

# **FILING APPEALS BEFORE THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL (GSTAT)**

Covering Procedure, Forms, Pre-Deposit, Drafting & Common Pitfalls

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## TABLE OF CONTENTS

<b>S. No.</b>	<b>Particulars</b>	<b>Page No.</b>
I	Basic Structure	1-2
II	Appealable Orders and Aggrieved Persons	3
III	Time Limits and Condonation of Delay	4
IV	Pre-Deposit: Calculation, Payment, Stay & Refund	5
V	GSTAT Appeal Filing Fee	6
VI	Point-wise Instructions on Form APL-05	7-8
VII	Form APL-06: Cross-Objections	9-10
VIII	Advisory on Online Document Upload	11
IX	Summary of GSTAT Procedure Rules 2025	12-13
X	Drafting Grounds of Appeal	14
XI	Additional Evidence, New Grounds & New Legal Issues	15
XII	Remand vs. Quashing of the Order	16
XIII	Departmental Appeals	17-18
XIV	Common Drafting Mistakes for Filing Appeal Before GSTAT	19
XV	Practical Manual and Model Arguments for GSTAT Appeal	20-25
XVI	Landmark GST Judgements	26-51
XVII	GSTAT Procedure Rules 2025	52-93
XVIII	User Advisory for the GSTAT E-Filing Portal	94-95
XIX	GSTAT Office Orders Compilations	96-116
XX	GST Forms (APL 05, APL 06 and APL 07)	117-142

## I. GSTAT: STRUCTURE, COMPOSITION & JURISDICTION

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### A. Bench Structure and Case Categories

The Principal Bench at New Delhi has exclusive jurisdiction over matters arising in Union Territories without state legislatures and inter-State place-of-supply disputes. State Benches exercise jurisdiction over orders passed by appellate or revisional authorities in the respective State.

Under a significant order dated 14 May 2026, the President directed that all pending and future matters shall initially be listed before a Division Bench. The Division Bench, if it finds the matter does not raise any question of law, will record reasons and refer it to the President/Vice-President for single-bench assignment.

### B. Case categories are:

#### Category I — Substantive Tax Issues

1. **Misclassification** of any goods or services or both
2. **Wrong applicability of a notification** issued under the provisions of the GST Acts
3. **Incorrect determination of time of supply** of goods or services or both
4. **Incorrect determination of value of supply** of goods or services or both
5. **Incorrect admissibility of ITC** — including denial of ITC, blocking of credit, or credit to/from credit ledger
6. **Incorrect determination of liability to pay tax** on any goods or services or both
7. **Registration disputes** — whether the applicant is required to be registered or has been granted suo motu registration
8. **Determination of supply** — whether any particular thing done by the applicant constitutes a supply of goods or services or both
9. **Demand under Section 73** — tax not paid or short paid on outward supply
10. **Excess ITC availed/utilized under Section 73**
11. **Fraud or wilful suppression** leading to non-payment or short payment of tax determined under Section 74
12. **Excess ITC availed/utilized under Section 74**

#### Category II — Registration, Assessment & Refund Issues

1. Rejection/acceptance of application for **registration**
2. Rejection/acceptance of application for **amendment to registration**
3. **Suspension of registration**
4. Order dropping show-cause in relation to registration
5. **Denial of composition scheme** facility
6. **Cancellation of registration**
7. Rejection/acceptance of application for **revocation of cancellation** of registration
8. Order accepting reply of taxpayer / order dropping show-cause notice
9. **Disqualification of GSTP** / cancellation of enrolment of GST Practitioner

10. Transfer/Initiation of **recovery** and special/garnishee mode of recovery
11. **Tax wrongfully collected** / tax collected but not paid to Government
12. Orders of **assessment** — including non-filer, evading registration, or protective assessment
13. Order for **re-credit in credit ledger** of refund claim rejected or wrongly obtained refund deposited
14. Order rejecting/granting **provisional refund**
15. Orders denying/reducing/withholding/granting **refund**
16. Issues related to **provisional assessment**

### Category III — Consequential and Miscellaneous Orders

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

### C. Matters take up by Principal Bench:

Under the CGST Act, the Principal Bench has the sole authority to hear the following types of cases:

- a. Place of Supply Disputes:** Cases where any of the core issues relate to the "place of supply" under Section 97A, which dictates whether a transaction is intra-state or inter-state.
- b. Anti-Profitteering Matters:** Appeals against orders concerning businesses failing to pass on the benefits of reduced GST rates or input tax credits to consumers under Section 171.
- c. Cross-Border & Digital Services:** Disputes involving Online Information Database Access and Retrieval (OIDAR) services and specified actionable claims (such as online money gaming) provided by a person located outside taxable territories.
- d. Presidential Transfers:** Any specific case or class of cases transferred from multiple State Benches by the GSTAT President for consolidated hearing because they share an identical question of law.

## II. APPEALABLE ORDERS AND AGGRIEVED PERSONS

### A. The Statutory Foundation

The right of appeal before GSTAT flows from Section 112 of the CGST Act, 2017. Under Sub-section (1), any person aggrieved by an order of the Appellate Authority under Section 107 or the Revisional Authority under Section 108 may appeal to the Tribunal. Under Sub-section (3), the Commissioner may direct filing of an application before the Tribunal against orders prejudicial to Revenue.

### B. Who Can Appeal - The Aggrieved Person

The term 'aggrieved person' covers all entities whose rights or interests are adversely affected by the impugned order, including:

- Taxpayers against whom tax, interest, or penalty demands have been confirmed or partially confirmed
- Recipients whose ITC has been denied in full or part
- Suppliers against whom adverse classification, valuation, or taxability rulings have been made
- Persons against whom registration has been cancelled or denied
- Persons from whom refund has been refused, withheld, or reduced
- Persons aggrieved by orders relating to seizure, confiscation, or provisional attachment

### C. What Orders Are Appealable

Only orders passed by the Appellate Authority under Section 107 and the Revisional Authority under Section 108 are appealable before GSTAT. Section 121 of the CGST Act enumerates certain non-appealable orders, including place-of-supply determinations by the committee under Section 87.

### D. Jurisdiction of GSTAT Vis-à-vis High Courts

GSTAT is a fact-and-law forum. It re-examines both legal interpretation and factual findings. Appeals from GSTAT orders lie to the High Court under Section 117, which ordinarily entertains only questions of law. However, the appeal against the Order of Principal Bench will directly lie before the Hon'ble Supreme Court. All factual issues must therefore be raised and addressed at the Tribunal stage. A missed factual ground generally cannot be raised for the first time before the High Court.

**KEY**

A respondent who won before Commissioner (Appeals) can support the favourable order on additional grounds not decided below, without filing cross-objections, provided the relief sought is the same. Cross-objections are necessary only when additional or larger relief is sought.

### III. TIME LIMITS AND CONDONATION OF DELAY

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#### A. The Statutory Limitation Period

Under Section 112(1) of the CGST Act, an appeal before GSTAT must be filed within three months from the date of communication of the appellate or revisional order. The 'date of communication' is the date the order is received or uploaded on the GST portal. Practitioners must routinely monitor the GST dashboard and maintain a digital limitation tracker.

#### B. The Condonation Window

Section 112(4) empowers the Tribunal to admit an appeal after the expiry of the three-month period if sufficient cause is shown. However, the outer limit for condoning delay is three months beyond the prescribed period (i.e., a maximum of six months from communication). Delay beyond six months cannot be condoned by the Tribunal.

#### C. Staggered Filing

The staggered filing regime introduced on 24 September 2025 was revoked with effect from 18 December 2025 after the system stabilized. The universal deadline for all pre-existing appeals (where the APL-04 was communicated on or before 31 March 2026) is 30 June 2026. For orders communicated on or after 1 April 2026, the regular three-month period applies.

#### D. Grounds for Condonation of Delay

The following grounds are judicially recognized:

- Medical grounds — illness or hospitalization of the person responsible for GST compliance, supported by certificates and hospital records
- Natural calamity or force majeure — floods, cyclone, or regional disaster evidenced by government notifications
- Delayed portal upload — APL-04 uploaded belatedly on the GSTN system, evidenced by portal screenshots
- Erroneous professional advice
- Non-availability of records — books of account seized by investigation agencies
- Lapse of authorized representative — unforeseen personal circumstance; supported by affidavit
- Financial distress for pre deposit — severe hardship temporarily shutting down operations

#### E. Drafting the Condonation Application

A condonation application must contain:

- (a) exact date of communication of the impugned order;
- (b) prescribed last date of filing;
- (c) actual date of filing;
- (d) number of days of delay;
- (e) factual narrative with chronology;
- (f) declaration of absence of wilful default;
- (g) averment that no prejudice will accrue to Revenue;
- (h) the legal basis under Section 112(4); and
- (i) the prayer.

It must be supported by a sworn affidavit and appropriate documentary evidence.

## IV. PRE-DEPOSIT: CALCULATION, PAYMENT, STAY & REFUND

### A. The Statutory Mandate

Under Section 112(8) of the CGST Act, no appeal shall be entertained by GSTAT unless the appellant has paid:

- (i) in full, the admitted amount of tax, interest, fine, fees, and penalty; and
- (ii) a sum equal to 20% of the disputed tax. The pre-deposit applies only to the tax component. Interest and penalty are excluded from the 20% calculation.

### B. Admitted vs. Disputed Dues

- Admitted dues — amounts the appellant concedes to be payable; must be paid in full before filing
- Disputed dues — amounts genuinely contested; 20% of the tax component must be deposited to secure admission
- Interest and penalty — not included in the 20% pre-deposit computation
- In case of appeal only related to Interest or Penalty or Fee - 20% of the amount must be deposited via cash ledger to secure admission

### C. Example

Component	Total Demand	Admitted	Disputed	Pre-Deposit Required
Tax	Rs. 100 lakhs	Rs. 10 lakhs	Rs. 90 lakhs	Rs. 10L (full) + Rs. 18L (20%) = Rs. 28L
Interest	Rs. 25 lakhs	—	—	Nil
Penalty	Rs. 90 lakhs	—	—	Nil
TOTAL PRE-DEPOSIT	—	—	—	Rs. 28 lakhs

### D. Use of Electronic Credit Ledger

Pre-deposit can be made from either the Electronic Cash Ledger or the Electronic Credit Ledger. Utilizing the credit ledger is tax-efficient as it avoids actual cash outflow. However, the practitioner must ensure that the credits being utilized are not themselves under dispute in another proceeding. If the credits are disputed, the Department may challenge their utilization for pre-deposit.

### E. Adjustment of Investigation-Stage Payments

Voluntary payments made during investigation via DRC-03 challan, if made towards the same demand, must be credited and set off against the pre-deposit obligation via DRC 03A. These must be specifically identified in Form APL-05 with debit entry numbers.

### F. Automatic Stay of Recovery

Once the pre-deposit is paid and verified by BO on the GSTAT portal and marked as 'Yes,' the taxpayer's GSTN ledger is automatically frozen against coercive recovery of the disputed amount. If the BO incorrectly marks the pre-deposit as 'NA' or 'No,' the stay will not activate.

### G. Refund of Pre-Deposit upon Success

If the Tribunal allows the appeal in full or in part, the pre-deposit must be refunded with interest. This is not automatic. Practitioners must follow up with the jurisdictional officer after filing refund application.

## V. GSTAT APPEAL FILING FEE

### A. Fee Structure

The appeal fee is payable under Rule 110(5) of the CGST Rules, 2017 and is distinct from the pre-deposit. It is a court fee for the maintenance of judicial proceedings and does not go towards satisfaction of tax liability.

Nature of Application / Proceeding	Fee Payable
Appeal Court Fee	Rs. 5000/- to Rs. 25000/-
Interlocutory Application (Rule 118(2))	Rs. 5,000/-
Application for Inspection of Records (Rule 67)	Rs. 5,000/-
Any other application not specifically covered	Rs. 5,000/-
Certified true copy of final order (third parties)	Rs. 5/- per page
Departmental application under Section 112(3)	Nil — Department is exempt

### B. Mode of Payment

All fees must be paid online through the GSTAT portal using the Bharatkosh payment gateway (Net Banking, Credit/Debit Card, or UPI). Upon successful payment, a receipt and challan are generated and must be uploaded as part of the appeal submission. If online payment fails, offline payment on Bharatkosh is also permitted.

### C. Waiver / High Court Orders

Where a High Court has granted exemption from court fee or pre-deposit, the relevant order must be uploaded with the appeal. The scrutiny officer must not raise a defect flag against fee payment in such cases.

## VI. POINT-WISE INSTRUCTIONS ON FORM APL-05

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### A. What is Form APL-05?

Form APL-05 is the prescribed statutory form under Rule 110(1) of the CGST Rules, 2017 for filing an appeal before GSTAT. It is filed electronically through the GSTAT e-filing portal. Upon successful submission, a provisional acknowledgement is generated with a unique 16-digit filing number.

### B. Instruction-by-Instruction Walkthrough

#### Part 1: Identity and Basic Details

- Point 1 — GSTIN/Temporary ID/UIN: Enter the fifteen-digit GSTIN related to the dispute. For unregistered persons, a Temporary ID or UIN may be used.
- Point 2 — Name of Appellant: Must match exactly with the GSTIN records.
- Point 3 — Address of Appellant: Registered principal place of business address.
- Point 4 — Respondent Details: Name the Proper Officer and Commissioner and provide the complete office address. For Principal Bench matters, name the Principal Chief Commissioner.

#### Part 2: Order Details

- Point 5 — Order Appealed Against: Enter the APL-04 number and date.
- Point 6 — Principal Bench Jurisdiction: Select 'Yes' only if the matter involves inter-State supply disputes or other notified categories. An incorrect answer may cause transfer of case and delay.
- Point 7 — Designation of Appellate Authority: Full designation and office name of the Commissioner (Appeals) whose order is being challenged.
- Point 8 — Date of Communication: The portal upload date controls. Maintain a screenshot as evidence.
- Point 9 — Details of Original Order: OIO number, date, type, and period of dispute. Also enter DRC-07 reference where applicable.
- Point 10 — Details of Authority Passing Original Order: Designation and office of the Adjudicating Authority.
- Point 11 — Act: Select CGST, SGST, IGST, or Cess as applicable. In intra-State demands, both CGST and SGST should be selected.

#### Part 3: Representative Details

- Points 12 & 13: The representative must have pre-registered on the GSTAT portal. If the name does not appear in the dropdown, the representative must register independently first. Upload Vakalatnama for Advocates; Authorization Letter for CAs/CMAs.

#### Part 4: About the Appellant

- Point 14: Enter constitution (Proprietorship, Partnership, Private Limited, Trust, etc.), statute of incorporation, CIN/registration number, date of constitution, and nature of business.

#### Part 5: Case Details

- Point 15 — Brief Issue in Dispute: Write a precise legal question in three to five lines. Avoid generic language.
- Point 16 — Category of Case: Select from dropdown. This categorization determines Bench assignment. Select the applicable section and corresponding CGST Rule.

#### Part 6: Case Summary and Demand Details

- Point 16 (Continued) — Summary Table: Four-column table requiring figures as per: (i) Adjudicating Authority's order; (ii) modification by Commissioner (Appeals); (iii) appellant's stand; (iv) amounts declared/claimed. Reconcile with DRC-07 figures before entry. Errors here undermine credibility.
- Point 17 — Statement of Facts: Chronological narrative starting from SCN, through reply, personal hearing, adjudication, first appeal, and finally the impugned appellate order. Cite date, document number, and outcome for each event.
- Point 18 — Summary Grounds of Appeal: Numbered, legally framed grounds. Each must challenge a specific finding or legal error and be cross-referenced to the statement of facts.

**Part 7: Payment Details**

- Point 20 — Demand Details: Full table broken down by Integrated Tax, Central Tax, State/UT Tax, and Cess, further divided into Tax, Interest, Penalty, Fees, and Others. Admitted and disputed amounts to be stated separately.
- Point 21 — Pre-Deposit Details: Enter the 20% deposits with debit entry numbers from the Electronic Cash or Credit Ledger.

**Part 8: Prayer and Verification**

- Point 19 — Prayer: Cover all reliefs — setting aside the impugned order and the underlying OIO; deletion of tax, interest, and penalty; refund of pre-deposit with interest; stay during pendency; grant of personal hearing.
- Verification Clause: Must be personally signed by the authorized signatory (Proprietor, MD, Partner, Trustee) with GSTIN, name, and date.

**C. Documents to Upload with APL-05**

Document	Specification
Show Cause Notice (SCN)	Scanned PDF
Order-in-Original (OIO)	Certified copy — scanned and endorsed by issuing authority
Order-in-Appeal (OIA) / APL-04	Certified copy or system-generated from portal (no separate certification needed)
Statement of Facts	Typed, signed — Annexure A
Grounds of Appeal	Typed, numbered — Annexure B
Pre-deposit challan	Electronic debit entry details or DRC-03 challan PDF
Court fee payment receipt	Bharatkosh receipt
Authorization / Vakalatnama	Authorization letter for CA/CMA; stamped Vakalatnama for Advocate
Supporting evidence	Invoices, e-way bills, ledger accounts, GSTR returns, reconciliation statements

Each document must be in PDF format with a file size not exceeding 20 MB. GSTN-generated digital documents (GSTR returns, portal-generated APL-04) are accepted as digitally authentic without additional certification. All documents must be physically as well as digitally signed by the appellant.

**D. Re-filing After Defect Notice**

If the Registrar raises a defect, the appellant must rectify and refile within seven working days, extendable up to thirty days in aggregate. Re-filing is accessed through 'Appellant Corner → Re-Filing' on the portal. The original date of filing is preserved if the defect is cured within the extended period.

## VII. FORM APL-06: CROSS-OBJECTIONS

### A. Conceptual Framework

When a departmental appeal reaches GSTAT, the respondent-taxpayer is not required to file a separate appeal. Instead, they may file a Memorandum of Cross-Objections in Form GST APL-06, which enables them to:

- (i) oppose the departmental appeal and defend the favourable order;
- (ii) raise additional grounds to support the favourable order not specifically decided by Commissioner (Appeals); and
- (iii) raise independent grievances against unfavourable aspects of the same order without paying a separate pre-deposit or court fee.

### B. Distinction: Independent Cross-Appeal vs. Cross-Objection

Feature	Independent Cross-Appeal (Sec. 112(1))	Cross-Objection (APL-06)
Nature	Standalone appeal	Response to an existing appeal
Filing trigger	Aggrieved by an order — filed independently	Filed in response to notice of other party's appeal
Limitation period	Own 3-month period	Filed within 45 days of receiving notice of appeal
Pre-deposit	Requires independent pre-deposit	No separate pre-deposit required
Court fee	Payable independently	Payable, but lower
Relief available	Any relief from the impugned order	Relief within or against the same order

### C. Right to Support Favourable Orders Without Cross-Objections

A respondent can support a favourable order on grounds not decided by the authority below, without filing cross-objections. This is a right of support (not challenge). The Supreme Court and various High Courts have held that a respondent may urge before the appellate forum any legal ground in support of the order, even if not specifically argued at the first appellate stage provided the relief sought is identical (i.e., upholding the order), not enlarged.

#### EXAMPLE

If Commissioner (Appeals) allowed the taxpayer's appeal on Ground A (double taxation), the taxpayer can advance Grounds B (wrongful invocation of Section 74) and C (violation of DRC-01A procedure) before GSTAT to support the same conclusion, without filing APL-06 as long as the relief sought remains the same.

### D. When Cross-Objections Are Necessary

Cross-objections become necessary when the respondent seeks a different or larger relief than the favourable order granted. For example: if Commissioner (Appeals) partially allowed the appeal (quashed the tax demand but sustained the penalty), and the Department appeals against the quashing, the taxpayer must file cross-objections if it also wants to challenge the upholding of penalty.

### E. Filing Procedure for APL-06

On the GSTAT portal, cross-objections are filed through 'Filing → File Reply/Cross Objections' in the respondent's login:

1. Log in using GSTIN or Authorized Representative credentials

2. Click Filing → File Reply/Cross Objections
3. Enter the original appeal number; basic details auto-populate
4. Navigate tabs: Basic Details → Appellant Details → Representative Details → File Reply Details → Document Upload → Final Preview
5. In File Reply Details, enter cross-objection grounds, prayer, and summary of issues in Annexure A and B formats
6. Upload all required documents, complete Final Preview, submit — receipt generated

#### **F. Documents to Upload with APL-06**

- Form GST APL-06 (generated through portal)
- Annexure I — Demand Table (financial summary)
- Annexure A — Summary of Issues and Summary of Reply
- Annexure B — Summary of Reply (position-wise table)
- Annexure C — Detailed Grounds of Cross-Objection with para-wise reply to APL-07
- Copies of Order-in-Appeal and Order-in-Original
- Supporting documentary evidence (invoices, ledgers, returns)
- Vakalatnama or Authorization
- Affidavit to the Memorandum of Cross-Objections
- Court fee receipt

#### **G. Strategic Use: Para-wise Reply**

Every ground raised in the departmental appeal (Form APL-07) must be specifically replied to. The reply should:

- (i) admit, deny, or qualify each factual allegation;
- (ii) challenge legal propositions with counter-citations;
- (iii) assert and rely upon the Commissioner (Appeals) findings; and
- (iv) advance independent supporting grounds not decided below.

## VIII. ADVISORY ON ONLINE DOCUMENT UPLOAD

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### A. Pre-Filing Preparation — The Offline Excel Sheet

Before logging into the GSTAT portal, download the E-Filing Excel Sheet from the portal homepage. This is a complete replica of the APL-05 form. Draft all details offline, statement of facts, grounds, demand figures, and copy-paste into the live portal. This minimizes data entry errors and reduces time spent on the active portal.

### B. Document Preparation Checklist

- Convert all documents to PDF format — one file per document
- Use descriptive file names: 'OIO\_dated\_16-01-2025', 'APL04\_dated\_29-10-2025', 'Pre-Deposit\_DRC03'
- Ensure each file is within the 20 MB limit — compress larger PDFs using standard tools
- Verify all scans are clearly legible — blurry scans will be flagged as defective
- Sign scanned physical documents by the authorized representative or signatory and then affix Digital signature for digital authentication or do it with Aadhar Based OTP verification for every document uploaded online.

### C. Step-by-Step Filing Process

- Role Selection and ARN/CRN Validation: On the portal homepage (before login), select your role (Taxpayer, Tax Officer, Authorized Representative) and enter the ARN/CRN of APL-01/03 for validation.
- Login and Disclaimer: Log in using GSTIN (Taxpayers) or representative ID. Accept the Disclaimer to access the dashboard.
- Appeal Filing Navigation: Dashboard → Appellant Corner → Filing → Appeal Filing.
- Order Details Tab: Enter ARN/CRN of APL-01/03. Portal auto-fetches APL-04 details if the ARN/CRN is in the GSTN system. Always verify auto-populated data against source documents.
- Basic and Case Details: Select the applicable Act and section. Copy-paste from the pre-prepared Excel sheet.
- Appellant and Respondent Details: Appellant details auto-populate from GSTIN database. Add respondent Commissioner details manually.
- Add Representative: Search by registered name on GSTAT portal. Representative must have pre-registered independently. Upload Vakalatnama (Advocate) or Authorization Letter (CA/CMA).
- Demand Details Tab: Enter demand as per APL-04; admitted amount; disputed amount; and pre-deposit debit entry numbers. The portal computes 20% of disputed tax automatically.
- Court Fee Payment: Proceed to this tab ONLY after all data and documents have been verified. Payment through Bharatkosh (Net Banking, UPI, Card) cannot be reversed. Save payment receipt.
- Document Upload Tab: For each document, select the correct document type from the dropdown, choose the file, and upload. Proceed only after all documents are uploaded.
- Checklist and Final Preview: Complete the self-verification checklist. Review the full APL-05 preview. Download the preview PDF for your own records.
- Digital Signing and Submission: Sign using External DSC, NIC DSC Utility, or Aadhaar-based E-Sign. After submission, a 16-digit filing number is generated and sent via SMS and email. This is your proof of submission.

### D. Uploading Additional Documents Post-Filing

After submission, additional documents (e.g., later-filed judgments, newly available evidence) may be uploaded through 'Appellant Corner → Upload Additional Document.' Select the case by filing number, choose the document type, upload the PDF, and submit. An acknowledgment receipt is generated.

## IX. SUMMARY OF GSTAT PROCEDURE RULES 2025 IN THIRTY POINTS

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The GSTAT Procedure Rules, 2025 were notified under Section 111 of the CGST Act and published in the Gazette of India on 24 April 2025. The following summarizes all key rules:

1. All appeals must be filed electronically on the GSTAT portal in the prescribed form. The cause title must read 'In the Goods and Services Tax Appellate Tribunal.'
2. Every appeal must be divided into consecutively numbered paragraphs, each containing a separate fact, allegation, or point. Full party details appear at the beginning and need not be repeated.
3. Where an Order-in-Appeal is based on more than one Order-in-Original, separate appeals must be filed for each OIO. Joint appeals by multiple persons are not entertained.
4. Every appeal must be typed in double-spacing on A4 paper, duly paged, indexed, and tagged. Non-English documents must carry certified English translations.
5. The Registrar endorses the date of presentation. Defective appeals are returned for compliance within 7 working days, extendable to 30 days. Non-compliance may lead to refusal of registration.
6. The Registrar may register, scrutinize, process appeals, issue notices, receive amendment applications, and reject appeals for non-compliance subject to Bench review on representation.
7. The Tribunal has inherent powers to make orders necessary to meet the ends of justice or prevent abuse of process, even if not specifically provided in the Rules.
8. Time computation excludes the first day. Where the last day falls on a holiday, the period extends to the next working day. The Tribunal may extend time upon sufficient cause, even after expiry.
9. In a taxpayer's appeal, the Commissioner is automatically the respondent. In a departmental application, the taxpayer is the respondent. Copies of appeal and relied-upon documents must be served on the respondent immediately after filing.
10. Each respondent may file a reply within one month of receipt, serving a copy on the appellant. The appellant may file a rejoinder within one month or such further time as the Bench directs.
11. The daily cause list is published by the Registrar on the portal before the close of working hours. Priority: orders for pronouncement, then clarification cases, then admissions, then part-heard matters.
12. Parties and representatives must furnish a list of law journals, reports, and statutes to be cited before commencement of proceedings on each hearing day.
13. The appellant is heard first; the respondent is heard thereafter. The appellant has a right of reply after the respondent's arguments. Non-appearance may result in dismissal for default or ex parte hearing.
14. Additional evidence is not producible as of right. The Tribunal may permit additional evidence where necessary to pass orders or where the lower authority denied adequate opportunity.
15. Evidence may be produced by affidavit. Cross-examination of deponents may be ordered, including through video conferencing.

16. All proceedings are open to the public, except where the Tribunal directs otherwise in a specific case for recorded reasons.
17. Where Bench Members differ in opinion, the matter is referred to a larger Bench by the President.
18. Every order must be in writing, signed and dated by all Members. The date of dictation on the bench is the order date; for reserved matters, the date of pronouncement is the order date.
19. The Registrar has custody of all records. Inspection requires a written application in GSTAT Form-03 with payment of Rs. 5,000/- fee.
20. Physical case records are preserved for five years after the final order. Electronic records are maintained for fifteen years.
21. Appellant documents are marked 'A series,' respondent documents 'B series,' Tribunal exhibits 'C series.'
22. Witnesses summoned are examined in accordance with the Code of Civil Procedure. Travelling allowance is payable from a deposit collected in advance from the summoning party.
23. Authorized representatives must file a vakalatnama or letter of authorization in GSTAT Form-04. Change of representative requires written consent of the prior representative or Tribunal permission.
24. Authorized representatives must appear in professional dress prescribed by their professional code (Advocates: Bar Norms; CAs: ICAI norms).
25. Interlocutory applications for stay, direction, rectification, condonation, early hearing, or extension of time are filed in GSTAT Form-01 with supporting affidavit. Fee: Rs. 5,000/- per application.
26. Clerical mistakes in orders may be rectified on the Tribunal's own motion or on application within one month. This is not a remedy for challenging substantive findings.
27. The Tribunal may award costs and impose exemplary costs in cases of abuse of process.
28. Hearings may be conducted in physical mode or, with the President's permission, in electronic (virtual/hybrid) mode.
29. The Tribunal follows the High Court's annual calendar in its jurisdiction. During vacations, offices and benches function at half strength on a roster basis.
30. The President has residual power to issue orders and circulars for situations not expressly covered by the Rules. This power has been exercised to address portal difficulties, document certification, bench formation, and staggered filing.

## X. DRAFTING GROUNDS OF APPEAL

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### A. Pre-Drafting Analysis

Before drafting grounds, the practitioner must:

- Read the entire OIO and OIA paragraph by paragraph, annotating each finding and its basis
- Identify every factual error: wrong computation, incorrect figure attribution, misreading of documents
- Identify every legal error: wrong section invoked, wrong standard of proof, erroneous statutory interpretation
- Identify every procedural lapse: no personal hearing, no supply of RUDs, non-speaking order, time-barred SCN
- Map each identified error to the specific paragraph of the impugned order containing it

### B. Categories of Grounds

#### Jurisdictional Grounds

- The adjudicating officer lacked territorial or subject-matter jurisdiction
- The SCN was issued beyond the limitation period under Section 73 or 74 without invoking extended period
- The extended period was invoked mechanically without demonstrating fraud or wilful suppression with particulars
- The DRC-01A intimation under Rule 142(1A) was not issued before the Section 74 SCN

#### Natural Justice Grounds

- No personal hearing was granted despite a written request under Section 75(4)
- Relied-upon documents (RUDs) were not supplied with the SCN, denying an opportunity to rebut them
- The order does not consider specific submissions made in the reply to the SCN. It is a non-speaking order
- Third-party statements were relied upon without affording an opportunity for cross-examination

#### ITC-Related Grounds

- All conditions of Section 16(2), invoice, receipt of goods/services, tax paid by supplier, return filed, were satisfied. ITC cannot be denied solely on GSTR-2A/2B mismatch or supplier's subsequent non-compliance
- ITC cannot be retrospectively denied because the supplier's registration was cancelled after the transaction date, when the supplier was registered at the time of supply
- The burden of proving connivance or collusion between recipient and a fraudulent supplier lies on the Department; mere association does not discharge this burden

#### Valuation-Related Grounds

- The valuation methodology does not conform to Section 15 and the applicable Valuation Rules
- Permissible discounts and trade adjustments recognized in invoices and contracts were ignored
- A binding CBIC Circular on the subject provides clarification in the appellant's favour, which the adjudicating authority failed to follow

#### Section 74 and Penalty Grounds

- Section 74 was invoked without any specific material, investigation report, statement, or forensic evidence, demonstrating fraud, wilful misstatement, or suppression
- The facts, at best, attract Section 73 (non-fraud), not Section 74 (fraud). Levy of 100% penalty under Section 74 is unsustainable
- Once the demand under Section 74 fails, the penalty under Section 74 automatically falls, as it is pegged to the tax amount

#### Interest Grounds

- Interest under Section 50 is compensatory and arises only when tax is found to have been short-paid or unpaid. Where the demand itself is unsustainable, no interest liability arises
- Interest on delayed refunds under Section 56 must be computed from the date immediately after the expiry of sixty days from the date of application.

## XI. ADDITIONAL EVIDENCE, NEW GROUNDS & NEW LEGAL ISSUES

### A. Governing Principle

Parties to an appeal are not entitled to produce additional evidence as of right at the Tribunal stage. However, the Tribunal has power under CGST Rules (as adapted for Tribunal proceedings) to permit additional evidence, whether oral or documentary, in two specific circumstances: (i) the Tribunal considers the evidence necessary to enable it to pass orders; and (ii) the lower authority decided the case without giving the party adequate opportunity to adduce such evidence.

### B. Additional Grounds

Additional legal grounds may be raised at the Tribunal stage even if not argued below, provided:

- (i) the factual basis for the ground is already on the record; and
- (ii) no fresh evidence is needed for the ground.

Where additional grounds are raised for the first time before GSTAT, the Tribunal normally allows the other side time to respond, and may call for further evidence or explanation from the lower authority.

### C. Safeguards for the Other Side

The Tribunal must afford the other party a reasonable opportunity to respond to any additional ground, document, or evidence introduced for the first time at the Tribunal stage. The Tribunal will ordinarily adjourn the matter and issue notice on the additional evidence application before proceeding.

### D. Tribunal's Power to Call for Evidence

The Tribunal may, of its own motion, call for further evidence or witnesses where it considers this necessary for a just adjudication. This power is exercised sparingly — typically in complex matters where the evidence on record is insufficient to determine a factual controversy.

#### PRACTICE NOTE

If you need to rely on additional documents at the Tribunal stage, file an interlocutory application for admission of additional evidence immediately with the appeal, setting out why the evidence was not available or was not placed before the lower authority. Proactive disclosure prevents adverse observations.

## XII. REMAND VS. QUASHING OF THE ORDER

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### A. When the Tribunal Remands

The Tribunal orders remand i.e., sends the matter back to the lower authority for fresh consideration where: (i) the adjudication below was vitiated by a procedural defect (denial of personal hearing, non-supply of RUDs);

(ii) the lower authority failed to make necessary factual findings; or

(iii) new facts or evidence require first consideration by the fact-finding authority.

### B. When the Tribunal Quashes

The Tribunal quashes the order entirely, with no remand, where:

(i) the demand is time-barred and no extended period was validly invoked;

(ii) the subject matter is not taxable as a matter of law;

(iii) the demand is barred by a binding High Court or Supreme Court judgment on the issue; or

(iv) the SCN was void ab initio for want of jurisdiction.

### C. Strategic Considerations

Practitioners must make a conscious decision on whether to seek quashing or remand in the prayer. If the matter is primarily factual and the lower authority committed a procedural error, remand preserves the client's opportunity to adduce evidence again. If the demand is fundamentally unsustainable in law, quashing is the correct relief and remand should be resisted, as it only prolongs the litigation.

#### CAUTION

Avoid praying for remand as an alternative to quashing in all cases indiscriminately. A remand order prolongs the taxpayer's exposure to the proceedings and may introduce fresh grounds of demand in the fresh adjudication. Seek remand only where necessary to address a curable procedural defect.

### XIII. DEPARTMENTAL APPEALS

#### A. Basis and Form

The Commissioner may direct filing of a departmental application before GSTAT under Section 112(3) of the CGST Act where any order passed by the Commissioner (Appeals) or the Revisional Authority is considered erroneous and prejudicial to the interests of the Revenue. The departmental application is filed in Form APL-07 (not APL-05, which is for taxpayers).

#### B. Standard for Departmental Appeals

The order must be both erroneous and prejudicial to Revenue, both conditions must be satisfied. An order may be wrong (erroneous) but not cause revenue prejudice in a particular case. Conversely, an order may be prejudicial to Revenue but not erroneous if it follows settled law. Both elements must co-exist.

#### C. Practical Implications for Taxpayer Respondents

When a departmental appeal is filed, the taxpayer (now respondent) receives notice and must file a reply within one month. The taxpayer may also file cross-objections in APL-06 (see Chapter VII). The taxpayer respondent can support the favourable order on any ground, including grounds not decided by the Commissioner (Appeals), as a right of support without cross-objections.

#### D. Monetary Limits

The Central Government may prescribe monetary limits below which departmental appeals may not be filed. Practitioners should check the prevailing monetary limit at the time of any departmental filing to assess whether the appeal is maintainable in the first instance. CBIC issued Circular No. 207/1/2024-GST dated 26 June 2024, fixing the following monetary limits below which Central Tax officers shall not file appeals or applications:

Appellate Forum	Monetary Limit (Tax Amount Involved)
GSTAT	Rs. 20,00,000/- (Rs. 20 Lakhs)
High Court	Rs. 1,00,00,000/- (Rs. 1 Crore)
Supreme Court	Rs. 2,00,00,000/- (Rs. 2 Crore)

The circular lays down precise rules for calculating whether a case crosses the Rs. 20 lakh threshold for GSTAT:

- Tax disputes (with or without penalty/interest): Only the aggregate tax amount in dispute (CGST + SGST/UTGST + IGST + Compensation Cess) is counted — penalty and interest are excluded from the threshold computation.
- Interest-only disputes: The amount of interest alone is considered.
- Penalty-only disputes: The amount of penalty alone is considered.
- Late fee-only disputes: The amount of late fee alone is considered.
- Interest + Penalty + Late Fee (without disputed tax): The aggregate of all three is considered.
- Erroneous refund disputes: The total refund amount in dispute (CGST + SGST + IGST + Cess) is considered.

- Composite orders covering multiple appeal/demand notices: The monetary limit applies on the total tax/interest/penalty involved across all consolidated matters in the order — not on each individual notice separately.

#### **Mandatory Exclusions when Limits Do Not Apply**

Even if the disputed amount is below Rs. 20 lakhs before GSTAT, the Department must take a decision on merits and file an appeal in the following circumstances regardless of the monetary limit:

1. Where any provision of the CGST/SGST/UTGST/IGST Act or the Cess Act has been held ultra vires the Constitution of India.
2. Where any Rules or Regulations have been held ultra vires the parent Act.
3. Where any order, notification, instruction, or Circular of the Government or CBIC has been held ultra vires the Act or Rules.
4. Where the matter involves:
  - Valuation of goods or services
  - Classification of goods or services
  - Refunds
  - Place of Supply
  - Any other issue that is recurring in nature and/or involves interpretation of statutory provisions
5. Where strictures or adverse comments have been passed against the Government/Department or their officers, or costs have been imposed.
6. Any other case or class of cases where the Board considers it necessary to contest in the interest of justice or revenue.

## **XIV. COMMON DRAFTING MISTAKES BEFORE GSTAT**

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The following errors are frequently observed in appeals filed before GSTAT.

### **A. Mistakes in Form APL-05**

- Incorrect 'Yes' answer for Principal Bench jurisdiction in an ordinary State-level dispute causes unnecessary transfer and delay
- Wrong Date of communication entered leads to wrong limitation computation
- Failure to reconcile the four-column demand table with the DRC-07 figures
- Pre-deposit debit entry numbers not entered or incorrectly entered; stay does not activate
- Verification signed by a person who is not the authorized signatory as per the GSTIN records constitutes defective filing
- Blur documents uploaded
- Non authenticated / certified documents uploaded
- Affidavit not notarised / not attached

### **B. Mistakes in Drafting Grounds**

- General grounds not linked to specific paragraphs of the impugned order ('the order is bad in law and against facts')
- Grounds drafted in narrative story form rather than in numbered, proposition-style legal assertions
- Raising grounds of natural justice without first establishing that a timely request for personal hearing was made and denied
- Challenging Section 74 invocation without separately challenging the underlying tax demand. If the tax demand itself is valid, the Section 74 penalty ground requires independent argument
- Confusing the prayer for quashing with the prayer for remand. Praying for both in the alternative without specifying which is primary
- Omitting a ground for interest demand. Practitioners often challenge tax and penalty but overlook the interest.

### **C. Mistakes in Document Upload**

- Uploading uncertified copies of OIO and OIA — the portal requires certified copies endorsed by the issuing authority
- Uploading multi-part documents as a single file exceeding 20 MB — the upload fails silently in some cases
- Not downloading and saving the 16-digit filing number and acknowledgment receipt — if the SMS/email fails, this is the only proof of submission
- Paying court fee before completing and verifying the demand details tab — errors post-payment require fresh payment on re-filing

### **D. Mistakes on Limitation**

- Not filing a separate condonation application when filing even one day late. Courts have dismissed appeals for delay of a single day without formal condonation prayer
- Not tracking the limitation period for multiple GSTINs or multiple orders separately.
- Believing the staggered filing windows created an extension of limitation.

### **E. Mistakes Regarding Pre-Deposit**

- Calculating pre-deposit on the total demand including interest and penalty. Only the tax component forms the base for the 20% computation
- Not setting off DRC-03 payments made during investigation leads to double payment of pre-deposit
- Not verifying the BO's marking of pre-deposit on the portal — if marked 'NA' by mistake, recovery can proceed despite pre-deposit having been paid
- Using disputed ITC credits for pre-deposit.

## XV. PRACTICAL MANUAL & MODEL ARGUMENT FOR GSTAT APPEALS

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### A. Introduction

Appearing before the Goods and Services Tax Appellate Tribunal requires a practitioner to simultaneously command three disciplines i.e. substantive GST law, procedural rules governing the Tribunal, and oral and written advocacy. Unlike the first appellate stage before the Commissioner (Appeals), where departmental deference sometimes softens the rigour of scrutiny, the Tribunal is a full-fledged judicial forum composed of experienced Judicial and Technical Members who are accustomed to examining factual narratives with care and probing legal propositions with precision. The stakes are correspondingly higher, and the practitioner's preparation must match that elevated standard.

An effective GSTAT appeal strategy therefore begins long before the day of filing. It begins with meticulous pre-filing preparation. The practitioner must carefully review the impugned order paragraph by paragraph, isolate every ground of appeal, assess interim relief requirements, reconcile all financial figures, and ensure full compliance with procedural formalities under the GSTAT Procedure Rules, 2025.

### B. Pre-Filing Checklist

Before preparing or uploading the appeal, the following checklist must be worked through in its entirety:

- **Reconcile all records:** Reconcile accounting records, GST returns, ITC utilization, and supporting documents with the order being appealed. Identifying discrepancies between the demand figures in the order and internal records allows preparation of precise and credible grounds of appeal.
- **Collate and certify documents:** All material documents — invoices, contracts, bank statements, e-way bills, and correspondence with tax authorities — must be collated, indexed, certified, and saved as separate PDFs within the 20 MB per document limit.
- **Determine monetary threshold and bench:** Appeals below Rs. 50 lakhs without questions of law may potentially be assigned to a single Member bench. Confirm whether the appeal falls under the Principal Bench or a State Bench, particularly in cases involving inter-State supplies or place-of-supply issues.
- **Review pending compliances:** Any outstanding returns, late fees, or unresolved compliance gaps should be addressed before filing. GSTAT scrutinizes procedural adherence even at the admission stage.
- **Prepare chronology of events:** A written chronology, listing SCN dates, reply dates, personal hearing records, adjudication order, and first appellate proceedings, frames the grounds in a logically sequenced narrative, enhancing clarity and persuasiveness before the Bench.
- **Verify limitation and pre-deposit:** Confirm that the appeal is within three months of the date of communication of the APL-04 order, or that a condonation application is being prepared. Verify that the 20% pre-deposit has been paid from the correct ledger and that the debit entry numbers are available for entry in the form.

## **C. Drafting the Appeal**

### **Structural Requirements**

The appeal must be filed online via the GSTAT portal in Form APL-05. Each appeal must include a cause title, paragraph-wise statement of facts, numbered grounds of appeal, demand details, and an unambiguous prayer. Full party details, including legal heirs, successors, or corporate representatives, must be stated completely.

### **Multiple Orders and Separate Appeals**

Where multiple Orders-in-Original are impugned, separate appeals must ordinarily be filed for each Order-in-Original, unless a specific direction permitting a joint appeal is obtained. Grounds must be succinct, legally framed, and supported by documentary evidence. The practitioner must not raise new issues in the appeal without identifying their factual basis in the existing record. GSTAT follows principles of natural justice and requires that affected parties have notice of all issues considered.

### **Formatting Standards**

Certified copies of orders and relevant documents must accompany the appeal. If non-English documents are involved, certified English translations are mandatory. Fees under Rule 110(5) of the CGST Rules must be paid online and acknowledged before submission. Defective or incomplete appeals are returned by the Registrar for rectification, typically within 7 working days, extendable up to 30 days for sufficient cause.

## **D. Registration and Scrutiny by the Registrar**

Once filed, the Registrar reviews the appeal for completeness, form compliance, and proper service of documents. Appeals are assigned a unique filing number and a date of presentation, and the appellant is notified of any deficiencies. Minor clerical errors or ex parte corrections can be made prior to the respondent's appearance.

Practitioners must monitor notifications on the GSTAT portal and maintain a physical or digital record of submissions for reference during all subsequent hearings. The Registrar also verifies authorization for representation, typically the vakalatnama or authorization letter, before placing the matter before the bench. Non-compliance or persistent defects may lead to refusal of registration, though the Tribunal retains discretion to admit appeals in the interest of substantial justice.

## **E. Interim Relief and Stay Applications**

### **Filing Stay Applications**

Interim relief or stay applications are essential in cases where execution of the impugned order may cause irreparable loss before the final hearing. Such applications are filed in GSTAT Form-01 with a supporting affidavit detailing three elements: prima facie case, balance of convenience, and potential irreparable injury. Pre-deposit of the disputed tax may also be considered as a strategic offer, since the

Tribunal may condition the grant of stay on partial or full payment of amounts beyond the statutory pre-deposit.

### **Content of the Stay Application**

The application must include all financial documents, ledger reconciliations, and supporting affidavits demonstrating genuine dispute and compliance history. The framing of interim relief must be precise, accounting for contingencies such as cross-objections, multiple respondents, or parallel State and Centre proceedings. Failure to correctly frame the stay application can result in partial relief or denial entirely.

### **Model Stay Application Paragraph**

*"The appellant respectfully moves this Tribunal under Rule 113 of the GSTAT Procedure Rules, 2025, seeking interim relief against the impugned order dated \_\_\_\_\_. The appellant submits that execution of the order pending disposal of this appeal would cause immediate financial hardship and disrupt ongoing business operations. A prima facie case exists as the impugned order contains errors in ITC disallowance and valuation. The appellant has complied with all statutory conditions, including payment of pre-deposit under Section 112(8), and undertakes to comply with any conditions the Tribunal may deem fit. Balance of convenience favours the appellant, as immediate enforcement would prejudice business continuity and financial stability. The appellant submits that no irreparable harm will accrue to the Revenue, and equitable considerations warrant grant of stay."*

## **F. Hearing Strategy**

### **Structure at the Hearing**

During hearings, the appellant presents arguments first, followed by the respondent. The appellant is entitled to a reply after the respondent's arguments. A well-organised presentation should follow this sequence:

1. **Factual background** — brief, chronological, non-repetitive, cross-referenced to Statement of Facts in APL-05
2. **Questions for determination** — precise legal and factual issues framed as interrogatives
3. **Statutory analysis** — section-by-section reading with authorities
4. **Conclusion and prayer** — specific, clearly worded, covering all reliefs

### **Adjournments and Conduct**

Adjournments must be sought judiciously with compelling cause, stated well in advance. Excessive adjournments damage credibility before the Bench and delay resolution. The Tribunal may permit virtual or hybrid hearings on request, particularly for complex multi-State matters or where parties are located remotely.

**Documentary Presentation at Hearing**

All relied-upon documents must be paginated, indexed, and cross-referenced in the written brief. Furnish a List of Dates and Events as a standalone one-page document before commencing arguments. Submit a written synopsis before or at the first hearing.

**G. Post-Order Compliance and Strategic Follow-Up**

After disposal, the practitioner must ensure prompt compliance with the Tribunal's directions. The following actions must be taken within the first seven working days of receiving a copy of the order:

- Identify every direction or relief in the order and map it to the responsible party (appellant, respondent, jurisdictional officer).
- File a compliance report or intimation with the jurisdictional officer citing the Tribunal's order number, date, and the specific direction being complied with.
- If a refund of pre-deposit is ordered, apply for the refund with interest immediately, citing the order details and the ledger debit entry.
- If the matter is remanded, calendar the revised deadlines for the fresh adjudication and brief the client on what additional evidence or documents must be prepared for the remanded proceedings.
- Where the order is adverse, review it within three to five days for any question of law suitable for the High Court under Section 117 of the CGST Act. Confirm limitation for the High Court appeal and issue instructions promptly.

**H. Model Argument for GSTAT Appeals (ITC and Valuation Disputes)**

The following is a model argument framework applicable to the most frequently litigated categories before GSTAT. It should be adapted to the specific facts and documents of each case.

**I. Grounds of Appeal****Ground 1: Erroneous Disallowance of Input Tax Credit**

The Tribunal is requested to examine whether the Appellate Authority failed to consider that the appellant had:

- (i) received the goods or services;
- (ii) paid tax to the Government through the supplier; and
- (iii) maintained proper books of accounts and tax invoices as required under Section 35.

The disallowance contradicts the provisions of Sections 16 and 17 and binding CBIC Circulars clarifying ITC eligibility in cases of reconciliation discrepancies.

**Ground 2: Incorrect Valuation of Supplies**

The valuation methodology adopted by the authority does not conform to Section 15 read with Rules 27 and 28 of the CGST Rules. The authority ignored relevant contracts, permissible discounts, and trade terms, resulting in an inflated taxable value. Commercial realities and contract terms must be recognized in determining taxable value as confirmed in judicial precedents.

### **Ground 3: Procedural Lapses and Violation of Natural Justice**

The Appellate Authority did not independently examine the submissions filed by the appellant, failed to provide an opportunity to clarify factual discrepancies, and passed a non-speaking order without addressing specific contentions. The order is liable to be set aside on this ground alone.

### **Ground 4: Inconsistent Application of CGST Notifications and Circulars**

The authority selectively applied GST Notifications and CBIC Circulars, ignoring binding clarifications in favour of the appellant on ITC matching and valuation. Such selective application amounts to arbitrariness in the exercise of statutory powers.

## **II. Statement of Facts and Chronology**

*(Practitioner to set out a sequential chronological narrative: issuance of invoices → payment of tax → filing of returns → SCN → reply → personal hearing → OIO → appeal to Commissioner (Appeals) → OIA → present appeal. Each event must be cross-referenced to a numbered annexure.)*

## **III. Submissions on ITC**

All invoices are duly reflected in GSTR-2B/2A reconciliation, the recipient records confirm physical receipt of goods and services, and no disqualification under Sections 16(2) or 17(5) applies. Any mismatch arises due to clerical reporting errors at the supplier's end, which cannot prejudice the bona fide recipient. Relevant CBIC Circular(s) and judicial pronouncements in support of the appellant's position are cited in the Paper Book at Tab \_.

## **IV. Submissions on Valuation**

Section 15 read with Rules 27 and 28 prescribes clear inclusion and exclusion principles. The appellant has excluded permissible discounts and adjusted for trade terms in accordance with industry practice and Board Circulars. The authority's methodology inflates the tax liability contrary to law.

## **V. Documentary Evidence**

All relied-upon documents are certified copies, translated into English where required, paginated, and indexed. Documentary evidence includes invoices, contracts, email correspondence, GST returns, reconciliation reports, ledger extracts, and audit notes. Each document is cross-referenced in this skeleton argument to the relevant ground of appeal.

## **VI. Legal Submissions**

The appellant contends that:

- (i) denial of ITC without justification violates Sections 16 and 17;
- (ii) arbitrary valuation inflates liability contrary to Section 15 and judicial precedents;
- (iii) procedural lapses vitiate the order under the principles of natural justice; and

(iv) relevant CBIC Circulars and Notifications provide binding interpretive guidance in the appellant's favour.

## **VII. Relief Sought**

The appellant respectfully requests this Hon'ble Tribunal to:

- Allow the appeal and set aside the impugned order in its entirety;
- Restore ITC wrongly denied, or direct adjustment against future tax liability;
- Correct valuation as per contract and statutory provisions;
- Grant stay of recovery of the balance demand pending final disposal of this appeal;
- Direct refund of pre-deposit paid under Section 112(8) with interest from the date of payment;
- Grant personal hearing on each date;
- Award costs of litigation against the respondent; and
- Pass such other order as this Tribunal may deem just, proper, and equitable in the circumstances of the case.

## **XVI. LANDMARK GST JUDGEMENTS**

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Brief Summary and significance of the Judgements:

### **1. Provisional Attachment Limited to the Person Under Investigation**

**Case: Gehna Trading LLP Vs Union of India (Bombay High Court)**

**Writ Petition No. 167 of 2020**

**Sections: 62, 63, 64, 67, 73 and 74 of CGST/SGST Act**

#### **Summary:**

In this case, the Deputy Commissioner of CGST directed the Petitioner's bank to freeze its account, citing ongoing proceedings against one Yusuf Fauzdar Shaikh, proprietor of M/s. Fashion Creations. The authorities believed that funds were being transferred from the said taxable person to various entities, including the Petitioner. Consequently, the Petitioner's bank account was attached, even though the proceedings were initiated against another person and not directly against Gehna Trading LLP.

The **Bombay High Court** held that under Section 83 of the CGST Act, 2017, provisional attachment of a bank account can only be made when proceedings under Sections 62, 63, 64, 67, 73, or 74 are pending against the same taxable person. The law does not permit extending such attachment to third parties merely suspected of being linked to the person under investigation. Therefore, the Court quashed the Deputy Commissioner's order, reaffirming that the power of provisional attachment must be exercised strictly within the confines of the statutory provisions and not on presumptive grounds.

#### **Significance:**

This judgment is significant as it firmly restricts the scope of provisional attachment under Section 83 of the CGST Act, 2017, holding that such attachment can be invoked only against the taxable person who is the subject of proceedings under Sections 62, 63, 64, 67, 73, or 74, and not against third parties merely suspected of involvement.

### **2. Violation of Natural Justice in GST Adjudication**

**Case: M/S. SERAJUDDIN AND CO. vs. UNION OF INDIA (HIGH COURT OF ORISSA)**

**W.P. (C). No. 386 of 2020**

**Sections: 73, 74 and 75 of CGST/SGST Act**

#### **Summary:**

In this case, the petitioner was issued a notice under Section 73 of the OGST/CGST Act for non-payment of tax for the period June 2018 to December 2018. Despite the assessee's written request for additional time and a personal hearing, the adjudicating authority proceeded to pass the impugned orders without considering the request. The petitioner challenged these orders before the High Court, alleging a violation of the principles of natural justice.

The Court, upon examining Section 75(4) of the GST Act, observed that when an assessee charged with tax and penalty seeks a hearing in writing, the authority is mandated to grant such an opportunity. As this requirement was not met, the Court held that the adjudication proceedings were conducted in violation of Audi Alteram Partem (the right to be heard). Consequently, the impugned order was quashed, and the writ petition was allowed. This judgment reinforces that any notice or order passed without affording the assessee a fair hearing is void and unenforceable under GST law.

#### **Significance:**

This judgment is a landmark ruling reaffirming that compliance with the principles of natural justice is a mandatory prerequisite in GST adjudication. By holding that failure to grant a personal hearing under

Section 75(4) of the CGST/OGST Act when specifically requested renders the entire adjudication void, the Court underscored that procedural fairness is not a mere formality but a statutory right.

### **3. Scrutiny Procedure Must Precede Demand Notice under GST Law**

**Case: M/s Pepsico India Holdings Pvt. Ltd. v. Union of India & Ors. (Gauhati High Court)**

**WP(C)/6960/2023**

**Sections: 61, 73, 74 and 75 of CGST/SGST Act**

#### **Summary:**

The **Gauhati High Court** held that a demand-cum-show cause notice issued under Section 73 of the CGST Act without following the mandatory scrutiny procedure under Section 61 read with Rule 99 is without jurisdiction and hence invalid. The Court emphasized that scrutiny of returns through issuance of FORM GST ASMT-10 and consideration of the taxpayer's reply are prerequisites before initiating recovery proceedings. As the authorities had directly issued the Section 73 notice based on alleged discrepancies in GSTR-9C without giving the taxpayer an opportunity to respond, the action was declared ultra vires.

The Court further observed that the alleged discrepancy pertained to non-furnishing of Table 14 of Form GSTR-9C, which was optional for the relevant years as per government notifications. Consequently, failure to provide data in an optional field could not constitute a "discrepancy" justifying initiation of proceedings. The revenue was bound by its own notifications and instructions, and any action taken contrary to them was unsustainable in law. Thus, departmental officers could not bypass the prescribed statutory procedure or disregard binding administrative instructions.

Lastly, the High Court clarified that the availability of an alternative remedy under the GST law does not bar exercise of writ jurisdiction when the action of the department is wholly without jurisdiction or contrary to statutory provisions. Since the proceedings in this case violated the statutory mandate and binding notifications, judicial intervention under Article 226 was warranted. The impugned show cause notice and consequential actions were therefore quashed, reaffirming the need for procedural fairness and adherence to statutory safeguards in GST administration.

#### **Significance:**

This Judgement underscored that GST authorities cannot bypass the mandatory scrutiny procedure under Section 61 before issuing a demand notice under Section 73, holding that any show-cause notice issued without following this procedure is invalid and without jurisdiction. The Court emphasized that alleged discrepancies must be assessed only after proper scrutiny and taxpayer response, and that optional reporting requirements cannot be treated as deficiencies.

### **4. Validity of Invocation of Jurisdiction under Section 73 of the GST Act**

**Case: Goverdhandham Estate Private Limited Versus State Of Rajasthan (Rajasthan High Court)**

**Civil Writ Petition No. 16702/2023**

**Sections: 61, 73, 74 and 75 of CGST/SGST Act**

#### **Summary:**

The case deals with the validity of invoking jurisdiction under Section 73 of the RGST/CGST Act, 2017 when scrutiny proceedings under Section 61 had already commenced. The petitioner was issued a notice in Form GST ASMT-10 highlighting discrepancies in returns, to which an explanation was submitted. Despite this, a show cause notice under Sections 7, 9, 50, and 73 was issued on the same grounds, without evaluating the petitioner's response. The court ruled that before assuming jurisdiction under Section 73, the proper officer must comply with the mandate of Section 61, i.e., consider the taxpayer's explanation and record satisfaction under Section 61(3). Since this procedure was not followed, the initiation under Section 73 was deemed invalid.

**Significance:** This ruling provides a critical safeguard for taxpayers, guaranteeing a procedural opportunity to explain discrepancies or voluntarily pay any dues before facing more severe recovery proceedings. It reinforces the principle that tax administration must adhere to due process and cannot bypass statutory safeguards.

### **5. No Input Tax Credit Reversal Due to Non-Reflection in GSTR-2A**

**Assistant Commissioner of State Tax vs. Suncraft Energy (P.) Ltd., 2023 (SUPREME COURT OF INDIA)**

**SLP Appeal (C) No(s). 27827-27828 OF 2023**  
**Sections: 73 and 74 of CGST/SGST Act**

#### **Summary:**

In this landmark decision, the Court addressed the issue of Input Tax Credit (ITC) reversal for the period 2017–18, where the Revenue reversed the appellant's ITC solely on the ground that certain supplier invoices were not reflected in GSTR-2A. The appellant argued compliance with all conditions under Section 16(2) of the CGST/WBGST Act, having valid tax invoices and proof of payment through banking channels. Referring to CBIC Press Releases dated 4th May 2018 and 18th October 2018, the Court reiterated that GSTR-2A is a facilitative tool and not a determinant for ITC eligibility. It emphasized that ITC reversal from the buyer is not automatic and may only be invoked under exceptional circumstances, such as collusion or where the supplier is untraceable or lacks assets.

The Court found that the Revenue had failed to initiate any inquiry or action against the defaulting supplier despite the appellant's evidence and explanations. The Court held that denying ITC to a bona fide purchaser for a supplier's default is unconstitutional. The impugned order was thus set aside as arbitrary, with directions that authorities must first proceed against the supplier before seeking recovery from the buyer, and only under the exceptions outlined in CBIC guidelines.

#### **Significance:**

This judgement clarified that the mere non-reflection of supplier invoices in GSTR-2A cannot justify denial or reversal of Input Tax Credit (ITC) to a bona fide purchaser. Emphasizing that GSTR-2A is only a facilitative tool, the Court held that ITC eligibility under Section 16(2) is determined by the buyer's compliance with statutory conditions, valid tax invoices and payment proof, not the technical reporting status of the supplier.

### **6. Scrutiny of Returns Not Mandatory Before Initiating Proceedings Under Section 74**

**Case: Devi Traders vs. State of Andhra Pradesh 2023, (HIGH COURT OF ANDHRA PRADESH)**

**W.P. No. 3659 of 2023**  
**Sections: 61, 73 and 74 of CGST/SGST Act**

#### **Summary:**

High Court ruled that scrutiny of returns under Section 61 of the CGST/SGST Act is not a prerequisite for initiating proceedings to demand tax under Section 74. The Court observed that Sections 73 and 74 operate independently and are not controlled by Section 61. The phrase "where it appears" in Section 74 grants wide powers to the proper officer to act based on any credible source of information, including scrutiny, audit, or other evidence. Thus, initiation of proceedings directly under Section 74, without first invoking Section 61, was held valid.

#### **Significance:**

This judgment reinforces the independent authority of tax officers to initiate proceedings under Section 74 in cases involving fraud, willful misstatement, or suppression of facts, even without prior scrutiny of returns. Additionally, the Court upheld the validity of provisional attachment of bank accounts under Section 83 when the taxpayer fails to respond to notices.

## **7. Absence of Fraud Allegations Invalidated Invocation of Section 74**

**Case: Vadilal Enterprises Ltd. vs. State of U.P. 2025, (Allahabad High Court)**

**WRIT TAX No. 2486 of 2025**

**Sections: 73 and 74 of CGST/SGST Act**

### **Summary:**

The petitioner challenged a notice issued under Section 74 of the CGST/UPGST Act demanding ₹260.15 crore, contending that the mandatory preconditions—fraud, wilful misstatement, or suppression of facts—were neither alleged nor established. The Court observed that the impugned notice merely sought further explanation and referenced an earlier Section 73 notice without any indication of fraudulent intent or suppression. As Section 74 can be invoked only where such elements exist, the Court held that the jurisdictional foundation for invoking it was absent.

### **Significance:**

This judgment underscores that the mere inability of the department to verify explanations or detect discrepancies cannot justify invoking Section 74 of the GST Act. Authorities must clearly allege and substantiate fraud, wilful misstatement, or suppression before proceeding under this stringent provision. The ruling reaffirms judicial insistence on procedural fairness and guards taxpayers from arbitrary escalation of proceedings from Section 73 (non-fraud cases) to Section 74 (fraud cases) without legal basis.

## **8. Separate Show Cause Notices Required for Each Year under GST**

**Case: Tharayil Medicals v. Deputy Commissioner, SGST Department, Thrissur (Kerala High Court)**

**WA NO. 627 OF 2025**

**Sections: 73 and 74 of CGST/SGST Act**

### **Summary:**

The Court held that a consolidated show cause notice (SCN) under section 74 of the GST Act covering multiple assessment years (2017-18 to 2021-22) is not legally sustainable. Each assessment year is a distinct period with its own prescribed time limit for initiation and completion of proceedings. The Court emphasized that Section 74(1), (2), and (10) collectively indicate the necessity of issuing separate SCNs for each financial year since both the cause of action and the limitation period differ year-wise. The Single Judge's decision to relegate the assessee to respond to the composite SCN was found erroneous, as it failed to appreciate these statutory distinctions.

### **Significance**

This judgment reinforces procedural discipline under GST by ensuring that the principles of limitation and jurisdiction are strictly adhered to. It safeguards taxpayers from composite proceedings that could dilute their defense rights and potentially allow the department to bypass statutory time limits under Section 73 or 74.

## **9. Denial of Cross-Examination Violated Natural Justice**

**Case: X L Interiors vs. Deputy Commissioner (Intelligence), SGST Department (Kerala High Court)**

**Sections: 74 of CGST/SGST Act**

**Summary:**

The Kerala High Court held that denying the opportunity to cross-examine a witness whose statement was pivotal to the case amounts to a violation of the principles of natural justice. The case arose under Section 74 of the CGST/SGST Acts, where the Department alleged suppression of turnover based on certain advances. The assessee, however, contended that those were merely advances and requested cross-examination of the witnesses whose statements were relied upon. The Department rejected this request without providing any cogent reasoning, leading to judicial scrutiny.

**Significance:**

This ruling reinforces that procedural fairness is integral to GST adjudication. When an adjudicating authority relies on third-party statements, the taxpayer must be allowed to cross-examine such witnesses to ensure transparency and credibility in proceedings.

**10. Appellate Authority Cannot Remand Case After Allowing Appeal Under Section 107 of the GST Act**

**Case: Kanha Shree Steels vs. Assistant Deputy Commissioner (Allahabad High Court, 2025)**

**WRIT TAX No. 2746 of 2025**

**Sections: 107 of CGST/SGST Act**

**Summary:**

The taxpayer's GST registration was cancelled after an inspection and show cause notice. Upon appeal, the Appellate Authority allowed the appeal but directed verification of facts by the Adjudicating Authority. The Court held that once the Appellate Authority concludes that the impugned cancellation order is unsustainable, it cannot remand the case or issue directions for further verification, as Section 107(11) of the GST Act restricts such powers. Accordingly, the remand portion of the order was quashed.

**Significance:**

This ruling clarifies the appellate framework under the GST law by emphasizing that appellate powers are limited to confirming, modifying, or annulling an order, not remanding it. It prevents revenue authorities from receiving a "second inning" after their original order is held defective, thereby ensuring finality, procedural discipline, and adherence to the principles of natural justice in GST adjudication.

**11. No Second Audit Permissible for Same Period under GST**

**Case: Abdur Rouf Khan v. Superintendent of Central Tax, Kolkata (Calcutta High Court)**

**WPA No. 3987 of 2025**

**Sections: 65 of CGST/SGST Act**

**Summary:**

The Calcutta High Court held that once an audit and proceedings under Section 73 of the CGST/WBGST Act have been concluded by the State authorities for a particular tax period (2018–19 to 2021–22), the Central authorities cannot initiate a fresh audit under Section 65 for the same period. The Court observed that Section 6(2)(b) of the Act explicitly prohibits initiation of proceedings by one authority on a matter already dealt with by another. As previous audits and adjudications had been completed by the State, the Central authorities' attempt to re-audit those periods were without jurisdiction. Consequently, the audit was restricted to the periods 2017–18 and 2022–23 only.

**Significance:**

This judgment reinforces the principle of non-duplication of proceedings under GST, ensuring that taxpayers are not subjected to multiple audits or investigations for the same issue and period by different authorities. It upholds the cooperative federal framework envisaged under GST, preventing overlapping

jurisdiction between Central and State authorities and safeguarding taxpayers from harassment due to repetitive proceedings.

## **12. Confiscation Proceedings under Section 130 vs. Demand Proceedings under Sections 73/74**

**Case: Additional Commissioner Grade-2 v. Dayal Product, 2025 (Supreme Court)**

**SLP (CIVIL) Diary No. 44119 of 2025**  
**Section: 73/74 and 130 of CGST/SGST Act**

### **Summary:**

The Supreme Court upheld the judgment of the Allahabad High Court, which ruled that when a discrepancy in stock is detected during a survey at the premises of a registered dealer, proceedings under Sections 73 or 74 of the CGST Act should be initiated, rather than resorting to confiscation proceedings under Section 130. The case involved an inspection that led to the imposition of tax and penalty under Section 130, which the High Court found unsustainable, observing that such proceedings are appropriate only in cases involving intent to evade tax or outright contravention, not mere stock discrepancies. The Court quashed the confiscation orders, aligning with prior judicial views on similar issues.

The Supreme Court dismissed the Special Leave Petition (SLP) filed by the revenue authorities, declining to interfere with the High Court's reasoning but clarified that the dismissal of the SLP would not restrict the department from pursuing remedies allowed under law. The decision reinforces the judicial stance that routine stock variations in registered dealers should be handled through assessment and adjudication mechanisms outlined under Sections 73 or 74 rather than through the more punitive confiscation provisions of Section 130.

### **Significance**

This ruling is significant as it delineates the procedural boundaries between confiscation and demand proceedings under GST law. It protects registered taxpayers from arbitrary use of Section 130 and ensures due process by emphasizing that only deliberate tax evasion should attract confiscation, while genuine stock discrepancies should be resolved through regular assessment proceedings.

## **13. Mandatory Section 74(1) Notice Essential Before ITC Reversal**

**Case: M/s. V.R.S. Traders vs. Assistant Commissioner (State Taxes), Chennai (Madras High Court)**

**W.P. Nos. 1607, 1609 & 1613 of 2022**  
**Section: 74 of CGST/SGST Act**

### **Summary:**

The Madras High Court quashed the GST assessment orders where the Revenue directly proceeded with reversal of Input Tax Credit under Section 74 without issuing the mandatory notice under Section 74(1). The petitioner had received a Section 74(5) notice (DRC-01A) proposing ITC reversal, which they did not accept. The Court held that issuing only a Section 74(5) notice cannot substitute the independent Section 74(1) notice, and failure to issue it violates the principles of natural justice, rendering the assessment order legally unsustainable.

### **Significance:**

The case reinforces that procedural compliance under Section 74 is critical. For GST practitioners, it highlights that assessment orders based on ITC reversal cannot stand without giving the assessee a fair opportunity through a Section 74(1) notice, thereby safeguarding the assessee's right to be heard and preventing arbitrary proceedings.

**14. Violation of Natural Justice in Summary Show-Cause Notices under JGST Act****Case: M/s. Juhi Industries Pvt. Ltd. v. State of Jharkhand & Ors. (Jharkhand High Court)****W. P. (T) No. 1991 of 2021 With W. P. (T) No. 1984 of 2021****Section: 74 of CGST/STGST Act****Summary:**

Jharkhand High Court examined the validity of proceedings initiated under Section 74 of the JGST Act for irregular claims of input tax credit. The petitioner challenged the issuance of summary show-cause notices in Form DRC-01 without proper show-cause notices under Section 74(1), alleging a violation of natural justice. The Court held that a summary notice cannot substitute the mandatory show-cause notice and that failure to specify allegations such as fraud, misstatement, or suppression of facts renders the proceeding without jurisdiction. Consequently, all impugned orders and notices were quashed, emphasizing that statutory procedures cannot be bypassed even with a petitioner's reply or consent.

**Significance:**

This case reinforces the principle that procedural compliance under GST law is imperative and foundational for adjudication. It clarifies that summary notices are supplementary and cannot replace formal show-cause notices under Section 74, affirming the taxpayer's right to a fair opportunity to defend against precise allegations. The ruling underscores that estoppel or consent cannot validate jurisdictional lapses, ensuring adherence to natural justice in GST proceedings.

**15. Mandatory Compliance with Rule 142 CGST Act for Communication of Show-Cause Notices****Case: Ram Prasad Sharma v. The Chief Commissioner & Another (MADHYA PRADESH HIGH COURT)****W. P. No. 16119/2020****Section: 73 and 74 of CGST/STGST Act and Rule 142****Summary:**

The petitioner challenged a GST demand raised without proper communication of the foundational show-cause notice. The Court emphasized that under Rule 142(1) of the CGST Act, 2017, the only valid mode of communicating a show-cause notice or order is by uploading it on the revenue's official website. Any alternative mode, including email, does not satisfy the statutory requirement. The State failed to provide evidence that the notice was uploaded, and it was conceded that the notice was sent by email only. Consequently, the impugned demand for the tax period April–July 2019 was struck down for violating the principles of natural justice.

**Significance:**

This ruling reinforces the principle that strict compliance with statutory procedures for notice and order communication under the CGST Act is mandatory, and any deviation renders such demands unsustainable. It underlines the judiciary's insistence on procedural safeguards, ensuring that taxpayers are given proper opportunity to respond and exercise their rights under the law.

**16. Denial of ITC Due to Retrospective Cancellation of Supplier Registration – Need for Proper Verification of Transactions****M/s. Gargo Traders vs. The Joint Commissioner, Commercial Taxes (State Tax) & Ors. (CALCUTTA HIGH COURT)****WPA 1009 of 2022****Section: 16 and 74 of CGST Act, 2017****Summary:**

High Court addressed the denial of Input Tax Credit (ITC) to the petitioner arising from purchases made from a supplier whose registration was later cancelled retrospectively. The petitioner had maintained all requisite documents, including tax invoices, debit notes, e-way bills, and bank payment records, proving that payments were made through legitimate banking channels and that goods were received. The Court emphasized that at the time of the transactions, the supplier was a valid registered taxable person as per government records, and there was no evidence of collusion or fraudulent intent on the petitioner's part. Rejecting the authorities' reliance solely on the retrospective cancellation of the supplier's registration, the Court set aside the impugned orders and directed reconsideration of the ITC claim.

**Significance:**

The judgment underscores that denial of ITC cannot be mechanically based on a supplier's retrospective registration cancellation without considering supporting evidence of genuine transactions. It reinforces the principles of natural justice, highlighting that taxpayers who exercise due diligence in verifying suppliers and maintaining proper documentation should not be penalized for circumstances beyond their control.

**17. Unsigned GST Orders Held Invalid: No Protection under Section 160****SRK Enterprises v. Assistant Commissioner (ST), 2023 (Andhra Pradesh High Court)****WRIT PETITION No.29397 OF 2023****Section: 73, 74 and 160 of CGST Act, 2017****Summary**

AP High Court held that an unsigned assessment order is void ab initio and unenforceable in law. The assessee challenged an order passed under section 73(9) of the CGST/APGST Act for FY 2020–21 on the ground that it was unsigned and based on a new allegation not mentioned in the show cause notice. The Revenue contended that the order's validity was protected under section 160, as it had been uploaded to the GST portal by a competent authority. The Court, however, ruled that an unsigned order cannot be treated as a mere "mistake, defect or omission" under section 160, as signature is a fundamental element of a valid order. Mere uploading of such an order does not cure this defect.

**Significance:**

This ruling reinforces that signature on a quasi-judicial order is essential for its legal validity. Section 160 cannot be invoked to validate an unsigned order, and section 169 (regarding service of orders) has no application when the core issue concerns authenticity and authority of the order itself.

**18. Input Tax Credit cannot be denied to bona fide purchaser without examining defaulting seller**

**Case: D.Y. Beathel Enterprises vs. State Tax Officer (Data Cell), Tirunelveli, 2021 (Madras High Court)**

**W.P.(MD)Nos. 2127, 2117, 2121, 2152, 2159, 2160, 2168, 2177, 2500, 2530, 2532, 2534, 2538, 2539, 2540, 2503 & 2504 of 2021**

**Section: 73, 74 and 16 of CGST Act, 2017**

**Summary**

Where the assessee had purchased goods from registered dealers and paid the consideration, including tax, through banking channels, the Madras High Court held that the Revenue could not straightaway reverse the input tax credit (ITC) availed by the assessee merely because the seller failed to remit tax to the Government. The Court emphasized that before fastening liability on the purchaser, the department must examine the seller and initiate appropriate recovery proceedings against him. The omission to summon and examine the defaulting supplier rendered the proceedings defective, and the matter was remitted for fresh enquiry with directions to examine the sellers and proceed against them.

**Significance:**

This ruling reinforces the principle that a bona fide purchaser, who has transacted through registered dealers and paid tax via verifiable banking channels, cannot be penalized for the seller's default in tax remittance.

**19. ITC Entitlement in Case of Retrospective Cancellation of Supplier's Registration**

**Case: Sanchita Kundu v. Assistant Commissioner of State Tax 2022 (Calcutta High Court)**

**W.P.A. 7231 and 7232 of 2022**

**Section: 73, 74 and 16 of CGST Act, 2017**

**Summary**

The Calcutta High Court held that a purchaser's entitlement to Input Tax Credit (ITC) cannot be denied merely because the supplier's registration was subsequently cancelled with retrospective effect. The Court observed that the petitioner had exercised due diligence by verifying the suppliers' registration status on the government portal at the time of purchase and had made all payments through banking channels. Since the suppliers were shown as valid and registered taxpayers at the time of the transactions, the petitioner could not be faulted for any later discovery that such suppliers were non-genuine or deregistered retrospectively.

**Significance**

This ruling underscores that bona fide taxpayers who have complied with statutory verification requirements and have conducted genuine transactions should not be penalized for lapses or retrospective actions concerning their suppliers. The judgment reinforces the principle of fairness in ITC entitlement and directs that the department must re-evaluate such cases after examining all supporting documents, payment trails, and the timing of transactions vis-à-vis registration status.

**20. Contradictory Figures in SCN Render Assessment Order Invalid****Case: Ambika Stores vs. Deputy State Tax Officer-I, 2024, (Madras High Court)****W.P. No. 6320 of 2024****Section: 73, 74 and 16 of CGST Act, 2017****Summary:**

The Madras High Court set aside an assessment order dated 27.12.2023 passed against a registered dealer under the GST Acts, noting that the show cause notice (SCN) itself contained contradictory figures between GSTR-3B and GSTR-1, and between GSTR-3B and GSTR-2A. Despite the petitioner's detailed reply pointing out the discrepancies and reliance on Circular No. 183 allowing production of a Chartered Accountant's certificate, the assessing authority ignored the reply and proceeded to finalize the assessment. The Court observed that the SCN mentioned two different sets of figures for GSTR-3B—₹3,33,787/- in one table and ₹5,19,362/- in another—which rendered the notice inherently defective.

**Significance:**

This judgment reiterates that an assessment order based on a contradictory or defective show cause notice is legally unsustainable. It underscores that adherence to principles of natural justice and application of mind to the taxpayer's reply are indispensable in GST proceedings. Authorities must ensure accuracy and clarity in show cause notices and provide reasoned orders after considering the assessee's explanation; failure to do so vitiates the proceedings ab initio.

**21. Assessment Order Must be a Speaking Order — Failure to Consider Assessee's Reply Violates Natural Justice****Case: Chennai Silks vs. Assistant Commissioner (ST) (FAC) 2023 (Madras High Court)****W.P. No. 29095 of 2023****Section: 74 of CGST Act, 2017****Summary:**

The Madras High Court set aside a GST assessment order under Section 74 of the Tamil Nadu Goods and Services Act, 2017, on the ground that it was a non-speaking order passed without considering the assessee's detailed replies. The petitioner, engaged in the trading of garments under the brand "The Chennai Silks," had duly responded to the DRC-01A intimation and participated in the personal hearing. However, the Assessing Officer reproduced parts of the show-cause notice without dealing with the petitioner's contentions. The Court emphasized that even though an appellate remedy under Section 107 exists, the Assessing Officer must independently consider and record findings on each objection before passing an order.

**Significance:**

This judgment reinforces the principle that a speaking order is the backbone of fair adjudication under GST. Non-consideration of replies and objections not only violates the principles of natural justice but also deprives the assessee of one tier of reasoned consideration, leading to avoidable litigation and potential revenue loss.

**22. Assessment Order Passed Against Deceased Assessee Held Void****Case: Vimal Raj v. State Tax Officer-1, 2020 (Kerala High Court)****W.P. (C). no. 927 Of 2020(M)****Section: 61, 73 and 74 of CGST Act, 2017****Summary:**

The Kerala High Court held that an assessment order passed against a deceased assessee is a nullity in law. In this case, the Competent Authority issued assessment orders under Section 61 of the CGST/SGST Act, 2017 against a person who had already passed away prior to the issuance of the order. One of the legal heirs challenged the order, contending that proceedings against a dead person are invalid and that mandatory provisions under Section 93 (regarding liability of legal representatives) were ignored. The Court accepted the contention, observing that the assessment orders rendered posthumously were void ab initio and without legal sanctity.

**Significance:**

This ruling underscores that tax proceedings cannot be sustained against a deceased assessee. The authorities must first identify and bring on record the legal heirs or representatives before proceeding. It emphasizes the procedural fairness embedded in Section 93 of the CGST Act, ensuring that assessment actions are lawfully directed and that heirs receive a reasonable opportunity of being heard.

**23. ITC Cannot Be Denied Merely Due to GSTR-2A and GSTR-3B Mismatch****Case: Mina Bazar v. State Tax Officer, 2023 (Kerala High Court)****WP (C) NO. 30670 OF 2023****Section: 16, 61, 73 and 74 of CGST Act, 2017****Summary:**

The Kerala High Court held that input tax credit (ITC) cannot be denied solely on the basis of a mismatch between the details in Form GSTR-2A and GSTR-3B. In the case, the assessing authority had disallowed ITC and issued a recovery notice merely because the ITC claimed in GSTR-3B exceeded the figures reflected in GSTR-2A. The Court observed that such mechanical denial, without verification of supporting evidence produced by the assessee, was impermissible. Relying on earlier judgments including *Diya Agencies v. State Tax Officer (Kerala HC)* and *State of Karnataka v. Ecom Gill Coffee Trading (P.) Ltd. (SC)*, the Court ruled that ITC eligibility must be determined based on documentary proof and compliance with Section 16 of the CGST Act, not merely automated data mismatches.

**Significance:**

This judgment reinforces the principle that GSTR-2A serves only as a facilitative tool and not a conclusive document for ITC verification. Authorities must evaluate the genuineness of transactions, tax payments, and supplier compliance before disallowing credit.

**24. ITC Reversal Invalid Merely Due to Retrospective Cancellation of Supplier's GST Registration****Case: Engineering Tools Corporation v. Assistant Commissioner (ST) 2024 (Madras High Court)****Writ Petition No.3505 of 2024****Section: 16, 61, 73 and 74 of CGST Act, 2017****Summary:**

The Madras High Court held that the reversal of input tax credit (ITC) solely on the ground that the GST registration of the supplier was cancelled retrospectively is unsustainable in law. The assessee had produced all supporting documents — including tax invoices, e-way bills, transport records, and proof

of payment through regular banking channels — evidencing genuine purchases during 2017–18. The assessing authority, however, disregarded these materials and reversed the ITC merely because the supplier's registration was later cancelled with retrospective effect. The Court ruled that such mechanical denial of ITC without examining the genuineness of the underlying transactions violated Section 16 of the CGST/TNGST Acts.

**Significance:**

This decision reinforces that bona fide purchasers cannot be penalized for subsequent defaults or retrospective cancellation of their suppliers' GST registration. Tax authorities must evaluate whether the transaction was genuine, supported by valid documentation, and conducted through legitimate channels before denying ITC.

**25. Certified Copy Delay a Mere Technical Defect: Appeal Restored**

**Case: Atlas PVC Pipes Ltd. v. State of Odisha, 2022 (Orissa High Court)**

**W.P.(C) No. 14163 of 2022**

**Section: 107 of CGST Act, 2017**

**Summary:**

The Orissa High Court held that non-submission of a certified copy of the impugned order while filing an appeal under section 107 of the OGST Act should be treated as a mere technical defect if the assessee had enclosed a copy of the order as available on the GST portal. The Court observed that the petitioner filed the appeal within the limitation period and had furnished a downloaded copy of the order. Since the show cause notice allowing seven days to furnish a certified copy was served only one day before the expiry of the extended period, and the petitioner obtained and submitted the certified copy promptly, rejection of the appeal was unjustified. The Court further noted that Rule 108(3) of the OGST Rules is procedural in nature and does not expressly exclude the application of section 5 of the Limitation Act for condonation of delay.

**Significance**

This decision reinforces the principle that procedural lapses should not defeat substantive justice, particularly when the appeal has been filed in time and the defect is technical.

**26. Cryptic GST Order Set Aside for Non-Consideration of Reply**

**Case: Sethia Enterprises v. Commissioner, Delhi GST 2024 (Delhi High Court)**

**W.P.(C) No. 14163 of 2022**

**Section: 73 and 74 of CGST Act, 2017**

**Summary:**

The Delhi High Court held that an order passed under Section 73 of the CGST/DGST Act without considering the taxpayer's detailed reply and supporting documents amounts to a violation of natural justice. The assessee had filed a comprehensive reply to the show cause notice, addressing each allegation with documentary evidence, yet the proper officer summarily dismissed it as "unsatisfactory" and proceeded to confirm the demand. The Court observed that such a cryptic approach reflected non-application of mind and that the officer was duty-bound to evaluate the reply on merits and, if needed, seek clarifications before adjudicating.

**Significance:**

This ruling underscores the judicial insistence on fair adjudication under GST. It reinforces that tax authorities must pass reasoned and speaking orders after due consideration of replies and evidence, ensuring compliance with Section 75(4) of the CGST Act.

**27. Mandatory Personal Hearing in GST Adjudication: Upholding Natural Justice**

**Case: Paras Industrial Sales v. State of U.P. 2023 (Allahabad High Court)**

**Writ Tax No. 1518 of 2022**

**Section: 73, 74 and 75 of CGST Act, 2017**

**Summary:**

The Allahabad High Court held that an adjudication order passed without granting the assessee an opportunity of personal hearing violates the principles of natural justice and is, therefore, unsustainable. The petitioner had responded to a show cause notice and explicitly opted for a personal hearing in Form GST DRC-06. However, the adjudicating authority failed to intimate the date, time, and venue for such hearing and proceeded to pass the order ex parte. The Court emphasized that even if no request for a hearing is made, where an adverse decision is contemplated, the authority is statutorily bound under Section 75(4) of the CGST/UPGST Act, 2017 to provide an opportunity for personal hearing.

**Significance:**

This judgment reinforces the sanctity of procedural fairness under GST law by reiterating that compliance with Section 75(4) is not discretionary but mandatory. It safeguards taxpayers' rights against arbitrary ex parte orders and ensures that every assessee is given a fair opportunity to present their case before an adverse decision is made.

**28. Provisional Attachment under GST – Judicial Scrutiny by Supreme Court**

**Case: Radha Krishan Industries v. State of Himachal Pradesh 2021 (Supreme Court)**

**Civil Appeal No 1155 of 2021**

**Section: 73, 74, 83 and 107 of CGST Act, 2017 along with Rule 159 of CGST Rules, 2017**

**Summary:**

In the landmark case, the Supreme Court examined the power under Section 83 of the CGST Act, 2017, which allows provisional attachment of property, including bank accounts, to safeguard government revenue. The Court observed that this power is draconian in nature and must be exercised with extreme caution. It emphasized that the Commissioner must first form an opinion based on tangible material that such attachment is necessary to prevent possible evasion or loss of revenue. The exercise of power without due consideration and absence of a live nexus between the material facts and the perceived threat renders such attachment illegal.

**Significance:**

This judgment serves as a vital safeguard for taxpayers, ensuring that the extraordinary power of provisional attachment is not misused by tax authorities. The Court reinforced the principles of natural justice by mandating strict compliance with Rule 159(5), which requires providing an opportunity to object and be heard.

**29. No Parallel Proceedings Permitted under CGST and SGST for Same Allegation and Period****Case: Subhash Agarwalla v. State of Assam 2024 (Gauhati High Court)****WP(C) No. 683 of 2024****Section: 73 and 74 of CGST Act, 2017****Summary:**

The Gauhati High Court held that where authorities under both CGST and SGST Acts issue separate show cause notices for the same period and identical allegations, such parallel proceedings are impermissible. In this case, the assessee received demand-cum-show cause notices under both Acts for the same period alleging wrongful availment of Input Tax Credit under section 16(4). The Court observed that under section 6(2) of the CGST/SGST Act, once proceedings are initiated under either Act, the other authority cannot initiate separate proceedings for the same matter.

**Significance:**

This judgment reinforces the principle of “one proceeding for one cause” under the GST regime, preventing duplication of actions and harassment of taxpayers. It ensures coordinated administration between central and state tax authorities by upholding the mutual exclusivity provision under section 6(2).

**30. Transfer of Investigations under GST not Prohibited: Consolidation over Conflict****Case: Indo International Tobacco Ltd. v. Vivek Prasad, ADG (DGCI) 2022 (Delhi High Court)****W.P. (C) Nos. 2420 & 4036 of 2021****Section: 6, 70, 73 and 74 of CGST Act, 2017****Summary:**

The Delhi High Court held that the transfer of multiple investigations to a single authority, such as the DGCI, is not barred under the GST law. The case arose when several jurisdictional authorities initiated separate proceedings against different entities, all of which had a common connection with the petitioner. To avoid duplication, the investigations were consolidated under the DGCI, Ahmedabad Zonal Unit. The Court clarified that Section 6(2)(b) of the CGST Act, 2017, and the CBIC Circular dated 5-10-2018 which prohibit overlapping proceedings by different authorities do not apply in such situations involving multi-jurisdictional or pan-India cases.

**Significance:**

This judgment establishes that the transfer of investigations to a single agency promotes administrative coherence and prevents conflicting findings by multiple authorities.

**31. Permission to File Appeal Despite Expired Limitation on GST Assessment as Rectification application was pending****Case: Tvl. Patil Constructions and Infrastructure Ltd. v. State Tax Officer, Tiruvannamalai 2025 (Madras High Court)****W.P. No. 20035 of 2025****Section: 107 and 161 of CGST Act, 2017****Summary:**

The assessee challenged a GST assessment order, which had been passed after considering its reply. The assessee initially filed a rectification petition under Section 161 of the TN GST Act, 2017, which was rejected, and by that time, the statutory period for filing an appeal had expired. The High Court, noting that the assessee was willing to deposit an additional 10% of the disputed tax over the statutory

10% deposit, allowed the assessee to file the appeal. The appellate authority was directed to take the appeal on record and pass appropriate orders after giving the assessee a proper opportunity to present its case.

**Significance:**

This case establishes that even if the limitation for filing an appeal has expired, a bona fide assessee can still be permitted to approach the appellate authority, provided it complies with the statutory deposit conditions.

**32. Restriction on Simultaneous GST Investigations by Multiple Authorities**

**Case: Truvolt Engineering Company (P.) Ltd. v. Additional Assistant Director, DGGI 2025 (Calcutta High Court)**

**WP APPEAL NO. 2606 of 2025**

**Section: 70, 73 and 74 of CGST Act, 2017**

**Summary:**

The Calcutta High Court addressed the issue of overlapping GST proceedings. The assessee challenged initiation of investigation by DGGI while a State GST authority had already commenced search and seizure under Section 67 of the CGST/WBGST Act for the same period. The Court held that although the law does not explicitly prohibit simultaneous proceedings, once the State had initiated search and seizure which was yet to be concluded, the Central authority (DGGI) could not proceed for the same period. Any inquiry by DGGI was to be restricted only to periods not already under the State's scrutiny.

**Significance:**

This judgment safeguards taxpayers from duplicative or overlapping investigations by multiple authorities for the same tax period. Practically, it ensures that once a search or audit is initiated by one authority, another cannot simultaneously conduct parallel proceedings for the same period until the first proceeding reaches a logical conclusion.

**33. Delay in Filing GST Appeal Condoned Due to Lack of Physical Service of Assessment Order**

**Case: Lucky Traders v. Assistant Commissioner (ST), Chennai 2025 (Madras High Court)**

**Writ Petition No. 21698 of 2025**

**Section: 107 and 169 of CGST Act, 2017**

**Summary:**

The petitioner filed an appeal with a delay of 129 days against the GST assessment for FY 2020-21. The delay occurred because the show-cause notice and subsequent assessment order were uploaded on the GST portal without serving physical copies. The petitioner became aware of the assessment only after receiving a recovery notice. The High Court of Madras held that the petitioner's inability to file the appeal within time was genuine and condoned the delay, subject to payment of Rs. 5,000 to a government hospital, directing the appellate authority to decide the appeal on merits.

**Significance:**

This decision underscores the principle that statutory limitation periods in GST appeals may be flexibly interpreted when procedural lapses by authorities, such as non-service of physical copies of orders, prevent taxpayers from exercising their right of appeal.

**34. Recovery Notice sent to Bank Without Serving taxpayer is invalid and liable to be Quashed****Case: Galaxy International v. Union of India 2025 (Bombay High Court)****WRIT PETITION NO. 11399 OF 2024****Section: 79 of CGST Act, 2017****Summary:**

The petitioner challenged a GST recovery notice issued under Section 79(1)(c) of the CGST Act, 2017, which was addressed directly to a bank instead of the petitioner, who allegedly owed money to the person in default. The petitioner contended that no notice was served upon them, preventing them from proving that no amount was due. The Bombay High Court held that Section 79 requires notice to be served on the person from whom the money is due or who holds money for the person in default so they can demonstrate that no payment is owed. Since no notice was served on the petitioner, the impugned notice was quashed.

**Significance:**

This ruling reinforces the mandatory procedural requirement under Section 79 for serving notices on the actual person holding or owing money before attempting recovery via a third party such as a bank.

**35. Deposit 'Under Protest' cannot be considered as Admission of GST Liability. Interest and Penalty to be Set Aside.****Case: Shyama Power India Ltd. vs. State of H. P., 2025, (Himachal Pradesh High Court)****CWP No. 6990 of 2025****Section: 74 of CGST Act, 2017****Summary:**

The Himachal Pradesh High Court clarified that amounts deposited under protest cannot be construed as an admission of liability. The petitioner, under audit scrutiny, had reversed certain Input Tax Credit (ITC) alleged to be wrongly availed, depositing INR 1.11 crore under protest while continuing to contest the claim. The authorities-imposed interest of INR 1.32 crore and penalty of INR 1.11 crore under Section 74 of the HP GST Act, 2017, treating the protest payment as an admitted liability. The Court held that such a deposit does not constitute voluntary payment, and the authorities cannot impose interest or penalty solely on this basis without conducting an independent investigation. Consequently, the order imposing interest and penalty was quashed, and the department was directed to issue a fresh DRC-07 reflecting only the disputed ITC amount for proper appeal.

**Significance:**

This ruling reinforces the principle that a payment made under protest preserves the taxpayer's right to dispute the liability and cannot be used by tax authorities to automatically levy interest or penalties.

**36. Right to Cross-Examine Third-Party Witnesses Under GST Proceedings Upholds Natural Justice****Case: Thangapandi Selvaraj v. Enforcement Officer 2025 (Kerala High Court)****WP(C) NO. 757 OF 2025****Section: 74 and 75 of CGST Act, 2017****Summary:**

The Kerala High Court held that when a GST show cause notice relies on statements from third parties, the assessee must be granted an opportunity to cross-examine those persons. The petitioner, engaged in wholesale metal scrap trade, challenged the rejection of his request to cross-examine two individuals

whose statements were used to propose tax and penalty. The Court emphasized that unilateral use of third-party statements without providing an opportunity for cross-examination violates principles of natural justice and contravenes Section 75(4) of the CGST Act, 2017. The order rejecting cross-examination was set aside, and the authority was directed to grant the opportunity expeditiously.

**Significance:**

This ruling reinforces the fundamental principle that GST authorities cannot rely solely on third-party statements without allowing the assessee a fair chance to challenge them.

**37. Applicability of Limitation Act to GST Appeals. Condonation of Delay under Section 107**

**Case: S.K. Chakraborty & Sons v. Union of India 2024 (Calcutta High Court)**

**M.A.T. Nos. 81 & 82 of 2022**

**Section: 107 of CGST Act, 2017**

**Summary:**

The Calcutta High Court held that Section 107 of the CGST Act, 2017 does not expressly or impliedly exclude the provisions of Section 5 of the Limitation Act, 1963. Consequently, the Appellate Authority has the discretion to condone delays in filing appeals beyond the statutory period of three months (or six months in certain cases). The Court clarified that the Limitation Act, particularly Section 29(2), applies where a special statute prescribes a limitation period, and the Appellate Authority must consider the facts and circumstances to extend the period if sufficient cause is shown.

**Significance:**

This ruling underscores that limitation periods prescribed under GST are not absolute and that statutory discretion under Section 5 of the Limitation Act can operate concurrently.

**38. High Court Clarifies Appellate Authority's Power to Condone Delay Beyond One Month.**

**Case: Partha Pratim Dasgupta v. Joint Commissioner of State Tax 2024 (Calcutta High Court)**

**WPA NO. 12584 OF 2024**

**Section: 107 of CGST Act, 2017**

**Summary:**

The Calcutta High Court addressed the issue of condonation of delay in filing GST appeals. The assessee had filed an appeal 55 days beyond the prescribed period under Section 107 of the West Bengal GST Act, accompanied by an application for condonation of delay. The Appellate Authority had rejected the appeal, claiming it lacked jurisdiction to condone delays beyond one month. The Court, referring to the precedent set in S.K. Chakraborty & Sons v. Union of India, 2024, held that appellate authorities are competent to condone such delays and that the assessee's explanation for the delay must be considered. Consequently, the order rejecting the appeal was set aside, and the appeal was restored for hearing on merits.

**Significance:**

This ruling reinforces the statutory right of an assessee to seek condonation of delay in filing GST appeals and clarifies that the limitation period under Section 107(4) does not bar the Appellate Authority from exercising its discretion.

**39. Applicability of Limitation Act, 1963 in GST Appeals and Power to Condon Delay.****Case: Arvind Gupta v. Assistant Commissioner of Revenue State Taxes 2024 (Calcutta High Court)****WPA No. 2904 of 2023****Section: 107 of CGST Act, 2017****Summary:**

The Calcutta High Court clarified that Section 107 of the CGST/West Bengal GST Act, 2017 does not exclude the applicability of the Limitation Act, 1963. The petitioner had filed an appeal beyond the four-month limitation period, citing medical reasons. The appellate authority had rejected the appeal solely on the ground of delay. The High Court held that Section 5 of the Limitation Act, which allows condonation of delay for sufficient cause, is attracted unless expressly excluded by the GST Act. Consequently, the appellate authority has discretion to condone delay and consider appeals beyond the statutory period.

**Significance:**

This decision is pivotal for practitioners and taxpayers, emphasizing that statutory limitation under Section 107 is not absolute and must be read in conjunction with the Limitation Act, 1963.

**40. Right to Personal Hearing under GST Cannot Be Waived by Technical Portal Constraints.****Case: Sathya Furniture v. Deputy State Tax Officer 2024 (Madras High Court)****W.P. NO. 8490 OF 2024****Section: 75 of CGST Act, 2017****Summary:**

The assessee received a show cause notice for discrepancies between GSTR-1 and GSTR-3B for FY 2017-18 and submitted a detailed reply, including a request for a personal hearing. The GST authorities issued an order confirming the demand without providing a personal hearing. The Madras High Court held that under Section 75(4) of the Tamil Nadu GST Act (also applicable under CGST Act), the statutory obligation to provide a personal hearing cannot be considered waived simply because the assessee could not select the relevant checkbox on the GST portal. The impugned order was set aside, and the matter was remanded for reconsideration after providing the assessee an opportunity for personal hearing and submission of supporting documents.

**Significance:**

This decision reinforces the principle of natural justice in GST proceedings, emphasizing that procedural lapses in portal submissions cannot deprive an assessee of a personal hearing.

**41. Condonation of Delay in GST Appeal: Reasonable Cause Justifies Late Filing.****Case: Tvl. Deepa Traders v. Deputy Commissioner (ST), Chennai 2024 (Madras High Court)****W.P. NO. 19277 OF 2024****Section: 107 of CGST Act, 2017****Summary:**

The Madras High Court addressed the issue of delay in filing a GST appeal. The assessee, engaged in wholesale painting business, filed an appeal 285 days late against a demand order issued due to discrepancies in GSTR returns. The delay arose because the show cause notice was uploaded on the common portal but not served in hard copy, and the assessee only became aware of the demand when coercive recovery measures began. The appellate authority had rejected the appeal solely on grounds

of delay. The Court held that the delay was neither wilful nor intentional, and a reasonable cause had been shown, thereby directing that the delay be condoned.

**Significance:**

This judgment underscores the principle that genuine and bona fide reasons for delayed appeals can lead to condonation under GST law, particularly when procedural lapses, such as non-service of hard copy notices, contribute to the delay.

**42. Show Cause Notice Remitted for Reconsideration as Order has been passed without considering the submission. Natural Justice Upheld in GST Adjudication.**

**Case: Samsung India Electronics (P.) Ltd. v. Union of India 2024 (Delhi High Court)**

**W.P. (C) NO. 7351 OF 2024**

**Section: 73, 74 and 75 of CGST Act, 2017**

**Summary:**

The Delhi High Court set aside a GST adjudication order where the Proper Officer had dismissed the assessee's detailed reply to a Show Cause Notice arising from a special audit. The Court held that the officer failed to apply his mind and did not consider the documents and explanations submitted by the assessee. Observing that such action violated the principles of natural justice, the Court directed that the Show Cause Notice be remitted for re-adjudication, allowing the assessee to submit a further reply and appear for personal hearing.

**Significance:**

This judgment reinforces the fundamental principle that adjudicating authorities under GST must genuinely consider replies submitted by taxpayers before passing orders.

**43. Excess Demand Beyond Show-Cause Notice Violates Section 75(7) of GST Act.**

**Case: Vibhuti Tyres v. State of U.P. 2025 (Allahabad High Court)**

**WRIT TAX No. 2055 of 2025**

**Section: 73, 74 and 75 of CGST Act, 2017**

**Summary:**

The Allahabad High Court addressed a case where the GST authorities issued a show-cause notice demanding Rs. 8,81,080 (tax, interest, and penalty) but later passed an order demanding Rs. 32,97,336. The petitioner had not responded to the notice, yet the order substantially exceeded the amount specified in the show-cause notice. The Court held that Section 75(7) of the CGST Act prohibits the tax authorities from demanding an amount exceeding that indicated in the show-cause notice and from raising demands on grounds not mentioned therein. The impugned order, being in clear violation of this statutory mandate, was quashed, and the matter was remanded for a fresh hearing.

**Significance:**

This judgment reinforces the procedural safeguard under Section 75(7) ensuring that a taxpayer is not confronted with a demand beyond what is communicated in the show-cause notice.

**44. Excess Demand Beyond Show-Cause Notice Violates Section 75(7) of GST Act. Matter Remanded.****Case: Shri Ram Trading Company v. State of U.P. 2025 (Allahabad High Court)****WRIT TAX No. 3043 of 2025****Section: 73, 74 and 75 of CGST Act, 2017****Summary:**

The petitioner was issued a show-cause notice for FY 2018-19 demanding Rs. 23,69,062 as tax, interest, and penalty. Despite not responding, the GST authority raised a demand of Rs. 41,84,920. The Allahabad High Court held that under Section 75(7) of the CGST Act, 2017, a demand in an order cannot exceed the amount specified in the show-cause notice, nor be based on grounds outside the notice. Since the authority's order violated this provision, it was set aside, and the matter was remanded to provide the petitioner an opportunity to respond and be heard.

**Significance:**

This judgment reinforces the principle that GST authorities must adhere strictly to the limits and grounds specified in show-cause notices.

**45. Madras High Court Strikes Down Bunching of GST Show Cause Notices Across Multiple Financial Years****Case: Smt. R. Ashaarajaa v. Senior Intelligence Officer, Directorate General of GST Intelligences 2025 (Madras High Court)****Section: 73, 74 and 75 of CGST Act, 2017****Summary:**

Madras High Court held that issuing a single GST show cause notice or order covering multiple financial years is legally impermissible. The Court clarified that under Sections 73 and 74 of the CGST and TNGST Acts, each notice must strictly relate to a specific "tax period," whether monthly or yearly. Combining multiple financial years into one notice violates procedural norms and the principles of natural justice, depriving the assessee of the opportunity to adequately respond and defend their case.

**Significance:**

This judgment reinforces procedural safeguards under GST law, ensuring that assessee's rights are protected and preventing administrative overreach.

**46. Madras High Court Orders Re-Adjudication of ITC Denial under Section 74****Case: JIT Auto Comp vs. Assistant Commissioner 2025 (Madras High Court)****Section: 73, 74 and 75 of CGST Act, 2017****Summary:**

Madras High Court set aside the order denying Input Tax Credit (ITC) under section 74 of the GST Act, which was primarily based on a mismatch between GSTR-3B and GSTR-2A. The assessee, unable to obtain a CA certificate from its supplier (who was undergoing liquidation), submitted its own CA certificate confirming receipt of goods and GST payment. The Court observed that the department did not properly evaluate the certificate and mechanically rejected the ITC claim without applying its mind.

**Significance:**

This judgment underscores that ITC denial must not be mechanical and that authorities are required to assess documentary evidence and the legal position carefully.

**47. Excess Stock Detected During GST Survey Must Be Assessed Under Sections 73/74, Not Section 130**

**Case: Magma Industries vs. Additional Commissioner Grade 2, 2025 (Allahabad High Court)**

**WRIT TAX No. 1179 of 2022**

**Section: 73, 74 and 130 of CGST Act, 2017**

**Summary:**

Allahabad High Court held that when excess stock is found during a GST survey, the proper legal route is to initiate proceedings under Sections 73 or 74 of the CGST/UPGST Acts, 2017. The court emphasized that invoking Section 130, which deals with confiscation and penalty, is not appropriate for such cases. The assessee had challenged the Section 130 action, pointing out incorrect stock assessment and misapplication of the law.

**Significance:**

This ruling reinforces the principle that excess stock detected during surveys should be treated as a tax demand matter rather than confiscation, ensuring procedural correctness and protection of the assessee's rights.

**48. Validity of SCN and Mandatory Electronic Summary under Rule 142 of CGST Rules, 2017**

**Case: SULENDER SHAH & ANR. Versus ADDITIONAL COMMISSIONER/ JOINT COMMISSIONER CGST AND ANR, 2025 (Delhi High Court)**

**W. P. ( C ) 15766/2023**

**Section: 73 and 74 of CGST Act, 2017**

**Summary:**

The Delhi High Court addressed the challenge against a show cause notice (SCN) issued for non-compliance under Rule 142(1)(a) and Rule 142(1A) of the CGST Rules, 2017. The petitioner sought to restrain the authorities from proceeding with adjudication until the writ petition was decided. The Court directed the proper officer to furnish the summary of the SCN and the demands electronically in FORM GST DRC-01 and DRC-02 expeditiously, preferably within one week, noting that compliance at this stage would constitute substantial compliance with the statutory requirement. Consequently, the petition was disposed of.

**Significance:**

This order underscores the mandatory procedural requirement under Rule 142 of the CGST Rules for issuing electronic summaries of SCNs in FORM DRC-01 and DRC-02. It establishes that even if the summary is furnished after the notice, it satisfies the statutory mandate, thereby ensuring transparency in demand communication and protecting taxpayers' procedural rights while allowing the authorities to proceed with adjudication without nullifying the SCN.

**49. Rectification of GSTR-3B Errors and Scope of Circular No. 26/26/2017-GST**

**Case: M/s. Brothers Trade Links Versus The State Tax Officer, Chathannoor, 2023 (Delhi High Court)**

**WP(C) NO. 34049 OF 2023**

**Section: 73, 74 and 107 of CGST Act, 2017**

**Summary:**

The petitioner, a partnership firm engaged in distribution of cosmetics and baby products, approached the High Court under Articles 226 and 227 challenging GST assessment orders and seeking permission to correct an uploading error in GSTR-3B for February 2018. The petitioner argued that due to a clerical mistake, the taxable turnover and Output liability of another GST registrant were incorrectly uploaded under its GSTIN. While the error was rectified in GSTR-9 and GSTR-9C, the assessing authority issued notices under Section 74 of the CGST Act, 2017, demanding tax, interest, and penalties totaling over Rs. 6 lakh, asserting that certain outward taxable supplies were not remitted correctly. The petitioner relied on judgments from the Gujarat and Delhi High Courts allowing rectification of GSTR-3B errors despite restrictions under Circular No. 26/26/2017-GST.

The Court recognized that paragraph 4 of Circular No. 26/26/2017-GST had been read down by several High Courts, permitting rectification of GSTR-3B mistakes for the relevant period. However, as the dispute involved factual determinations regarding the amount of taxable supplies and ITC, the High Court refrained from deciding the matter under writ jurisdiction. Instead, the petitioner was granted liberty to approach the appellate authority under Section 107 of the GST Act, ensuring that submissions and rectifications could be examined and adjudicated in accordance with law.

**Significance:**

The significance of this judgment lies in its clarification of the scope for rectifying GSTR-3B errors under GST law. The Delhi High Court acknowledged that while Circular No. 26/26/2017-GST initially appeared to restrict corrections in GSTR-3B, judicial precedents have allowed rectifications to ensure taxpayers are not penalized for genuine clerical mistakes.

**50. Unsigned GST Orders Are Legally Ineffective. Ensuring Procedural Validity in Tax Adjudication.**

**Case: M/s. SRK Enterprises vs. Assistant Commissioner (ST), 2024 (Andhra Pradesh High Court)**

**W.P. No. 29397 of 2023**

**Section: 73, 74, 160 and 169 of CGST Act, 2017**

**Summary:**

Andhra Pradesh High Court addressed the enforceability of an unsigned order issued under Section 73(9) of the APGST/CGST Act. The petitioner challenged the order on the grounds that it was unsigned and issued on a ground not mentioned in the original show cause notice, depriving them of the opportunity to reply. The Court held that an unsigned order is "no order in the eyes of law" and mere uploading by the competent authority does not cure the defect. Sections 160 and 169 of the CGST Act were found inapplicable, as these provisions cannot validate an unsigned order or substitute for proper service and signature.

**Significance:**

This ruling reinforces the principle that procedural compliance, especially signing of orders, is fundamental to their legality. Tax authorities cannot bypass this requirement by relying on uploading or referencing other statutory provisions like Sections 160 or 169.

**51. Allahabad High Court Restricts Section 74 UPGST Invocations to Cases Involving Fraud or Wilful Misstatement****Case: M/s. Safecon Lifescience Pvt. Ltd. v. Additional Commissioner, 2025 (Allahabad High Court)****Writ Tax No. 389 of 2023****Section: 73 and 74 of CGST Act, 2017****Summary:**

The Hon'ble Allahabad High Court held that proceedings under Section 74 of the UPGST Act cannot be sustained merely on unverified intelligence reports or supplier registration cancellations. The Court emphasized that Section 74 can only be invoked where there is evidence of fraud, wilful misstatement, or suppression of facts to evade tax, as reaffirmed by the CBIC instruction dated December 13, 2023. The petitioner, engaged in pharmaceutical manufacturing and trading, had substantiated all ITC claims with tax invoices, e-way bills, transporter documents, banking payments, and GST filings. The Court found that the authorities failed to disprove these records and had no evidence of mens rea, leading to the quashing of the orders denying ITC.

**Significance:**

This ruling reinforces that tax authorities cannot invoke extended period provisions under Section 74 based solely on intelligence reports or supplier non-compliance without proving fraudulent intent.

**52. Stay of Proceedings Due to Non-Issuance of Audit Notice under Section 65(3) of GST Act****Case: M/s Saboo Tor Pvt. Ltd. Versus State of H.P. and others, 2024 (Himachal Pradesh High Court)****CWP No. 13383 of 2024****Section: 65 of CGST Act, 2017****Summary:**

The Himachal Pradesh High Court observed that the GST authorities had failed to issue the mandatory notice under Section 65(3) of the CGST Act, which requires informing the registered person at least 15 working days prior to the conduct of audit. Instead, the authorities issued a notice in Form DRC-01 under Rule 100(2) and 142(1)(a), which pertains to assessment proceedings, not audit. The Court noted that this procedural lapse rendered the initiation of proceedings prima facie invalid. As the State could not produce any valid audit notice as per Section 65(3), the Court stayed the proceedings.

**Significance:**

This decision underscores the strict procedural compliance required under GST law before initiating audit-related actions. The Court's intervention affirms that failure to issue a valid notice under Section 65(3) vitiates the entire audit process and subsequent proceedings, including those under Section 74.

**53. Violation of Natural Justice in GST Adjudication****Case: MANPOWER GROUP SERVICES INDIA PVT LTD Versus SALES TAX OFFICER CLASS II AVATO, 2024 (Delhi High Court)****W. P. (C) 7784/2024****Section: 65, 73 and 74 of CGST Act, 2017****Summary:**

The Delhi High Court held that the order dated 30.04.2024 passed under Section 73 of the CGST Act, 2017 was unsustainable as it violated the principles of natural justice. The petitioner had filed detailed

replies dated 18.04.2024 and 24.04.2024 with supporting documents in response to a vague summary notice alleging excess ITC availment based on mismatch between GSTR-3B/9 and GSTR-2A. However, the Proper Officer summarily held that the reply was “not satisfactory” without proper consideration of the materials furnished. The Court observed that such a non-speaking and mechanical order reflected a clear non-application of mind and failure to deal with the petitioner’s submissions on merits.

**Significance:**

This judgment reinforces the principle that GST adjudication under Section 73 must adhere to fairness, reasoned decision-making, and due consideration of taxpayer responses. The Court emphasized that cryptic orders or reliance on vague audit observations—especially when no statutory audit under Section 65 was conducted—cannot withstand judicial scrutiny.

**54. Jurisdiction to Conduct Audit Limited to Registered Persons**

**Case: Tvl. Raja Stores v. Assistant Commissioner (ST), 2023 (Madras High Court)**

**W. P. (MD). No. 15291 of 2023**

**Section: 65, 73 and 74 of CGST Act, 2017**

**Summary:**

Madras High Court examined whether the department could conduct a GST audit under Section 65 of the CGST Act after the petitioner’s registration had been cancelled and the business closed. The petitioner contended that being an unregistered concern, it was no longer subject to audit jurisdiction under Section 65, which applies only to “registered persons.” The department, however, argued that since the audit pertained to the period when the firm was registered (2017–18 to 2021–22), the proceedings were valid.

The Court held that while Section 65 empowers audit of “registered persons,” such authority must be exercised in a timely and periodic manner. The failure to conduct audits during the operative period cannot justify post-closure audit actions. Nonetheless, the department retains the right to initiate assessment or recovery proceedings under Sections 73 or 74 for past tax liabilities.

**Significance:**

The significance of this judgement lies in clarifying the scope of GST audit jurisdiction. The Madras High Court held that Section 65 audits are strictly limited to registered persons and cannot be invoked after a business has been deregistered or closed.

**55. Supreme Court Upholds High Court’s Authority to Examine ITC Admissibility in Refund Claims**

**Special Commissioner Zone - 11 vs. Hybon Technologies (P.) Ltd., 2025 (Supreme Court)**

**SLP Appeal (C) No. 21165 OF 2025**

**Sections: 16 and 54 of CGST Act, 2017**

**Summary:**

Supreme Court dismissed the SLP filed by the revenue challenging the High Court’s order, which had allowed the assessee’s writ petition despite the availability of an alternative statutory remedy of appeal. The issue centered on whether revenue authorities could examine the admissibility of Input Tax Credit (ITC) while processing a refund claim. The High Court had held that this question went to the very foundation of the orders impugned, meriting judicial scrutiny. The Supreme Court agreed, finding no reason to interfere, and upheld the High Court’s decision in favor of the assessee.

**Significance:**

The judgment clarifies that when a fundamental question arises regarding the scope of authority of revenue authorities, particularly concerning the admissibility of ITC in refund claims, writ petitions can be entertained even if an alternative statutory remedy exists.

**56. Supreme Court Confirms Refund of GST on Services to Foreign Universities as Export of Services**

**KC Overseas Education (P.) Ltd. v. Union of India, 2025 (Supreme Court)**

**SLP to Appeal (C) Nos. 21104 and 21105 of 2025**

**Sections: 2(6), 2(13) and 54 of CGST Act, 2017**

**Summary:**

Supreme Court dismissed the Special Leave Petition against the High Court's order allowing the assessee a refund of GST paid on fees received from foreign universities. The assessee was recommending Indian students for enrollment in foreign universities, and the Court upheld that such services qualify as "export of services" under Section 2(6) of the IGST Act since the consideration is received in foreign currency and the place of supply is outside India. The Court emphasized the proper interpretation of "export of services" and "recipient" under Sections 2(6), 2(13), 2(93), and 13(2) of the IGST Act, affirming that the assessee, not being the recipient under the Act, is eligible for a refund of GST paid.

**Significance:**

This judgment clarifies that services provided to foreign entities, even indirectly through intermediaries like education consultancies, qualify as exports under the IGST Act, making them eligible for GST refunds.

**57. Telecommunication Towers Classified as Movable Property; Input Tax Credit Upheld – Supreme Court Dismisses SLP**

**Commissioner, CGST Appeal-1, Delhi Etc. vs. Bharti Airtel Ltd. Etc., 2025 (Supreme Court)**

**SLP (CIVIL) Diary No. 35416 of 2025**

**Sections: 17 and 74 of CGST Act, 2017**

**Summary:**

The Supreme Court dismissed the Special Leave Petition against the Delhi High Court's order holding that telecommunication towers do not qualify as immovable property under GST law. The Court affirmed that such towers fail the test of permanency, are not attached to the earth, can be dismantled and relocated, and are erected merely on concrete bases to withstand environmental conditions. Consequently, they are movable property, and input tax credit claimed on their acquisition cannot be denied under Section 17(5)(d) of the CGST Act, 2017. The SLP was dismissed as the Court did not find sufficient grounds to invoke its discretion under Article 136.

**Significance:**

This ruling clarifies that telecommunication towers are movable assets for GST purposes, removing ambiguity over ITC denial on such infrastructure.

**58. Supreme Court Upholds GST Arrest Powers with Stringent Safeguards Against Arbitrary Action**

**Radhika Agarwal vs. Union of India, 2025 (Supreme Court)**

**Sections: 69 and 132 of CGST Act, 2017**

**Summary:**

Supreme Court clarified the scope of arrest under the GST and Customs Acts, holding that such powers must strictly follow statutory safeguards and constitutional mandates. Arrests are limited to specified cognizable offences under Section 132 of the GST Act, requiring the Commissioner to have well-founded "reasons to believe" supported by material before authorizing arrest. The Court emphasized that powers like summons, arrest, and prosecution are constitutional and ancillary to tax collection, while judicial intervention is warranted only in cases of manifest arbitrariness, statutory violation, or lack of legislative authority. It also mandated that grounds of arrest be provided in writing, enabling the arrestee to exercise legal rights, and upheld the constitutionality of Sections 69 and 70 of the GST Act.

**Significance:**

The verdict affirms legislative competence to impose penal provisions under GST while protecting against arbitrary arrests, establishing that enforcement must be evidence-based and procedurally sound. Authorities cannot coerce tax recovery through threats of arrest, and non-bailable/cognizable offences require credible material to justify action.

**59. Supreme Court Grants SLP in GST Input Tax Credit Case where ITC is consumed in construction of shopping mall against GST payable on rentals received from tenants**

**Chief Commissioner of Central Goods and Service Tax vs. Safari Retreats (P.) Ltd., 2023 (Supreme Court)**

**SLP Appeal (C) No(s). 26696 of 2019**

**Sections: 17(5)(d) and 74 of CGST Act, 2017**

**Summary:**

The Supreme Court of India granted Special Leave Petition (SLP) against the Orissa High Court's decision in Safari Retreats (P.) Ltd. v. Chief Commissioner of GST, where the High Court had read down Section 17(5)(d) of the CGST/OGST Acts to allow the taxpayer to claim input tax credit (ITC) on goods and services used in constructing a shopping mall, for set-off against GST payable on rental income from tenants. The revenue challenged the High Court's ruling, arguing that ITC on immovable property construction should not be allowed for offset against rental GST. The Supreme Court's grant of SLP indicates that the matter will be reviewed at a higher level, with hearings scheduled for April 20, 2023.

**Significance:**

This case is significant as it addresses the scope of ITC under Section 17(5)(d), particularly the ability to claim credit on costs incurred for constructing immovable property when such property generates taxable rental income.

**60. Supreme Court Strikes Down IGST on Ocean Freight for CIF Imports**

**Union of India v. Mohit Minerals Pvt. Ltd., 2022 (Supreme Court)**

**Civil Appeal Nos. 1390, 1394 of 2022 and others**

**Summary:**

Supreme Court held that levying IGST on ocean freight under the reverse charge mechanism for CIF imports is impermissible, as importers already pay IGST on the composite supply of goods that includes shipping costs. The Court emphasized that import transactions constitute a composite supply under the CGST Act, 2017, and separate taxation of freight violates this principle. It also clarified that GST Council recommendations are advisory and cannot override legislative authority. Notifications imposing IGST on ocean freight were struck down as ultra vires, upholding the Gujarat High Court decision.

**Significance:**

The judgment ensures that Indian importers are not burdened with double taxation on CIF imports, allows retrospective refunds of IGST paid on ocean freight, and reinforces the principles of composite supply and federalism under GST law.

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

New Delhi, the 24th April, 2025

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

**CHAPTER I****Preliminary**

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

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

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

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

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

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

## CHAPTER II Powers and Functions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **CHAPTER III** **Institution of appeals - Procedure**

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

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

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

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

(3) In a case where the –

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **CHAPTER IV** **Cause list**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## CHAPTER V Hearing of Appeal

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## CHAPTER VI RECORD OF PROCEEDINGS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **CHAPTER VII: MAINTENANCE OF REGISTERS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## CHAPTER VIII INSPECTION OF RECORD

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

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

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

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

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

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

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

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

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

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

**CHAPTER IX:**  
**Appearance of authorised representative**

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

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

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

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

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

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

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

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

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

## **CHAPTER X AFFIDAVITS**

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

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

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

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

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

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

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

## **CHAPTER XI DISCOVERY, PRODUCTION AND RETURN OF DOCUMENTS**

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

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

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

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

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

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

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

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

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

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

## CHAPTER XII EXAMINATION OF WITNESSES AND ISSUE OF COMMISSIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### CHAPTER XIII DISPOSAL OF CASES AND PRONOUNCEMENT OF ORDERS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### CHAPTER XIV

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

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

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

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

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

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

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

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

**CHAPTER XV**  
**Miscellaneous**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

(in Appeal)  
 No..... Registrar  
 Appellate Tribunal

(Appellant)

Vs

(Respondent)

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Sl. No., or Order and date	Brief order, mentioning Reference, if necessary	How complied with and date of compliance
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---

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 –



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

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

To  
The Registrar,  
The Goods and Services Tax Appellate Tribunal

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

Sir,

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

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

Yours sincerely,

Dated ..... day of .....

Address:

Enclosure: as aforesaid Tele No.:

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

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

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

(Signature)

Name and designation with date.

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

To,

.....

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





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

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

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

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

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

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

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

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

**GSTAT CDR - 07-SUPREME COURT***[See rule 116]*

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

**GSTAT CDR -08 – HIGH COURT***[See rule 116]*

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

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

S.S.SHARDOOL, Registrar GST Appellate Tribunal

## User Advisory for the GSTAT E-Filing Portal

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

### Section 1: Getting Started on the Homepage

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

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

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

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

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

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

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

### Section 2: The E-Filing and Submission Process

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

#### Step 2.1: Login and Initial Setup

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

#### Step 2.2: Completing the Appeal Form

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

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

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

### Step 2.3: Appeal Fee Payment

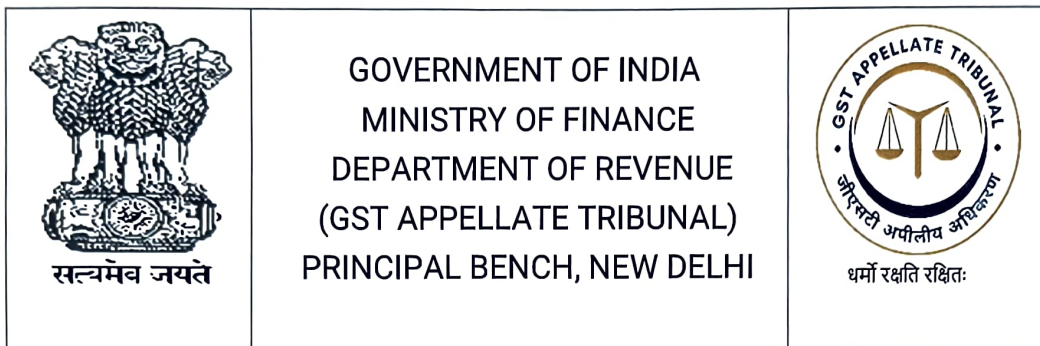
- **Online Payment:** Use the secure payment gateway (Bharatkosh) for payments via Net Banking, Credit/Debit Card, or UPI. A success receipt/challan will be generated upon completion of payment.
- **Offline Payment:** If you choose offline payment (via Bharatkosh portal), you must upload the payment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

### Step 2.4: Digital Signing and Final Submission

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

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

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



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

Dated: 14<sup>th</sup> May, 2026

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

**INSTRUCTIONS To be followed by the Scrutiny officers :**

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

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

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

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

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

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

One Verification and Digital Signature of appellant is required.

**SANJAY  
KUMAR  
MISHRA**

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

President

GST Appellate Tribunal

Copy to-

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



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

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

**Date:** 14-05-2026

## **OFFICE ORDER No. 3/GSTAT/PB/2026**

### **Creation of Benches**

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

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

Rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025 provides that the President may pass appropriate orders for removal of the difficulties. In order to remove difficulties in formation of the benches, I hereby decide and direct that all pending matters and future filings before the Principal Bench or the State Benches shall be listed before a Division Bench first. Only if the Division Bench comes to the finding that those cases do not involve any question of law, then it may record the reasons for the same and place it before the President or Vice-Presidents, as the case may be, for appropriate directions.

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

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

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

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

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

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

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

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

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

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

**Andhra Pradesh**

**Vijayawada Bench**

Sh. Bhaskar Reddy Vemireddy, Vice-President and Sh. Satish Kumar Agrawal Technical Member (Centre) of Raipur Bench (purely as a temporary arrangement) shall take up cases of all the categories at Vijayawada Bench. They shall also take up cases of all categories of Vishakhapatnam Bench with discretion of the Vice- Presidents to hear the matter through virtual or hybrid or physical mode.

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

**Guwahati**

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

## Bihar

### Patna Bench

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

## Punjab & Chandigarh

### Chandigarh Bench

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

### Jalandhar Bench

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

## Chhattisgarh

### Raipur Bench

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

## Delhi Bench

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

## Gujarat and Dadra & Nagar Haveli & Daman & Diu

### Ahmedabad Bench

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

### Rajkot

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

### Surat

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

## Haryana

### Gurugram Bench

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

### Hissar

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

## **Himachal Pradesh**

### **Shimla Bench**

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

## **Jammu & Kashmir and Ladakh**

### **Srinagar Bench**

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

### **Jammu Bench**

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

## **Jharkhand**

### **Ranchi Bench**

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

## **Karnataka**

### **Bengaluru Bench**

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

## **Kerala & Lakshadweep**

### **Ernakulam Bench**

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

### **Thiruvananthapuram Bench**

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

## Madhya Pradesh

### Bhopal Bench

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

## Maharashtra & Goa

### Mumbai

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

### Panji

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

### Nagpur

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

### Pune

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

Thane

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

Chhatrapati Sambhajinagar

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

RajasthanJaipur Bench

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

Jodhpur Bench

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

OrissaCuttack

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

## Tamil Nadu and Puducherry

### Chennai Bench

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

### Coimbatore Bench

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

### Madurai Bench

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

### Puducherry (Circuit Bench)

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

## Telangana

### Hyderabad Bench

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

## Uttar Pradesh

### Ghaziabad

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

### Lucknow Bench

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

### Prayagraj Bench

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

### Varanasi Bench

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

### Agra Bench

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

## Uttarakhand

### Dehradun Bench

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

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

### **West Bengal, Sikkim and Andaman & Nicobar Island**

#### **Kolkata**

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

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

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

**(Dr. Sanjaya Kumar Mishra)**  
**President, GSTAT**

#### **Copy to:-**

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



**GOODS & SERVICES TAX APPELLATE TRIBUNAL (GSTAT)**

**DEPARTMENT OF REVENUE, MINISTRY OF FINANCE**

**6<sup>TH</sup> FLOOR, TOWER-1, JEEVAN BHARTI BUILDING**

**CONNAUGHT PLACE, NEW DELHI-110001**

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

Date – 10.03.2025

### **INSTRUCTIONS**

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

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

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

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

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

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

One Verification and Digital Signature of appellant is required.

This issues with the approval of President, GSTAT.

*Saurav Suman Shardool*  
10/03/26

Saurav Suman Shardool,  
Registrar, GSTAT.



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

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

2909  
 29/01/26

Date: 29 Jan 2026

**OFFICE ORDER** 33/2026

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

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

*Sanjaya Kumar Mishra*  
 29/1/26

(Justice Dr. Sanjaya Kumar Mishra)

President, GSTAT

Copy to:

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



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

F.No. GSTAT/Pr.Bench/Portal/125/25-26 <sup>2711-15</sup> / <sub>20/01/26</sub> Dated: 20<sup>th</sup> January, 2026

**Office Order No.**

In terms of the powers conferred by rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025 and considering the difficulties being faced by the appellants in the initial phase for filing of appeals on the GSTAT Portal, the President is pleased to direct that-

"the Registry of each bench shall keep a lenient view during scrutiny of the appeal documents and raise defect of substance only rather than for defect of form i.e. the defects not affecting the merit of the case shall not be raised, for an initial period of 06 months from the date of issuance of this order."

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

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

  
 Registrar  
 GSTAT

Copy to-

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



Goods & Services Tax Appellate Tribunal (GSTAT)

Department of Revenue, Ministry of Finance

6th Floor, Tower-1, Jeevan Bharti Building

Connaught Place, New Delhi-110001

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

Date: 16-Dec-2025

**ORDER NO. 315/2025**

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

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

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

(Justice Sanjaya Kumar Mishra)

President, GST Appellate Tribunal

Copy to:

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



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

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

1499-1502  
 24/09/2025

Date: 24-09-2025

**Order No.**

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

Information received by the GSTAT, Principal Bench, from the GSTN, regarding appeals filed before the first appellate authorities under section 107 of the Act, suggests that a huge number of such appeals have been filed before the said authorities and disposed off by them. All such orders passed by the 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 storable probability that the portal may face capacity and concurrency issues if most of the appellants visit the portal for filing appeals to overcome limitation and that this might adversely affect the performance of the newly designed system, leading to problems for the appellants. Accordingly, it has been suggested that the filing of appeals may be staggered over a period of time to lower the burden on the system.

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

Table

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



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

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

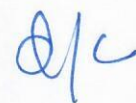
**Explanation-II : This order is not in derogation of the powers of the Appellate Tribunal under Sub-Section (6) of 112 of the CGST Act.**



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

Copy to-

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







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

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

(a) Details of amount payable:

Particulars	Central Tax		State/UT Tax		Integrated		Cess		Total Amount	
	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)
(a) Tax										
(b) Interest										
(c) Penalty										
(d) Fees										
(e) Other charges										

(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 Cash/Credit Ledger	Debit entry no.	Amount of tax paid			
					Integrated tax	Central tax	State/UT tax	CESS
	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	CESS		Cash Ledger					

			Credit Ledger						
--	--	--	---------------	--	--	--	--	--	--

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

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1	Interest									
2	Penalty									
3	Late fee									
4	Others (specify)									

#### 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:  
of the Applicant

Name

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 non-payment/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 present Appellant
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

Order Type and Issue Related to mapping		
S No	Type of 'Order Type'	Case Summary- Issue related to
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 of Commencement of business	Addresses	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>”			<b>125</b>

## 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. –		Date of filing –		
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	<i>Order no. – (Order of the Appellate/Revisional authority) - Date-</i>				
4	<i>Designation alongwith jurisdiction of the officer passing the order appealed against –</i>  <i>Designation:</i>  <i>Jurisdiction: Order Passed by:</i>				
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)	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 – <b>Annexure A</b>				
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 ( <i>Annexure B</i> )			

13	Grounds of Cross-objection
14	Para-wise reply ( <i>upload separately</i> )
	<p><b>Verification</b></p> <p>I, &lt; _____ &gt;, 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.</p> <p>Verified today, the _____ day of ___ month _____ 20..._____</p> <p>Place :</p> <p>Date :</p> <p style="text-align: center;">Name objectio</p> <div style="text-align: right; border: 1px solid black; padding: 2px; display: inline-block; margin-bottom: 5px;"> <b>&lt;Signature&gt;</b> </div> <p style="text-align: right;">of the person filing this cross- n :: Designation/Status of Applicant/officer :”</p>

## 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		
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 non-payment/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 B

#### 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 (mention HSN in corresponding columns of this row)					
8	Any other					

”.



Particulars	Central Tax			State/UT Tax			Integrated Tax			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)	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)	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)
(a) Tax															
(b) Interest															
(c) Penalty															

(d) Fee s															
(e) Oth er char ges															

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:

<Signature>

Name of the Officer:

Designation:

Jurisdiction:

**Annexure A**

**Case Summary**

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

SI 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	
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 non-payment/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”		

*[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 <Taxpayer Name> 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-02A***[See rules 110 and 111]***Part A****Provisional Acknowledgment for submission of Appeal/Application**

&lt;Name of applicant&gt;&lt;GSTIN/Temp ID/UIN/Reference Number/BO ID with date&gt;

“Your appeal has been successfully filed against &lt;Application Reference Number&gt;.

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 <Daily Number > 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 -

&lt;Signature&gt;

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:  
Court Number:

Time:  
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