

# Goods and Services Tax Appellate Tribunal (GSTAT)

*02<sup>nd</sup> August 2025*

*Bahut der kar di  
Meharban aate aate*

*Der aaye*  
*Par Durust aaye*

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# Legal framework

- Article 323B(1) provides for adjudication by tribunals of any dispute
- Article 323B(2)(a) provides for matters related to levy, assessment, collection and enforcement of any tax
- S. 2(9) of the Central Goods & Services Tax Act, 2017 ('CGST Act') defines *“Appellate Tribunal” means the Goods and Services Tax Appellate Tribunal constituted under section 109;*
- Sections 109 to 116 of the CGST Act and Rules 110 to 116 of the CGST Rules provides for the GST Appellate Tribunal
- GSTAT (Procedure) Rules, 2025 notified for regulating the procedure and functioning of the GSTAT

*Notification No. G.S.R. 256(E) dated 24.04.2025*

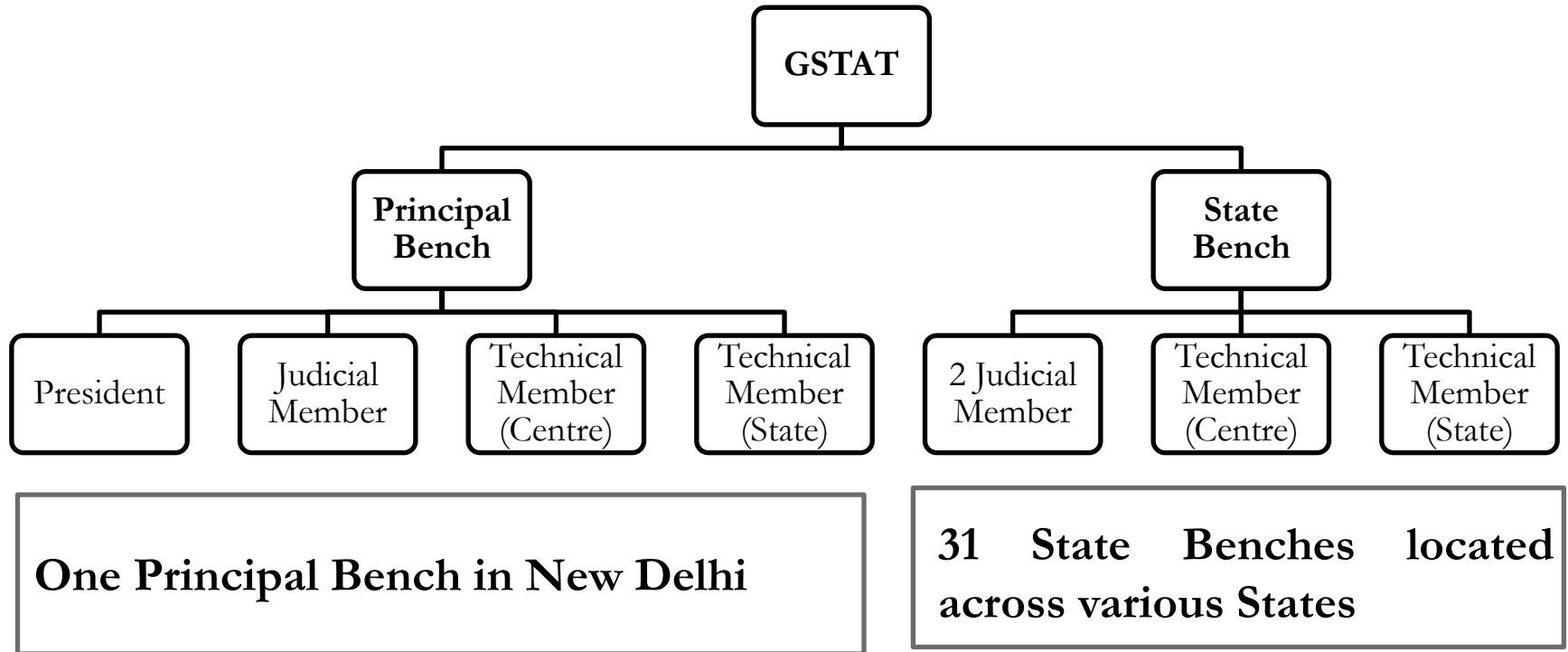
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# Appeals & Revision

- Provisions related to Appeals & Revision under CGST Act and CGST Rules are as follows: -

Sections	Description
S. 107	Appeals to Appellate Authority
S. 108	Powers of Revisional Authority
S. 109 to 116	GST Appellate Tribunal
S. 117	Appeal to High Court
S. 118	Appeal to Supreme Court
S. 119	Sums due to be paid notwithstanding appeal, etc.
S. 120	Appeal not to be filed in certain cases
S. 121	Non-appealable decisions and orders

# Constitution of GSTAT



- **Constitution of GSTAT notified w.e.f. 01.09.2023**
- **Principal Bench was notified in August 2024 and the State/Circuit benches in November 2024**

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# Benches of GSTAT

## ■ Principal Bench

- ❑ Constituted under S. 109(3) of the CGST Act
- ❑ Justice (Retd) Sanjaya Kumar Mishra, Former Chief Justice, High Court of Jharkhand appointed as the first President of GSTAT
- ❑ Matters to be heard pertaining to: -
  - Order passed by Appellate Authority (S. 107) and Revisional Authority (S. 108) regarding Place of Supply
  - Anti-profiteering (S. 171)
  - As may be notified by the Government

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# Benches of GSTAT

## ■ State benches

- ❑ Constituted under Section 109(4) of the CGST Act
- ❑ Two courts per bench with one judicial and one technical member
- ❑ Amongst the two judicial members, the senior-most to function as Vice President

### *Section 109(7)*

- ❑ Matters heard pertains to: -
  - Order passed by Appellate Authority (Section 107) and Revisional Authority (Section 108) except Place of Supply
  - As may be notified by the Government



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# Benches of GSTAT

## ■ Single Member Bench

- ❑ Appeals where tax, Input Tax Credit (**ITC**), fine, fee, penalty does not exceed 50 lakhs rupees
- ❑ Does not involve question of law
- ❑ To be heard with the approval of President and subject to conditions prescribed

## ■ Division Bench

- ❑ Other cases to be heard by Division Bench consisting of one judicial member and one technical member

- In certain states, on the basis of volume of appeals, a 'Circuit Bench' to be established to serve multiple locations within the state

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# Members of GSTAT

## ■ Qualifications of Members (Section 110)

### □ President

- Must be a former SC Judge or HC Chief Justice
- Minimum age should be 50 years

### □ Judicial Member

- Former HC Judge, or District/Additional District Judge for a combined 10 years, or Advocate with 10 years experience in IDT litigation (High Court, Supreme Court, relevant Tribunals)
- Minimum age should be 50 years

# Members of GSTAT

## ❑ Technical Member (Central)

- Member of Indian Revenue (Customs & Indirect Taxes) Service (Group A) with 3+ years experience in GST administration and 25+ years in Group A service, or
- All India Service officer with 3+ years experience in GST administration and 25+ years in service

## ❑ Technical Member (State)

- Officers with atleast 25 years of experience in Group A or equivalent: -
  - ❑ in the State Government not below the rank of Additional Commissioner of VAT of SGST, or
  - ❑ All India Service
- with at least 3 years in indirect taxes or finance and tax in the State Government.

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# Procedure before GSTAT

- S. 111 r/w R. 112 along with GSTAT Rules
  - Not bound by Civil Procedure Code, 1908 (**CPC**)
  - Guided by principles of natural justice
  - Subject to Act and rules made thereunder, GSTAT empowered to regulate its own procedure

# Procedure before GSTAT

- **GSTAT has powers similar to a civil court under CPC for:**
  - ❑ **Summoning & examining persons on oath**
  - ❑ **Requiring document discovery & production**
  - ❑ **Requiring evidence via affidavits**
  - ❑ **Requisitioning any public records**
    - **(subject to Indian Evidence Act, 1872)**
  - ❑ **Issuing commissions for witness/document examination**
  - ❑ **Dismissing cases for default or deciding ex parte**
  - ❑ **Setting aside dismissal or ex parte orders**
  - ❑ **Any other matter which may be prescribed**

# Drafting the appeal to GSTAT

- Submissions on facts
  - Errors in SCN are frequent and deliberate
  
- Submissions on merits
  - Start with SCN
  - Challenge the investigation – physical verification not proper
  - Onus on revenue – to be supported by evidence
  - Cross – examinations – where entire case is based on statements
  
- Submissions on limitations
  - Onus on revenue – mere non payment is not suppression
  
- Submissions on interests
  
- Submissions on penalty

# Appeal to GSTAT

- **Monetary limit for filing appeal**
  - **There is no minimum monetary limit to file appeal**
  - **Discretionary power to GSTAT to refuse to an appeal in matters having quantum below Rs. 50,000 (*Section 112 (2)*)**
  - **Monetary limits below which appeal or application or SLP, as the case may be, shall not be filed by the Central tax officers: -**

Appellate Forum	Monetary Limit
GSTAT	Rs. 20,00,000/
High Court	Rs. 1,00,00,000/
Supreme Court	Rs. 2,00,00,000/

***Circular 207/1/2024-GST dated 26.06.2024***

# Appeal to GSTAT

- Fees for appeal
  - For every Rs. 1 lac involved – Rs. 1,000/- (min Rs. 5,000 and max Rs. 25,000/-) (*Rule 110(5)*)
  - No fees for rectification of error
- Pre-Deposit
  - No appeal shall be admitted unless:
  - full or part of the tax, interest, fine, fee, and penalty admitted, and
  - 10% of the remaining amount of tax in dispute, maximum □ 20 crores, in addition to the amount paid under S. 107(6)
  - In penalty-only cases, 10% of the penalty in addition to the amount under the proviso to S. 107(6) is paid
- On payment of pre-deposit, balance amount shall be stayed



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# Appeal to GSTAT – S. 112

- Any person
- Aggrieved by an order
- Passed against him
- Under section 107 or section 108
- May appeal to the Appellate Tribunal
- Within three months from the date of communication of the order to the person preferring the appeal;
- Or the date, on the recommendation of the council, notified by the government, whichever is later

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# Appeal to GSTAT

- Appeals, cross objections or applications to be filed electronically
  - Manually only if registrar, by a general or special order permits
  - Provisional acknowledgment would be issued
  
- Once the impugned order is uploaded and on removal of defects, final acknowledgment and appeal number to be issued
  - Date of provision acknowledgment to be the date of filing of appeal
  
- When impugned order is not uploaded,
  - self certified copy to be uploaded within 7 days from date of filing,
  - final acknowledgment and appeal number would be issued, and
  - date of provision acknowledgment to be the date of filing of appeal

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# Appeal to GSTAT

- When self certified copy is not uploaded within 7 days,
  - final acknowledgment and the appeal number would be issued after the uploading of the self certified copy
  - Date of uploading of self certified copy would be the date of filing of appeal
  
- Application for withdrawal of an appeal or application can be filed any time before passing of order by the tribunal
  - Any application filed for withdrawal after issuance of final acknowledgment would be subject to the approval of the tribunal

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# Appeal to GSTAT

- **Commissioner's Right to Appeal**
  - Central Commissioner may, on his own or upon request from the Commissioner of State or UT, examine the record of any order
  - May direct a subordinate officer to file an application before the GSTAT within six months from the date of such order, or the notified date, whichever is later

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# Appeal to GSTAT

- **Cross-Objections**
  - **Respondent may submit a memorandum of cross-objections within 45 days of receiving notice, even if they did not file an appeal**
  - **Such objections are treated as an appeal filed within the prescribed time**

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# Filing of Reply/Rejoinder

## ■ Filing of Reply

- ❑ Respondent must file reply and documents within one month of receipt of petition/application
- ❑ Reply can be submitted in person or through an authorized representative to the Registrar
- ❑ Copy of reply and documents must be served to the applicant
- ❑ Applicant must admit, deny, or rebut the facts and may state additional facts

## ■ Filing of Rejoinder

- ❑ If respondent adds new facts, Bench may allow petitioner to file a rejoinder within one month or time allowed by the Bench
- ❑ Rejoinder must be filed on GSTAT portal with advance copy to respondent

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# Appeal to GSTAT – condonation of delay

- The Appellate Tribunal may admit:
  - An appeal/application filed within 3 months after the expiry of the initial 3-month period
  - A memorandum of cross-objections filed within 45 days after expiry of the time limit
  - If sufficient cause is shown for the delay

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# Filing of Appeal

- Online Filing
  - Appeal must be filed online on the GSTAT Portal using the prescribed form
  
- Appeal Structure
  - Cause Title must state: *“In the Goods and Services Tax Appellate Tribunal”*
  
  - Must include reference to the order/proceedings being challenged
  
  - Appeal should be in numbered paragraphs, each addressing a separate fact or point



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# Filing of Appeal

- **Details of Parties**
  - ❑ Full name, parentage, GSTIN, address, and description of each party to be included at the beginning.
  - ❑ Subsequent references in the same appeal need not repeat this info.
  - ❑ Parties must be numbered consecutively, each on a separate line.
  - ❑ On death of a party, legal heirs or representatives to be listed with sub-numbers
  
- **Single Appeal**
  - ❑ Regardless of the number of SCNs, refund claims, or demands, only one appeal is required per order, as per prescribed Form

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# Filing of Appeal

- **Special Cases**
  - If one order-in-appeal covers multiple orders-in-original:
    - Separate appeal forms required for each original order
  - If the impugned order affects multiple persons:
    - Each person must file a separate appeal
    - Joint or common appeals are not allowed
- A copy of the appeal and relied documents must be provided to:
  - Respondent/ Concerned Commissioner
- **Respondent**
  - Appeal is filed by an Assessee → Commissioner
  - Appeal is filed by the Commissioner → the Assessee

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# Appeal to GSTAT

- Appeal/pleading to bear name and signature of the authorised representative and duly signed & verified by the party
- A certified copy of the order appealed against. If appeal filed under the direction of the Commissioner, an attested copy of the order is acceptable
- If any document is in any language other than English, it shall be translated in English, certified by the authorized representative. Hearing to be conducted after all documents are in English (or translated) and copies filed

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# Filing of Appeal

- **Grounds of Appeal**
  - ❑ Must be stated concisely and under distinct heads.
  - ❑ Each ground to be numbered consecutively.
  - ❑ Text should be typed in double spacing on the paper
  - ❑ Appellant can only raise grounds stated in the appeal form
  - ❑ New grounds require prior permission of the Appellate Tribunal
  - ❑ Tribunal is not limited to the grounds in the appeal form
  - ❑ Tribunal must give affected party a fair opportunity to be heard on any new ground considered
  
- **All documents must be:**
  - ❑ Typed neatly in double spacing
  - ❑ On A4 size paper duly paged, indexed, and tagged firmly
  - ❑ Placed in a separate folder with the main Form of appeal

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# Application for Production of Documents

- **Marking of Documents**
  - **Documents relied on by appellant/petitioner: marked 'A' series**
  - **Documents relied on by respondent: marked 'B' series**
  - **Tribunal exhibits: marked 'C' series**

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# Production of Additional Evidence

- Production of additional evidence before the Appellate Authority or the Appellate Tribunal
  - Appellant cannot produce new evidence before Appellate Authority/Tribunal unless: -
    - Evidence wrongly refused by lower authority
    - Prevented by sufficient cause for not producing evidence earlier when called upon/relevant to the grounds of appeal
    - Order passed without giving adequate opportunity to present relevant evidence

# Production of Additional Evidence

- ❑ No new evidence shall be admitted without written reasons recorded by the Appellate Authority/Tribunal
- ❑ New evidence only considered after giving adjudicating authority or authorized officer a reasonable opportunity to:
  - examine/cross-examine evidence or witness
  - produce rebuttal evidence or witness
- ❑ Nothing in this rule restricts the powers of the Appellate Authority/Tribunal to:
  - Direct the production of any document, or
  - Order the examination of any witness
- ❑ Production of evidence, witness or additional evidence may be done before tribunal or such authority as tribunal may direct

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# Application for Production of Documents

- Discovery and production of documents governed by CPC unless stated otherwise
- Application for summons must be on plain paper stating:
  - Document sought
  - Relevancy
  - Whether application made to proper officer and result thereof
- Summons to public officer must follow GSTAT FORM-06 and be addressed to Head of Department or specified authority
- Appellate Tribunal may suo motu issue summons for production of public or other documents in custody of a public officer



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# Procedure before GSTAT

- Procedure of examination of witnesses and form of recording of deposition of a witness to be followed
- Order shall be pronounced immediately after hearing the parties or within 30 days of the final hearing
- Every order of the GSTAT shall be in writing and signed and dated by the members of the Bench

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# Authorized Representative

- **Right to Representation:**
  - Authorized representative, except when required to appear personally for examination on oath.
  
- **Who Can Be an Authorized Representative:**
  - Relative or regular employee
  - Advocate eligible to practice in India
  - Practicing CA, CS, or Cost Accountant
  - Retired Group-B officer (after 1-year cooling period)
  - GST practitioner authorized by the registered person

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# Authorized Representative

- **Disqualified Persons:**
  - ❑ **Dismissed from government service**
  - ❑ **Convicted in tax-related offences**
  - ❑ **Found guilty of misconduct**
  - ❑ **Insolvent (until solvency is restored)**

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# Authorized Representative

- ❑ Who has
  - Given advice related to filing a case or proceeding before the Appellate Tribunal, or
  - Drafted pleadings for such a matter, or
  - Acted for a party during the progress of such a matter,
  
- ❑ Shall not appear in:
  - same case or proceeding,
  - any matter arising from it, or
  - any matter connected to it,
  - for any person whose interest is opposed to that of the former client,
  - unless prior permission is obtained from the Appellate Tribunal

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# Authorized Representative

- New Legal practitioner or authorized representative to file Vakalatnama or Memorandum of Appearance only with written consent of the representative on record
- If consent is refused, permission of GSTAT is required
- Application considered only after service on counsel on record

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# Procedure before GSTAT

- ❑ Orders of GSTAT enforceable as civil court decrees
- ❑ Execution through local civil court based on location of:
  - (a) Company's registered office, or
  - (b) Individual's residence/business/workplace

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# Procedure before GSTAT

- Time period for any act shall be computed by excluding the starting day and the days when Tribunal is closed
- Any urgent matter filed before 12:00 noon shall be listed on the next working day, filings made between 12:00 noon and 3:00 p.m. may also be listed the next day with the specific permission of the Appellate Tribunal or its President
- Hearing to be conducted either physically or with the permission of the President, electronically
- Court officer to call the cases in serial order of the cause list

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# Procedure before GSTAT

- Action on Appeal – Appellant's Default
  - If the appellant is absent on the hearing date, the Tribunal may:
    - Dismiss the appeal for default, or
    - Hear and decide it on merits
  - If dismissed, and appellant later shows sufficient cause for absence,
  - Tribunal shall set aside dismissal and restore the appeal
- Authorized representatives to wear the same professional dress as prescribed in Code of Conduct.



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# Dress for Parties

- Authorized Representative or Employee to appear in professional dress
- Male
  - close-collared black coat, or in an open-collared black coat,
  - white shirt and black tie
- Female
  - black coat over a white sari or any other white dress
- Black coat not required in summer season from 15th April to 31st August

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# Interest on pre-deposit

- Interest on refund of pre-deposit (S. 115)
  - Applicable when refund is due as per order of:
    - Appellate Authority, or
    - Appellate Tribunal
  - Covers amounts paid under S. 107(6) or S. 112(8)
  - Interest on refund is payable as per the rate specified in S. 56
  - From the date of payment to the date of refund

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# Orders by GSTAT

- The tribunal may pass such orders as it thinks fit
    - After giving an opportunity of being heard to the parties
    - Confirming, modifying or annulling the impugned decision or order
    - May refer the matter to the Appellate/ Revisionary or Original adjudicating authority with directions
    - No adjournments shall be granted more than 3 times to a party
    - The tribunal shall, as far as possible, decide every appeal within one year from the date of filing
  
  - The tribunal may amend its order to rectify any error apparent on record, either on its own account or is brought to its notice, within 3 months from the date of the order
    - After giving opportunity of being heard to the other party
  
  - The orders shall be final and binding, subject to appeal to HC or SC
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## Summary to Forms

Form No.	Description
Form GST APL-01	Appeal to Appellate Authority
Form GST APL-02	Acknowledgment of submission of appeal
Form GST APL-03	Application to the Appellate Authority under sub-section (2) of Section 107
Form GST APL-01/03W	Application for Withdrawal of Appeal Application
Form GST APL-04	Summary of demand after issuance of order by Appellate Authority, Revisional Authority, Tribunal or Court
Form GST APL-05	Appeal to Appellate Tribunal

## Summary to Forms

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<b>Form GST APL-04</b>	Summary of demand after issuance of order by Appellate Authority, Revisional Authority, Tribunal or Court
<b>Form GST APL-05</b>	Appeal to Appellate Tribunal

## Summary to Forms

Form No.	Description
<b>Form GST APL-06</b>	Cross-objection before the Appellate Authority or Appellate Tribunal
<b>Form GST APL-07</b>	Application to the Appellate Tribunal under sub section (3) of Section 112
<b>Form GST APL-05/07W</b>	Application for Withdrawal of Appeal /Application filed before the Appellate Tribunal
<b>Form GST APL-08</b>	Appeal to High Court u/s 117

## Summary to Forms

Form No.	Description
<b>GSTAT FORM-01</b>	Interlocutory Application
<b>GSTAT FORM-02</b>	Order Sheet
<b>GSTAT FORM-03</b>	Inspection of records
<b>GSTAT FORM-04</b>	Memorandum of appearance
<b>GSTAT FORM-05</b>	Certification when deponent is unacquainted with the language of the affidavit or is blind or illiterate
<b>GSTAT FORM-06</b>	Summons
<b>GSTAT FORM-07</b>	Deposition of Petitioner's Witness or Respondent's Witness
<b>GSTAT FORM-08</b>	Certificate of discharge

## Summary to Forms

Form No.	Description
<b>GSTAT CDR-01</b>	Cause list
<b>GSTAT CDR-02</b>	Court Diary
<b>GSTAT CDR-03</b>	Register of Provisional Appeals
<b>GSTAT CDR-04</b>	Register of Appeals
<b>GSTAT CDR-05</b>	Register of Interlocutory Appeals
<b>GSTAT CDR-06</b>	Register of Inspection
<b>GSTAT CDR-07</b>	Supreme Court
<b>GSTAT CDR-08</b>	High Court



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# Thank you

Kamal Aggarwal, FCA

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