**

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 1<sup>st</sup> Appellate Authorities and decisions of the Revisional Authorities passed under [Section 108](#) of the Act, are appealable before the GSTAT.

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

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

**TABLE**

<b>Sl.no.</b>	<b>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</b>	<b>Period during which the appeal under section 112 of the Act before the GSTAT may be filed</b>
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 or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN- 01 filed or, as the case may be, issued on the common portal on or after 01.06.2024 but on or before 31.03.2026	Period commencing on 1.02.2026 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	Period commencing on 1.03.2026 or any date



	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	succeeding such date being not later than 30.06.2026
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**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**

## **CENTRAL GOODS AND SERVICES TAX ACT, 2017**

### **2. Definitions**

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

### **107. Appeals to Appellate Authority.**

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

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

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

were an appellant and the provisions of this Act relating to appeals shall apply to such application.

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

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

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

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

(b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order, 1[subject to a maximum of 3[twenty] crore rupees], in relation to which the appeal has been filed.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **108. Powers of Revisional Authority.**

(1) Subject to the provisions of section 121 and any rules made thereunder, the Revisional Authority may, on his own motion, or upon information received by him or on request from the Commissioner of State tax, or the Commissioner of Union territory tax, call for and examine the record of any proceedings, and if he considers that any decision or order passed under this Act or under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by any officer subordinate to him is erroneous in so far as it is prejudicial to the interest of revenue and is illegal or improper or has not taken into account certain material facts, whether available at the time of issuance of the said order or not or in consequence of an observation by the Comptroller and Auditor General of India, he may, if necessary, stay the operation of such decision or order for such period as he deems fit and after giving the person concerned an opportunity of being heard and after making such further inquiry as may be necessary, pass such order, as he thinks just and proper, including enhancing or modifying or annulling the said decision or order.

(2) The Revisional Authority shall not exercise any power under sub-section (1), if-

(a) the order has been subject to an appeal under section 107 or section 112 or section 117 or section 118; or

(b) the period specified under sub-section (2) of section 107 has not yet expired or more than three years have expired after the passing of the decision or order sought to be revised; or

(c) the order has already been taken for revision under this section at an earlier stage; or

(d) the order has been passed in exercise of the powers under sub-section (1):

Provided that the Revisional Authority may pass an order under sub-section (1) on any point which has not been raised and decided in an appeal referred to in clause (a) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or before the expiry of a period of three years referred to in clause (b) of that sub-section, whichever is later.

(3) Every order passed in revision under sub-section (1) shall, subject to the provisions of section 113 or section 117 or section 118, be final and binding on the parties.

(4) If the said decision or order involves an issue on which the Appellate Tribunal or the High Court has given its decision in some other proceedings and an appeal to the High Court or the Supreme Court against such decision of the Appellate Tribunal or the High Court is pending, the period spent between the date of the decision of the Appellate Tribunal and the date of the decision of the High Court or the date of the decision of the High Court and the date of the decision of the Supreme Court shall be excluded in computing the period of limitation referred to in clause (b) of sub-section (2) where proceedings for revision have been initiated by way of issue of a notice under this section.

(5) Where the issuance of an order under sub-section (1) is stayed by the order of a court or Appellate Tribunal, the period of such stay shall be excluded in computing the period of limitation referred to in clause (b) of sub-section (2).

(6) For the purposes of this section, the term,—

(i) “record” shall include all records relating to any proceedings under this Act available at the time of examination by the Revisional Authority;

(ii) “decision” shall include intimation given by any officer lower in rank than the Revisional Authority.

### **109. Constitution of Appellate Tribunal and Benches thereof.**

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

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

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

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

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

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

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

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

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

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

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

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



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

(b) where the appeal was originally heard by Members of the Principal Bench, to another Member from the Principal Bench or, where no such other Member is available, to a Member of any State Bench,

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

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

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

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

**110. President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.**

(1) A person shall not be qualified for appointment as—

(a) the President, unless he has been a Judge of the Supreme Court or is or has been the Chief Justice of a High Court;

(b) a Judicial Member, unless he—

(i) has been a Judge of the High Court; or

(ii) has, for a combined period of ten years, been a District Judge or an Additional District Judge;

(iii) has been an advocate for ten years with substantial experience in litigation in matters relating to indirect taxes in the Appellate Tribunal, Customs, Excise and Service Tax Appellate Tribunal, State Value Added Tax Tribunal, by whatever name called, High Court or Supreme Court;

Provided that a person who has not completed the age of fifty years shall not be eligible for appointment as the President or Member.

(c) a Technical Member (Centre), unless he is or has been a member of the Indian Revenue (Customs and Indirect Taxes) Service, Group A, or of the All India Service with at least three years of experience in the administration of an existing law or goods and services tax in the Central Government, and has completed at least twenty-five years of service in Group A;

(d) a Technical Member (State), unless he is or has been an officer of the State Government or an officer of All India Service, not below the rank of Additional Commissioner of Value Added Tax or the State goods and services tax or such rank, not lower than that of the First Appellate Authority, as may be notified by the concerned State Government, on the recommendations of the Council and has completed twenty-five years of service in Group A, or equivalent, with at least three years of experience in the administration of an existing law or the goods and services tax or in the field of finance and taxation in the State Government:

Provided that the State Government may, on the recommendations of the Council, by notification, relax the requirement of completion of twenty-five years of service in Group A, or equivalent, in respect of officers of such State where no person has completed twenty-five years of service in Group A, or equivalent, but has completed twenty-five years of service in the Government, subject to such conditions, and till such period, as may be specified in the notification.

(2) The President, Judicial Member, Technical Member (Centre) and Technical Member (State) shall be appointed or re-appointed by the Government on the recommendations of a Search-cum-Selection Committee constituted under sub-section (4):

Provided that in the event of the occurrence of any vacancy in the office of the President by reason of his death, resignation or otherwise, the Judicial Member or, in his absence, the senior-most Technical Member of the Principal Bench shall act as the President until the date on which a new President, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office:

Provided further that where the President is unable to discharge his functions owing to absence, illness or any other cause, the Judicial Member or, in his absence, the senior-most Technical Member of the Principal Bench, shall discharge the functions of the President until the date on which the President resumes his duties.

(3) While making selection for Technical Member (State) of a State Bench, first preference shall be given to officers who have worked in the State Government of the State to which the jurisdiction of the Bench extends.

(4) (a) The Search-cum-Selection Committee for Technical Member (State) of a State Bench shall consist of the following members, namely:—

(i) the Chief Justice of the High Court in whose jurisdiction the State Bench is located, to be the Chairperson of the Committee;

(ii) the senior-most Judicial Member in the State, and where no Judicial Member is available, a retired Judge of the High Court in whose jurisdiction the State Bench is located, as may be nominated by the Chief Justice of such High Court;

(iii) Chief Secretary of the State in which the State Bench is located;

(iv) one Additional Chief Secretary or Principal Secretary or Secretary of the State in which the State Bench is located, as may be nominated by such State Government, not in-charge of the Department responsible for administration of State tax; and

(v) Additional Chief Secretary or Principal Secretary or Secretary of the Department responsible for administration of State tax, of the State in which the State Bench is located — Member Secretary; and

(b) the Search-cum-Selection Committee for all other cases shall consist of the following members, namely:—

(i) the Chief Justice of India or a Judge of Supreme Court nominated by him, to be the Chairperson of the Committee;

(ii) Secretary of the Central Government nominated by the Cabinet Secretary — Member;

(iii) Chief Secretary of a State to be nominated by the Council — Member;

(iv) one Member, who—

(A) in case of appointment of a President of a Tribunal, shall be the outgoing President of the Tribunal; or

(B) in case of appointment of a Member of a Tribunal, shall be the sitting President of the Tribunal; or

(C) in case of the President of the Tribunal seeking re-appointment or where the outgoing President is unavailable or the removal of the President is being considered, shall be a retired Judge of the Supreme Court or a retired Chief Justice of a High Court nominated by the Chief Justice of India; and

(v) Secretary of the Department of Revenue in the Ministry of Finance of the Central Government — Member Secretary.

(5) The Chairperson shall have the casting vote and the Member Secretary shall not have a vote.

(6) Notwithstanding anything contained in any judgment, order, or decree of any court or any law for the time being in force, the Committee shall recommend a panel of two names for appointment or re-appointment to the post of the President or a Member, as the case may be.

(7) No appointment or re-appointment of the Members of the Appellate Tribunal shall be invalid merely by reason of any vacancy or defect in the constitution of the Search-cum-Selection Committee.

(8) Notwithstanding anything contained in any judgment, order, or decree of any court or any law for the time being in force, the salary of the President and the Members of the Appellate Tribunal shall be such as may be prescribed and their allowances and other terms and conditions of service shall be the same as applicable to Central Government officers carrying the same pay:

Provided that neither the salary and allowances nor other terms and conditions of service of the President or Members of the Appellate Tribunal shall be varied to their disadvantage after their appointment:

Provided further that, if the President or Member takes a house on rent, he may be reimbursed a house rent higher than the house rent allowance as are admissible to a Central Government officer holding the post carrying the same pay, subject to such limitations and conditions as may be prescribed.

(9) Notwithstanding anything contained in any judgment, order, or decree of any court or any law for the time being in force, the President of the Appellate Tribunal shall hold office for a term of four years from the date on which he enters upon his office, or until he attains the age of seventy years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years subject to the age-limit specified above.

(10) Notwithstanding anything contained in any judgment, order, or decree of any court or any law for the time being in force, the Judicial Member, Technical Member (Centre) or Technical Member (State) of the Appellate Tribunal shall hold office for a term of four years from the date on which he enters upon his office, or until he attains the age of sixty-seven years, whichever is earlier and shall be eligible for re-appointment for a period not exceeding two years subject to the age-limit specified above.

(11) The President or any Member may, by notice in writing under his hand addressed to the Government, resign from his office:

Provided that the President or Member shall continue to hold office until the expiry of three months from the date of receipt of such notice by the Government or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.

(12) The Government may, on the recommendations of the Search-cum-Selection Committee, remove from the office President or a Member, who—

(a) has been adjudged an insolvent; or

(b) has been convicted of an offence which involves moral turpitude; or

(c) has become physically or mentally incapable of acting as such President or Member; or

(d) has acquired such financial or other interest as is likely to affect prejudicially his functions as such President or Member; or

(e) has so abused his position as to render his continuance in office prejudicial to the public interest:

Provided that the President or the Member shall not be removed on any of the grounds specified in clauses (d) and (e), unless he has been informed of the charges against him and has been given an opportunity of being heard.

(13) The Government, on the recommendations of the Search-cum-Selection Committee, may suspend from office, the President or a Judicial or Technical Member in respect of whom proceedings for removal have been initiated under sub-section (12).

(14) Subject to the provisions of article 220 of the Constitution, the President or other Members, on ceasing to hold their office, shall not be eligible to appear, act or plead before the Principal Bench or the State Bench in which he was the President or, as the case may be, a Member.

### **111. Procedure before Appellate Tribunal.**

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

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

(a) summoning and enforcing the attendance of any person and examining him on oath;

(b) requiring the discovery and production of documents;

(c) receiving evidence on affidavits;

(d) subject to the provisions of sections 123 and 124 of the Indian Evidence Act, 1872 (1 of 1872), requisitioning any public record or document or a copy of such record or document from any office;

(e) issuing commissions for the examination of witnesses or documents;

(f) dismissing a representation for default or deciding it ex parte;

(g) setting aside any order of dismissal of any representation for default or any order passed by it ex parte; and

(h) any other matter which may be prescribed.

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

(a) in the case of an order against a company, the registered office of the company is situated; or

(b) in the case of an order against any other person, the person concerned voluntarily resides or carries on business or personally works for gain.

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

## **112. Appeals to Appellate Tribunal**

(1) Any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal 2[; or the date, as may be notified by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal under this Act, whichever is later.



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

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

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

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

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

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

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

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

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

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

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

(10) Every application made before the Appellate Tribunal-

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

(b) for restoration of an appeal or an application,  
shall be accompanied by such fees as may be prescribed.

### **113. Orders of Appellate Tribunal.**

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

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

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

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

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

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

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

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

#### **114. Financial and Administrative powers of President.**

The President shall exercise such financial and administrative powers over the Appellate Tribunal as may be prescribed.

#### **115. Interest on refund of amount paid for admission of appeal.**

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

#### **116. Appearance by authorised representative.**

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

(2) For the purposes of this Act, the expression “authorised representative” shall mean a person authorised by the person referred to in sub-section (1) to appear on his behalf, being-

(a) his relative or regular employee; or

(b) an advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or

(c) any chartered accountant, a cost accountant or a company secretary, who holds a certificate of practice and who has not been debarred from practice; or

(d) a retired officer of the Commercial Tax Department of any State Government or Union territory or of the Board who, during his service under the Government, had worked in a post not below the rank than that of a Group-B Gazetted officer for a period of not less than two years:

Provided that such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of his retirement or resignation; or

(e) any person who has been authorised to act as a goods and services tax practitioner on behalf of the concerned registered person.

(3) No person,-

(a) who has been dismissed or removed from Government service; or

(b) who is convicted of an offence connected with any proceedings under this Act, the State Goods and Services Tax Act, the Integrated Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, or under the existing law or under any of the Acts passed by a State Legislature dealing with the imposition of taxes on sale of goods or supply of goods or services or both; or

(c) who is found guilty of misconduct by the prescribed authority;

(d) who has been adjudged as an insolvent,

shall be qualified to represent any person under sub-section (1)-

(i) for all times in case of persons referred to in clauses (a), (b) and (c); and

(ii) for the period during which the insolvency continues in the case of a person referred to in clause (d).

(4) Any person who has been disqualified under the provisions of the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be disqualified under this Act.

### **120. Appeal not to be filed in certain cases.**

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

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

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

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

### **121. Non-appealable decisions and orders.**

Notwithstanding anything to the contrary in any provisions of this Act, no appeal shall lie against any decision taken or order passed by an officer of

central tax if such decision taken or order passed relates to any one or more of the following matters, namely:-

- (a) an order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer; or
- (b) an order pertaining to the seizure or retention of books of account, register and other documents; or
- (c) an order sanctioning prosecution under this Act; or
- (d) an order passed under section 80.

### **167. Delegation of powers.**

The Commissioner may, by notification, direct that subject to such conditions, if any, as may be specified in the notification, any power exercisable by any authority or officer under this Act may be exercisable also by another authority or officer as may be specified in such notification.

### **Power to issue instructions or directions.**

**168.** (1) The Board may, if it considers it necessary or expedient so to do for the purpose of uniformity in the implementation of this Act, issue such orders, instructions or directions to the central tax officers as it may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall observe and follow such orders, instructions or directions.

(2) The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (6) of section 39, section 44, sub-sections (4) and (5) of section 52, sub-section (1) of section 143, except the second proviso thereof, clause (1) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in

the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.

**169. Service of notice in certain circumstances.**

(1) Any decision, order, summons, notice or other communication under this Act or the rules made thereunder shall be served by any one of the following methods, namely:-

(a) by giving or tendering it directly or by a messenger including a courier to the addressee or the taxable person or to his manager or authorised representative or an advocate or a tax practitioner holding authority to appear in the proceedings on behalf of the taxable person or to a person regularly employed by him in connection with the business, or to any adult member of family residing with the taxable person; or

(b) by registered post or speed post or courier with acknowledgement due, to the person for whom it is intended or his authorised representative, if any, at his last known place of business or residence; or

(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or

(d) by making it available on the common portal; or

(e) by publication in a newspaper circulating in the locality in which the taxable person or the person to whom it is issued is last known to have resided, carried on business or personally worked for gain; or

(f) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence and if such mode is not practicable for any reason, then by affixing a copy thereof on the notice board of the office of the concerned officer or



authority who or which passed such decision or order or issued such summons or notice.

(2) Every decision, order, summons, notice or any communication shall be deemed to have been served on the date on which it is tendered or published or a copy thereof is affixed in the manner provided in sub-section (1).

(3) When such decision, order, summons, notice or any communication is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in transit unless the contrary is proved.

### **171. Anti-profiteering measure**

(1) Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.

(2) The Central Government may, on recommendations of the Council, by notification, constitute an Authority, or empower an existing Authority constituted under any law for the time being in force, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

Provided that the Government may by notification, on the recommendations of the Council, specify the date from which the said Authority shall not accept any request for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

Explanation. —For the purposes of this sub-section, “request for examination” shall mean the written application filed by an applicant requesting for examination as to whether input tax credits availed by any

registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

(3) The Authority referred to in sub-section (2) shall exercise such powers and discharge such functions as may be prescribed.

(3A) Where the Authority referred to in sub-section (2) after holding examination as required under the said sub-section comes to the conclusion that any registered person has profiteered under sub-section (1), such person shall be liable to pay penalty equivalent to ten per cent. of the amount so profiteered:

Provided that no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the order by the Authority.

[Explanation 1]. - For the purposes of this section, the expression “profiteered” shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both.]

[Explanation 2. —For the purposes of this section, the expression “Authority” shall include the “Appellate Tribunal”.]

## **172. Removal of difficulties.**

(1) If any difficulty arises in giving effect to any provisions of this Act, the Government may, on the recommendations of the Council, by a general or a special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act or the rules or regulations made thereunder, as may be necessary or expedient for the purpose of removing the said difficulty:

Provided that no such order shall be made after the expiry of a period of five years from the date of commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be, after it is made, before each House of Parliament.

## CENTRAL GOODS AND SERVICES TAX RULES, 2017

### 110. Appeal to the Appellate Tribunal.

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

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

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

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

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

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

the date of submission or uploading of such self-certified copy shall be considered as the date of filing of appeal.

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

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

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

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

#### **110A. Procedure for the Appeals to be heard by a single Member Bench.**

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

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

(3) During the scrutiny of appeal under sub-rule (1) or reconsideration of appeal under sub-rule (2), the fact as to whether in respect of the same taxable person within a State, the same issue for the same or a different tax period

has already been heard or decided by a Bench comprising of a Technical Member and a Judicial Member, shall be taken into consideration and where such a matter exists, the appeal shall be heard by a Bench comprising of a Technical Member and a Judicial Member.

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

### **111. Application to the Appellate Tribunal.**

(1) An application to the Appellate Tribunal under [sub-section \(3\) of section 112](#) shall be filed in [Form GST APL-07](#), along with the relevant documents, electronically and a provisional acknowledgement in [Part A of FORM GST APL-02A](#) shall be issued to the appellant immediately:

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

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

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

Provided that where the order appealed against is not uploaded on the common portal, the appellant shall submit or upload, as the case may be, a self-certified copy of the said order within a period of seven days from the date of filing of [FORM GST APL-07](#) and a final acknowledgment, indicating appeal number shall be issued in [Part B of FORM GST APL-02A](#) on removal of defects,

if any, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-attested copy of the order is submitted or uploaded after a period of seven days from the date of filing of [FORM GST APL-07](#), a final acknowledgement, indicating appeal number, shall be issued in [Part B of FORM GST APL-02A](#) on removal of defects, if any, and the date of submission or uploading of such self-attested copy shall be considered as the date of filing of appeal.

Explanation 1.—For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

Explanation 2.—For the purposes of rule 110 and 111, ‘Registrar’ shall mean a Registrar appointed by the Government for this purpose, and shall include Joint Registrar, Deputy Registrar and Assistant Registrar.

## **112. Production of additional evidence before the Appellate Authority or the Appellate Tribunal.-**

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

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

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

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

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

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

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

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

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

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

### **113. Order of Appellate Authority or Appellate Tribunal.-**

(1) The Appellate Authority shall, along with its order under [sub-section \(11\) of section 107](#), issue a summary of the order in [FORM GST APL-04](#) clearly indicating the final amount of demand confirmed.



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

**113A. Withdrawal of Appeal or Application filed before the Appellate Tribunal:**

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

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

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

## **GST APL FORMS**

### **FORM GST APL-02A**

[See [rules 110](#) and [111](#)]

#### **Part A**

##### **Provisional Acknowledgment for submission of Appeal/Application**

< Name of applicant > < GSTIN/Temp ID/UIN/Reference Number/BO ID with date >

“Your appeal has been successfully filed against < Application Reference Number >.

An appeal/application has been submitted by you on the Goods and Services Tax Appellate Tribunal portal which is hereby provisionally acknowledged and its acceptance/admission is subject to scrutiny by the Registry/Bench. The Provisional Acknowledgement number is dated \_\_\_\_\_.”

GSTIN/Temporary ID/UIN/ENR -

Date of filing -

Time of filing -

filing/provisional acknowledgement number

-

Name of the person filing the appeal -

Appeal fees -

Transaction Id -

< Signature >

Place:

Date:

Name

Designation

ON Behalf of GST Appellate Tribunal

#### **Part B**

##### **Final Acknowledgement communicating registration/rejection of Appeal/Application**

Your appeal/application has been successfully filed/registered against < application reference number > dated < Date >.

GSTIN/Temporary ID/UIN/ENR -

Case Registration Number -

Date of acceptance -

Date of appearance:

Time:

Court Number:

Bench:

AR/JR/DR/R

GSTAT .....  
Bench”

OR

Your appeal/application filed vide provisional acknowledgment reference number ----- dated ----- has been rejected  
Date of rejection:

AR/JR/DR/R  
GSTAT .....  
Bench

OR

Your appeal/application having provisional acknowledgment reference number ----- dated ----- has been dismissed as withdrawn  
Date of Dismissal:

AR/JR/DR/R  
GSTAT .....  
Bench”

OR

Your appeal/application having provisional acknowledgment reference number ----- dated ----- has been Rejected due to Wrong Jurisdiction  
Date of Rejection:

AR/JR/DR/R  
GSTAT .....  
Bench”

OR

Your Appeal/application having provisional acknowledgment reference number ----- dated ----- has been rejected due to wrong applicability of place of supply issue.  
Date of rejection:

AR/JR/DR/R  
GSTAT .....  
Bench

**FORM GST APL-04***[See rules 109B, [113 \(1\)](#) and 115]***SUMMARY OF THE DEMAND AFTER ISSUE OF ORDER BY THE  
APPELLATE AUTHORITY, REVISIONAL AUTHORITY, TRIBUNAL OR  
COURT**

Reference no. –

Date -

1. GSTIN/ Temporary ID/UIN -
2. Name of the appellant / person -
3. Address of the appellant / person-
4. Order appealed against or intended to be revised - Number- Date-
5. Appeal no. Date-
6. Personal Hearing –
7. Order in brief-
8. Status of order- Confirmed / Modified / Rejected
9. Amount of demand after appeal / revision:

Particulars	Central tax		State / UT tax		Integrated tax		Cess		Total	
	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
a) Tax										
b) Interest										
c) Penalty										
d) Fees										
e) Others										

f) Refund						;				
--------------	--	--	--	--	--	---	--	--	--	--

10. Place of supply wise details of IGST demand

Place of Supply (Name of State / UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute / earlier order					
	Determined Amount					

Place:

Date:

Signature:

Name of the Appellate Authority / Revisional

Authority/ Tribunal / Jurisdictional Officer Designation:

Jurisdiction:

## Form GST APL-04 A

[See [rule 113\(2\)](#)]

### Summary of the order and demand after issue of order by the Goods and Services Tax Appellate Tribunal

Whether remand order: Yes / No

Order Reference no.-

Date of order-

1. GSTIN/Temporary ID/UIN –
2. Appeal Case Reference no. –

Date:-

3. Name of the appellant –
4. Name of the Respondent –
5. Order appealed against –

a) Order Type -- Demand, Registration, Refund, Enforcement, Refund & Others  
b) Ref Number  
–

Date:-

6. Personal Hearing – (All hearing dates)
7. Status of Order under Appeal- Confirmed/Modified/Rejected  
Confirmed – Order under Appeal is confirmed  
Modified – Order under Appeal is modified  
Rejected - - Order under Appeal is annulled
8. Order in brief: (Free text, Max 2500 characters)–
9. If demand order, then whether demand quantified: (Yes/No)  
(If the answer is YES, the demand quantified as follows:)

#### Section-I

Particulars	Central tax		State/UT tax		Integrated tax		Cess		Total	
	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
(a) Tax										
(b) Interest										
(c) Penalty										
(d) Fees										
(e) Others										
(f) Refund										

## Section-II

Place of Supply/ Name of State/ UT	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute					
	Amount Determined					
Add rows						

**10.** For Other orders and Demand orders which are not quantified

Issues as raised by proper officer	Issues as determined by Appellate/Revisional authority	Order by GST Appellate Tribunal

**11.** If remanded with directions:

- a) Remanded to: *(specify authority to whom remanded. Adjudicating Authority, Appellate authority, Revisional authority, any other)*
- b) Directions subject to which remanded, if any: *(Free text, Max 1000 words)*

### Section-III (Anti-profiteering)

**12.** Order In brief: *(Drop -Down Values)*

- a) *Reduction in Price*
- b) *Return to Recipient of Amount not passed on, along with interest*
- c) *Deposit in Consumer Welfare Fund/s*
- d) *Penalty Imposed (Amount to be specified)*
- e) *Cancellation of Registration*

Place:

Date:

Signature:

Designation:

Jurisdiction:]

## FORM GST APL-05

See [rule 110\(1\)](#)

### Appeal to the Goods and Services Tax Appellate Tribunal

1. GSTIN/Temporary ID/UIN –
2. Name of the appellant –
3. Address of the appellant –
4. Respondent(s):
  - (a)
  - (b)
  - (c).....  
(Specify designation and office of the respondent(s))
5. Details of the authorised representative of the applicant:
  - (a) Name..... Mobile ..... Email .....
  - (b) Name..... Mobile ..... Email ..........
6. Order appealed against - APL-04/ Rejected APL-02  
Number -  
Date-
7. Is place of supply involved in the dispute – Yes/No
8. Designation and Office of the Appellate Authority/ Revisional Authority passing the order appealed against -
9. Date of communication of the order appealed against –
10. Details of order challenged before Appellate authority/ Revisional Authority:
  - a) Number - Date –
  - b) Order type (As per Annexure A)
  - c) Period of dispute from (DDMMYYYY) To (DDMMYYYY)  
(Applicable for demand related orders)
11. Details of the authority passing the order specified at Sl. no. 9: (Specify designation and Office of the said authority)
12. Name of the authorized representative
  - (a) Name..... Mobile ..... Email .....
  - (b) Name..... Mobile ..... Email ..........
13. Act (CGST/ SGST/ IGST/ Cess)
14. Details of the case under dispute:
  - a) Brief issue of the case under dispute
  - b) Category of case under dispute (As per Annexure B)
  - c) Market value of goods, where goods have been seized
15. Case Summary (As per Annexure C)
16. About Appellant (As per Annexure D)
17. Statement of facts (As per Annexure E)
18. Grounds of appeal
19. Prayer
20. Details of demand created, disputed and admitted.

Particulars	Central Tax			State/UT Tax			Integrated Tax		
	Amount determined by Appellate / Revisional	Amount	Amount under dispute (C) (A-B)(Auto -	Amount determined by	Amount	Amount under dispute (C)(A- B) (Auto -	Amount determined by Appell	Amount	Amount under dispute (C) (A-B) (Auto-



	author ity, if any (A	admi tted (B)	populate d from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as peralter n ate flow of order	Appel late / Revisi onal autho rity, if any (A	admi tted (B)	populate d from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL- 04, where it is system or as per alternate flow of order	ate / Revisio nal author ity, if any (A	admi tted (B)	populate d from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL- 04, where it is system or as peraltern ate flow of order
(a) Tax									
(b) Interes t									
(c) Penalt y									
(d) Fees									
(e) Other charge s									

<b>Cess</b>			<b>Total Amount</b>		
Amount deter mined by Appel late/Revisional authority, if any (A	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7,9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order	Amount deter mined by Appellate /Revisional authority, if any (A	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL- 04, where it is system or as per alternate flow of order

## 21. Details of payment of admitted amount and pre-deposit:

### (a) Details of amount payable:

Parti cular s	<b>Central Tax</b>		<b>State/UT Tax</b>		<b>Integrated</b>		<b>Cess</b>		<b>Total Amount</b>	
	(a)	(b) Pre- deposit	(a)	(b) Pre- deposit	(a)	(b) Pre- deposit	(a)	(b) Pre- deposit	(a)	(b) Pre- deposit

	Adm itted  Amo unt	(10% of disputed tax)	Adm itted  Amo unt	(10% of disputed tax)	Adm itted  Amo unt	(10% of disputed tax)	Adm itted  Amo unt	(10% of disputed tax)	Adm itted  Amo unt	(10% of disputed tax)
(a) Tax										
(b) Inter est										
(c) Penal ty										
(d) Fees										
(e) Othe r charg es										

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed admitted tax and cess)

Sr. No.	Description	Tax payable	Paid through		Amount of tax paid			
			Cash/Credit Ledger	Debit entry no.	Integrated tax	Central tax	State/UT tax	CES
1	2	3	4	5	6	7	8	9
1	Integrated tax		Cash Ledger					
			Credit Ledger					
2	Central tax		Cash Ledger					
			Credit Ledger					
3	State/UT tax		Cash Ledger					
			Credit Ledger					
4	CES		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid:

Sr. No.	Descripti on	Amount payable				Deb it ent ry no.	Amount paid			
		Integrat ed tax	Centr al tax	State/ UT tax	CES S		Integrat ed tax	Centr al tax	State/ UT tax	CES S
1	2	3	4	5	6	7	8	9	10	11
1	Interest									
2	Penalty									
3	Late fee									

4	<b>Others (specify)</b>								
---	-----------------------------	--	--	--	--	--	--	--	--

### Verification

I, < \_\_\_\_\_ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed therefrom. I further declare that no appeal against the impugned order has been preferred by me or my behalf before any Court or Authority or is pending before any Court or Authority.

Verified \_\_\_\_\_ today, \_\_\_\_\_ the \_\_\_\_\_ day  
of \_\_\_\_\_ month \_\_\_\_\_ 20...\_\_\_\_\_

< Signature >

Place:

Name of the Applicant

Date:

Designation/Status

### Annexure A

#### (Order Type )

S No	List of 'Order Type'
1	Demand Order
2	Refund Order
3	Registration Order
4	Enforcement Order
5	Recovery Order
6	Other order

### Annexure B

#### (Category of case under dispute or issues involved )

S No	List of 'Category of case under dispute	Tab	Tab Amount involved (where quantifiable)
1	Misclassification of any goods or services or both	Mention HSN	
2	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	
3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/	

		Revisionary order	
4	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
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	Mention section and rule specified in Appellate/ Revisionary order	
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
7	Whether applicant is required to be registered or has been granted suo-moto registration	Mention section and rule specified in Appellate/ Revisionary order	
8	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/Revisionary order	
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	
10	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order	
11	Suspension of registration	Mention section and rule specified in Appellate/ Revisionary order	
12	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order	
13	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order	
14	Cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
15	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
16	Order accepting reply of taxpayer/order dropping show cause Notice	Mention section and rule specified in Appellate/ Revisionary order	
17	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order	
18	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order	
19	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order	
20	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order	
21	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
22	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order	

23	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order	
24	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order	
25	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order	
26	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order	
27	Fraud or wilful suppression of fact leading to nonpayment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
28	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
29	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order	
30	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order	
31	Order creating/modifying/withdrawing demand under earlier Law	Mention section and rule specified in Appellate/ Revisionary order	
32	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order	
33	Order relating to provisional attachment of property	Mention section and rule specified in Appellate/ Revisionary order	
34	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order	
35	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order	
36	Anti profiteering related matter		
37	Others-		
38	Issues related to Place of supply of goods and/or services		

### Annexure C

**Case Summary** (indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each cell)

Sr. No.	Issue related to	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by
---------	------------------	--	---	---	-------------------------

					<b>present Appellant</b>
1	Registration				
2	Revocation of registration				
3	Denial/blocking of ITC				
4	Short or non-payment of tax				
4	Erroneous refund				
5	Levy of Penalty				
6	Levy of interest or late fee or fine				
7	Classification dispute  (mention HSN in corresponding columns of this row)				
8	Any other				

**User can add more than one Issue**

<b>Order Type and Issue Related to mapping</b>		
<b>S No</b>	<b>Type of 'Order Type'</b>	<b>Case Summary- Issue related to</b>
1	Demand Order	1) Short or nonpayment of tax  2) Levy of penalty  3) Levy of interest or late fee or fine  4) Classification dispute
2	Refund Order	1) Erroneous refund
3	Registration Order	1) Registration  2) Revocation of registration
4	Enforcement Order	1) Levy of penalty  2) Levy of interest or late fee or fine
5	Recovery Order	1) Denial/blocking of ITC
6	Other order	Any other

## Annexure D

### About Appellant

Constitution/ Identification Number	Constitution of Business	Statute under which incorporated	Date Commencement of business	Address	Nature of Business	Any other relevant fact

*Appellant to state in free text form as follows:*

*Appellant to mention:*

- (a). his constitution of business (e.g. Company, Partnership, HUF, Trust, etc.)*
- (b). Statute under which incorporated, if any (e.g. Companies Act, Trust Act, Societies Registration Act, etc.)*
- (c). date of its constitution*
- (d). constitution/identification number assigned to it by constituting authority (e.g. Corporate Identification Number in case of a company, etc.)*
- (e). Address of its Head Office and address of its principal place of business in State*
- (f). GSTIN/Temp Id and date from which registered under GST*
- (g). Nature of the business in which he/it is engaged (e.g. manufacturer /wholesaler /retailer / supplier of services, etc.)*
- (h). Any other relevant fact in view of the appellant”*

## Annexure E

### Statement of Facts (Case History)

*(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell, Upload documents if necessary)*

Reference/ acknowledgment no.	Action By	Date	Brief Narration
< Add rows, if required >			

**FORM GST APL-05/07 W**

[See [rule 113A](#)]

**Application for Withdrawal of Appeal / Application filed before the Appellate Tribunal**

1. GSTIN:
2. Name of Business (Legal) (in case appeal is filed under sub-section (1) of section 112)
3. Name and designation of the appellant (in case appeal is filed under sub-section (3) of section 112):
4. Order No.& Date:
5. ARN of the Appeal & Date:
6. Reasons for Withdrawal:
  - i. Acceptance of order of the First Appellate Authority.
  - ii. Acceptance of order of an Appellate Tribunal/ Court on similar subject matter
  - iii. Need to file appeal/application again after rectification of mistakes/omission in the filed appeal/application
  - iv. Amount involved in appeal is less than the monetary limit fixed for Appeal as per provisions of sub-section (2) of section 112
  - v. Amount involved in the application is less than the monetary limit fixed for application as per the provisions of sub-section (1) of section 120
  - vi. Any other reason
7. Declaration (applicable in case appeal is filed under sub-section (1) of section 112):

I/We hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Signature

Date:

Name of Applicant /Applicant Officer  
Designation/ Status



## FORM GST APL-06

[See [rule 110\(2\)](#)]

Cross-objections before the Appellate Tribunal under sub-section (5) of  
section 112

Sr. No.	Particulars																														
1	Appeal No. – <span style="float: right;">Date of filing –</span>																														
2	Present Cross-objection being filed by: <ul style="list-style-type: none"> <li>GSTIN/Temporary ID/UIN/CRN/ARN –</li> <li>Name –</li> <li>e-mail id –</li> <li>Contact number –</li> <li>Address for communication –</li> <li>Designation of officer –</li> <li>Office details –</li> <li>e-mail id –</li> <li>Contact number –</li> </ul>																														
3	Order no. – ( <b>Order of the Appellate/Revisional authority</b> ) – Date -																														
4	Designation alongwith jurisdiction of the officer passing the order appealed against – Designation: Jurisdiction: Order Passed by:																														
5	Date of communication of the order appealed against –																														
6	Name of the authorized representative, where available – e-mail id of said representative – Contact number of said representative																														
7	Details of the case under dispute –																														
(i)	Period of dispute -																														
(ii)	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Amount under dispute</th><th style="width: 15%;">Central tax</th><th style="width: 20%;">State/UT tax</th><th style="width: 20%;">Integrated tax</th><th style="width: 20%;">Cess</th></tr> </thead> <tbody> <tr> <td>(a) Tax</td><td></td><td></td><td></td><td></td></tr> <tr> <td>(b) Interest</td><td></td><td></td><td></td><td></td></tr> <tr> <td>(c) Penalty</td><td></td><td></td><td></td><td></td></tr> <tr> <td>(d) Fees</td><td></td><td></td><td></td><td></td></tr> <tr> <td>(e) Other charges (specify)</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess	(a) Tax					(b) Interest					(c) Penalty					(d) Fees					(e) Other charges (specify)				
Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess																											
(a) Tax																															
(b) Interest																															
(c) Penalty																															
(d) Fees																															
(e) Other charges (specify)																															
(iii)	Market value of seized goods, where one of the issues involved is seizure/confiscation of goods -																														
8	Summary of Issues involved and summary of reply thereto – Annexure A																														
9	Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the taxpayer or the Commissioner of State/Central tax/UT tax, as																														

	the case may be - OR Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the person filing the present cross-objection -				
10	Demand Table				
	Category	Tax	As per order of adjudicating authority	As determined by Appellate/ Revisional authority	As per the person filing this cross objection
	Tax	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Interest	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Penalty	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Penalty	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Fees	Central Tax			

		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Others	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Refund	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
11	Reliefs claimed in memorandum of cross-objections.				
12	Summary of reply <b>(Annexure B)</b>				
13	Grounds of Cross-objection				
14	Para-wise reply ( <b>upload separately</b> )				
	<b>Verification</b>  I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed therefrom.  Verified today, the _____ day of _____ month _____ 20..._____  Place : Date :  <div style="text-align: right;">Name of the person filing this cross-objection: Designation/Status of Applicant/officer:"</div>				

### Summary of Issues involved and summary of reply thereto

S. No	Category of case under dispute or Issues involved	Tab	Tab Amount involved (where quantifiable)	Summary of Reply
1.	Misclassification of any goods or services or both	Mention HSN		
2.	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date		
3.	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
4.	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
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	Mention section and rule specified in Appellate/ Revisionary order		
6.	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
7.	Whether applicant is required to be registered or has been granted suo-moto registration	Mention section and rule specified in Appellate/ Revisionary order		
8.	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order		
9.	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order		
10.	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order		
11.	Suspension of registration	Mention section and rule specified in Appellate/ Revisionary order		
12.	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order		
13.	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order		
14.	Cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order		
15.	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order		
16.	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specified in Appellate/ Revisionary order		
17.	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order		

<b>18.</b>	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order		
<b>19.</b>	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/Revisionary order		
<b>20.</b>	Order of assessment including that of a nonfiler or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order		
<b>21.</b>	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order		
<b>22.</b>	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order		
<b>23.</b>	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order		
<b>24.</b>	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order		
<b>25.</b>	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order		
<b>26.</b>	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order		
<b>27.</b>	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order		
<b>28.</b>	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order		
<b>29.</b>	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order		
<b>30.</b>	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order		
<b>31.</b>	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order		
<b>32.</b>	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order		
<b>33.</b>	Order relating to provisional attachment of property	Mention section and rule specified in Appellate/ Revisionary order		
<b>34.</b>	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order		
<b>35.</b>	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order		
<b>36.</b>	Anti profiteering related matter			
<b>37.</b>	Others-			
<b>38.</b>	Issues related to Place of supply of goods and/or services			

## Summary of Reply

*(indicate Amount in INR, wherever quantified and wherever applicable)*

*(Not exceeding 1000 characters in each cell)*

Sr No	Issue related to	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/claimed by present Appellant	Reply to ground/issue raised in Appeal before GSTAT
1	Registration					
2	Revocation of cancellation of registration					
3	Denial/blocking of ITC					
4	Short or non-payment of tax					
4	Erroneous refund					
5	Levy of Penalty					
6	Levy of interest or late fee or fine					
7	Classification dispute  <i>(mention HSN in corresponding columns of this row)</i>					
8	Any other					

## FORM GST APL-07

[See [rule 111](#)]

(Application to the Appellate Tribunal under sub section (3) of Section 112)

1. Name and designation of the appellant/Office of Appellant:

- (a). Name
- (b). Designation
- (c). Jurisdiction
- (d). State/Centre

2. GSTIN/Temporary ID/UIN (of the respondent) -

3. Name of the respondent

4. Address of the respondent

5. Order appealed against – Number  
- Date -

6. Complete Designation, along with jurisdiction of the Appellate Authority/Revisional Authority passing the order appealed against –

7. Date of communication of the order appealed against –

8. Details of the case under dispute:

- a. Brief issue of the case under dispute
- b. Period of dispute –
- c. Case Summary (*As per Annexure A*)

	Central Tax			State/UT Tax			Integrated Tax		
Particulars	Amount of demand of the adjudicating authority (A) (Auto-populated from APL- 01 /DRC- 07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate/ Revisional authority, if any (Auto-populated from columns, where it is in the system or to be manually filled in by appellant)	Amount as presented appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from AP L- 01/DR C- 07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate/ Revisional authority, if any (Auto-populated from columns, where it is in the system or to be manually filled in by appellant)	Amount as presented appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from AP L- 01/DR C- 07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate/ Revisional authority, if any (Auto-populated from columns, where it is in the system or to be manually filled in by appellant)	Amount as presented appellant (c)
(a) Tax									
(b) Interest									

(c) Penalty									
(d) Fees									
(e) Other charges									

d. Market value of seized goods, where one of the issues involved is seizure/confiscation of goods

9. About Respondent (*As per Annexure B*)

10. Is place of supply involved in the dispute- Yes/No

11. Statement of facts (*As per Annexure C*)

12. Grounds of appeal –

13. Prayer –

14. Category of case under dispute or Issues involved – (*as per Annexure D*)

15. Details of demand:

Cess			Total Amount		
Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate/ Revisional authority, if any (Auto-populated from columns, where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate/ Revisional authority, if any (Auto-populated from columns, where it is in the system or to be manually filled in by appellant)	Amount as per present appellant(c)

I hereby declare that I have been duly authorized/directed by the Commissioner in accordance with sub-section (3) of Section 112 of the Act to file this application before the

Appellate Tribunal and a true copy of the said direction/authorization is being uploaded herewith

Place:

Date:

Name of the Officer:

Designation:

Jurisdiction:

### Case Summary

(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell)

Sl. No.	Issue related to	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by present Appellant
1	Registration				



2	Revocation of cancellation of registration				
3	Denial/blocking of ITC				
4	Short or non-payment of tax				
4	Erroneous refund				
5	Levy of Penalty				
6	Levy of interest or late fee or fine				
7	Classification dispute (mention HSN in corresponding columns of this row)				
8	Any other				

## ANNEXURE B

### About Respondent

Constitution of Business	Address	Nature of Business	Any other relevant fact

GSTN/Temp ID	Constitution of Business	Any other constitution business	Address	Nature of business	Any other relevant fact

## ANNEXURE C

### Statement of Facts (Case History)

(indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each

cell, Upload documents if necessary)

Reference/ acknowledgment no.	Action By	Date	Brief Narration

## ANNEXURE D

### (Category of case under dispute or issues involved)

S. No.	List of 'Category of case under dispute	Tab	Tab Amount involved (where quantifiable)
1	Misclassification of any goods or services or both	Mention HSN	
2	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	
3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
4	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
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	Mention section and rule specified in Appellate/ Revisionary order	
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
7	Whether applicant is required to be registered or has been granted suo moto registration	Mention section and rule specified in Appellate/ Revisionary order	
8	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order	
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	
10	Rejection/acceptance of application for amendment to registration	Mention section and rule specified	

		in Appellate/ Revisionary order	
<b>11</b>	Suspension of registration	Mention section and rule specified in Appellate/ Revisionary order	
<b>12</b>	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order	
<b>13</b>	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order	
<b>14</b>	Cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
<b>15</b>	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
<b>16</b>	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specified in Appellate/ Revisionary order	
<b>17</b>	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order	
<b>18</b>	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order	
<b>19</b>	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/	

		Revisionary order	
<b>20</b>	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order	
<b>21</b>	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
<b>22</b>	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
<b>23</b>	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order	
<b>24</b>	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order	
<b>25</b>	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order	
<b>26</b>	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order	
<b>27</b>	Fraud or wilful suppression of fact leading to nonpayment/short payment of tax determined <a href="#">u/s 74</a>	Mention section and rule specified in Appellate/ Revisionary order	
<b>28</b>	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	

<b>29</b>	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order	
<b>30</b>	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order	
<b>31</b>	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order	
<b>32</b>	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order	
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<b>36</b>	Anti-profiteering related matter		
<b>37</b>	Others-		
<b>38</b>	Issues related to Place of supply of goods and/or services		