



GST Appellate Tribunal (Procedure) Rules, 2025

A comprehensive guide to the procedural framework governing appeals, hearings, and proceedings before the Goods and Services Tax Appellate Tribunal in India.

A by Abhishek Raja Ram; 9810638155



Preliminary Rules

Short Title

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

Application

They apply to all proceedings before the GST Appellate Tribunal.

1

2

3

Commencement

These rules shall come into force on 24th April, 2025.

Key Definitions



Act

Means the CGST Act, 2017 or the SGST Act, 2017 of the concerned State or Union territory GST Act, 2017.



Appellate Tribunal

Means the Goods and Services Tax Appellate Tribunal established under section 109 of the Act.



Authorised Representative

A person appointed by the government or authorized in writing to represent a party.



Computation of Time Period

Starting Day Exclusion

The day from which the period is to be reckoned shall be excluded.

Tribunal Closure Days

If the last day falls when the Tribunal is closed, that day and subsequent closure days are excluded.

Extended Period

The period extends until the next working day when the Tribunal reopens.



Format of Orders and Official Seal

Order Format

Every ruling, direction, order, summons, or warrant shall be issued in the President's or Member's name.

Must be signed by the Registrar or authorized officer with date and sealed if physical.

Official Seal

The seal and emblem shall be as specified by the President and kept in the Registrar's custody.

Physical copies of orders must bear this seal to be considered official.



Custody of Records

Registrar's Responsibility

The Registrar shall have custody of all Tribunal records. No document can leave without Tribunal permission.

Administrative Removal

The Registrar may allow officers to remove records for administrative purposes only.

Return Protocol

All removed records must be returned promptly after the purpose is served.

Tribunal Sitzings and Hours



Bench Locations

A bench shall hold sittings at locations notified by the Central Government.



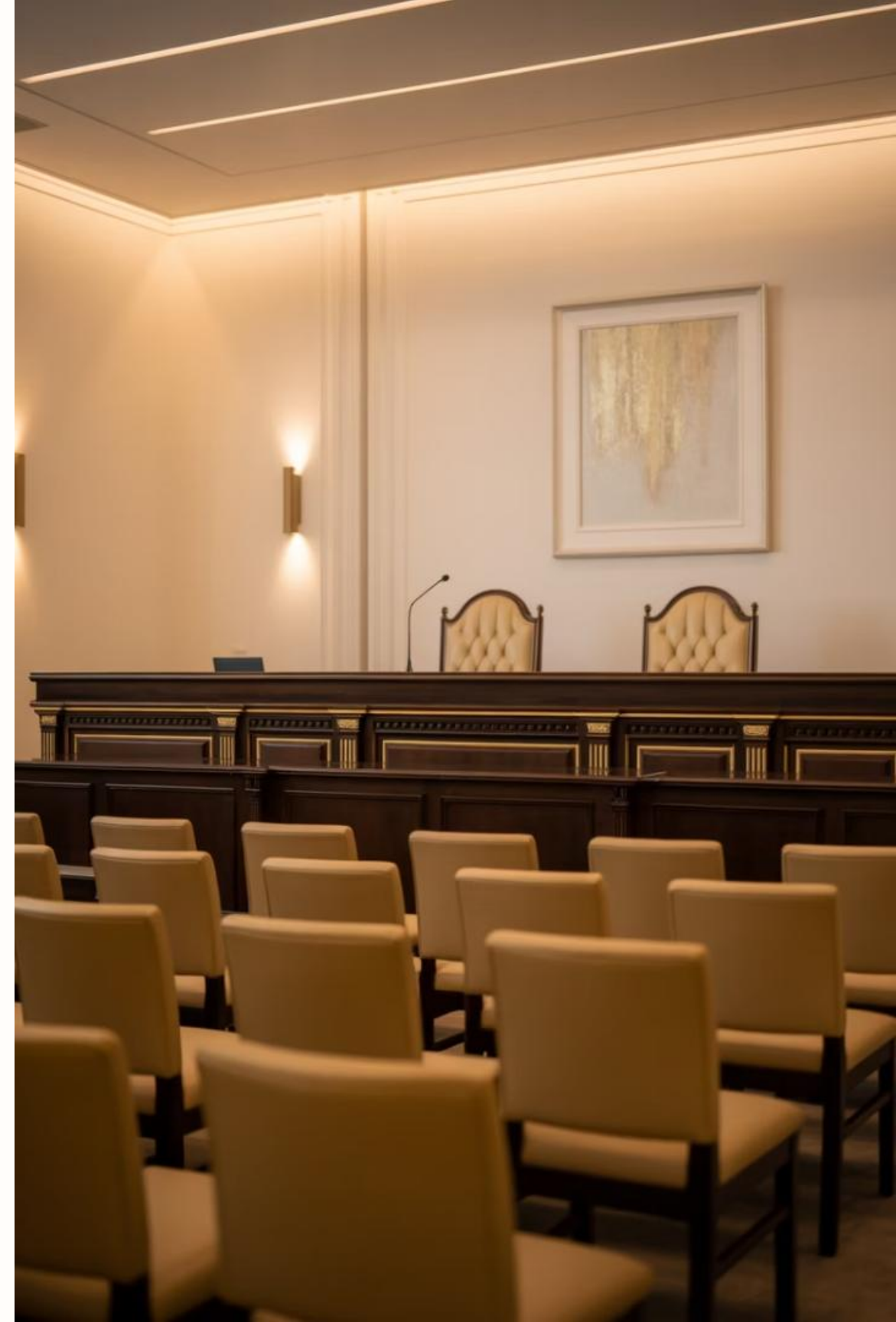
Sitting Hours

Ordinarily from 10:30 a.m. to 1:30 p.m. and 2:30 p.m. to 4:30 p.m., extendable as needed.



Office Hours

Administrative offices remain open from 9:30 a.m. to 6:00 p.m. on working days.



Inherent Powers and Calendar

Inherent Powers

Nothing limits the Tribunal's inherent powers to make orders or give directions necessary for justice or to prevent process abuse.

Working Calendar

The calendar of working days shall be decided by the President and Members of the Tribunal each year.



Listing of Cases

1

Standard Filing

Urgent matters filed before 12:00 noon shall be listed the next working day if complete.

2

Late Filing

In exceptional cases, matters may be received until 3:00 p.m. with specific permission.

3

Listing Priority

Cases are listed in order: pronouncements, clarifications, admissions, orders, part-heard cases, then numerical order.

Powers to Exempt and Extend Time

Exemption Power

The Tribunal may exempt parties from rule compliance on sufficient cause and give practice directions for substantial justice.

Time Extension

The Tribunal may extend time for acts or proceedings even if sought after expiry, on just terms.

Powers and Functions of the Registrar



Administration

Responsible for day-to-day administration of the Appellate Tribunal.



Filing Procedures

Notifies appeal filing procedures, registers appeals, and scrutinizes submissions.



Records Management

Maintains records of proceedings and manages the registry.



Additional Duties

Performs other incidental matters as directed by the President.





Adjournment Powers

Standard Procedure

All adjournments shall normally be sought before the concerned Bench.

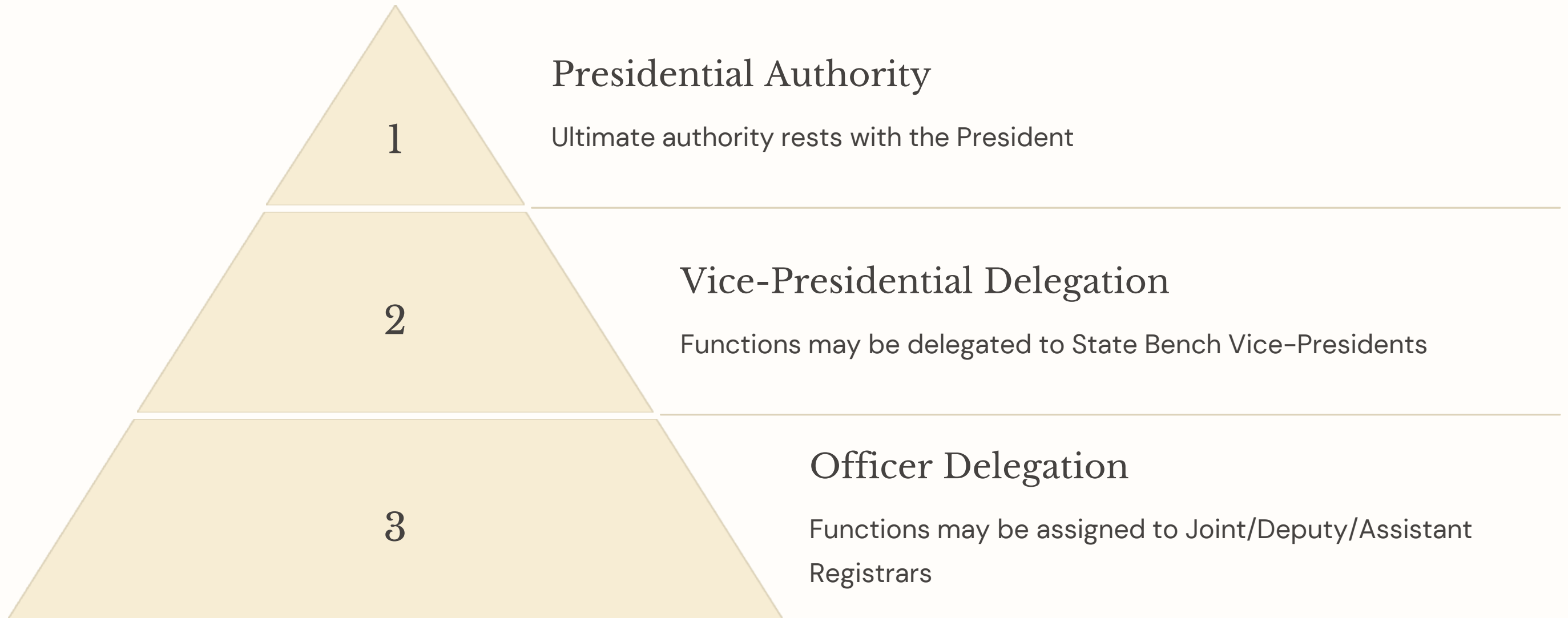
Extraordinary Circumstances

The Registrar may adjourn matters if directed by the Tribunal in chambers.

Notification

Adjournments must be notified on the notice board and GSTAT Portal.

Delegation of Presidential Powers



Filing of Appeals

Electronic Filing

Appeals must be filed online on GSTAT Portal in prescribed Form.

Proper Formatting

Must include cause title, numbered paragraphs, and complete party details.

Single Appeal Sufficiency

One appeal suffices against a decision, regardless of multiple SCNs or demands.





Separate Appeals Requirement

Multiple Original Orders

Separate appeals needed for each order-in-original referenced in an impugned order.

Multiple Aggrieved Persons

Each aggrieved person must file a separate appeal; no joint appeals allowed.

Endorsement

Registrar must endorse and sign the date of filing on manually filed appeals.

Contents of Appeal Form

1

Grounds Format

Must state grounds under distinct, consecutively numbered heads, typed in double space.

2

Document Format

All applications must be typed in double spacing on A4 paper, duly paged and indexed.

3

Verification

Appeal must be signed, verified, and documents certified as true copies.





Documents Required with Appeal



Certified Copy

Appeal must include certified copy of the order appealed against.



Related Orders

For appeals against appellate/revision orders, include those orders plus original authority order.



Departmental Applications

For applications filed under Commissioner's direction, attested copies suffice.

Certified vs. Attested Copies

Certified Copy

Original received by party, or copy authenticated by department or authorized representative.

Attested Copy

Copy verified by Commissioner or authorized officer, used primarily for departmental appeals.

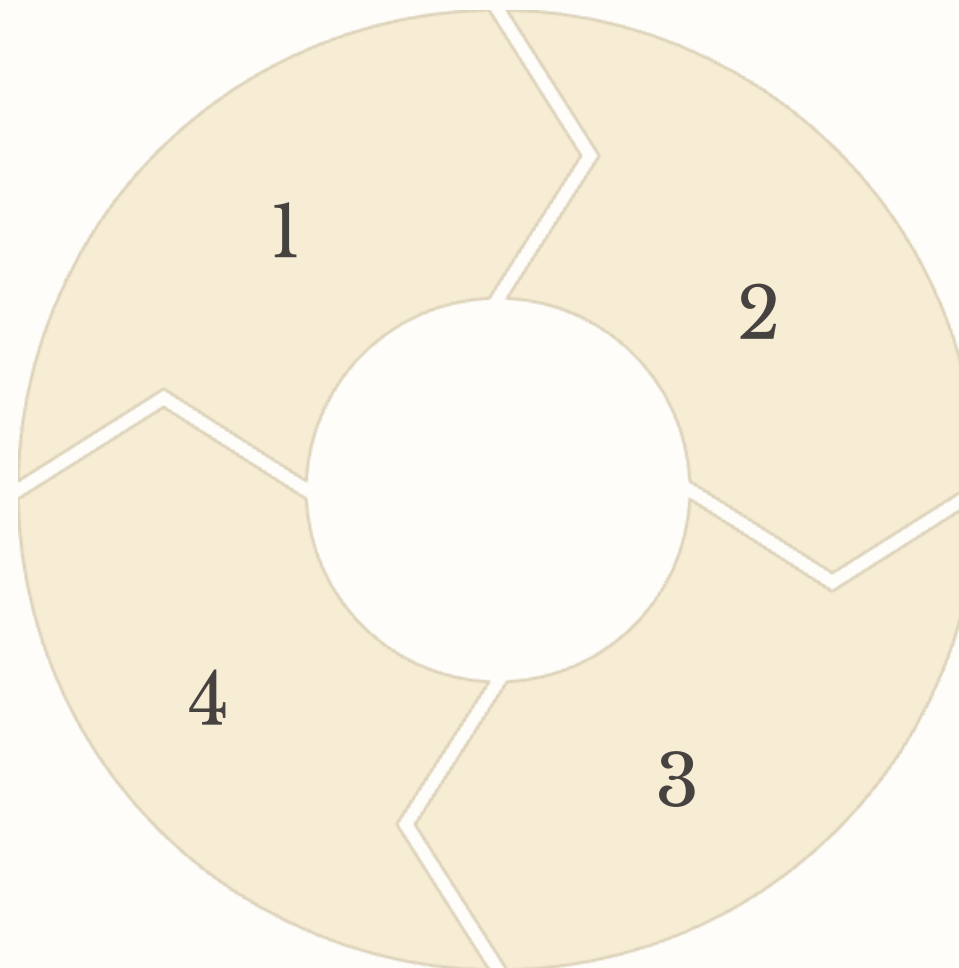
Submission Requirements

Online Submission

Certified copy and fees must be submitted online

Resubmission

Corrected documents get new case number



Acknowledgment

Final acknowledgment issued by GSTAT Portal

Defect Rectification

Registrar may return defective documents for correction



Document Requirements

Copy Preparation

Tribunal may order parties to prepare required document copies at their cost.

Document Attestation

President may allow attestation by gazetted officer or authorized person.

Document Format

All documents must be clearly legible, paged, indexed, and firmly tagged.

Endorsement and Translation

Endorsement Requirements

All appeals and pleadings must bear the authorized representative's name and signature, with party verification.

Translation Requirements

Non-English documents must include English translations agreed by parties or certified by representatives.

Hearing Preconditions

1

Document Verification

All documents must be in English or translated

2

Copy Filing

Required number of copies must be filed

3

Party Confirmation

All parties must confirm compliance

Document Scrutiny Process

1

Initial Scrutiny

Defective documents returned for compliance after notice to party.

2

Rectification Period

Registrar may allow up to 30 days for rectification or amendment.

3

Non-Compliance

Registrar may reject registration if defects aren't fixed within the time limit.

4

Bench Hearing

If Registrar remains unsatisfied after hearing, matter goes before the Bench.



Registration and Ex-parte Amendments

Appeal Registration

Admitted appeals are numbered, registered in appropriate register, and indexed accordingly.

Error Rectification

Registrar may fix arithmetic, grammatical, or clerical errors without notice before respondent appears.

No ex-parte amendments allowed after respondent's appearance.

Record Management

Calling for Records

Registrar may call for proceeding records from other authorities as directed by Tribunal.

Authorization Verification

Person filing appeal must produce authorization copy; Registrar may seek further proof.

Record Return

Records must be returned after proceedings conclude or as directed.



Interlocutory Applications



Stay Applications

Must comply with GSTAT FORM-01 requirements and include supporting affidavit.



Early Hearing Requests

Must provide justification and follow prescribed format.



Delay Condonation

Must explain reasons for delay with supporting evidence.



Other Applications

All interim applications must follow standard format requirements.



Damaged Document Procedure

Condition Notation

Defaced or damaged documents require special mention in the Index.

Official Verification

Authorized officer must verify and initial the document's condition.

Proper Documentation

Ensures transparency about document condition throughout proceedings.





Appeal Grounds

New Grounds

Appellant needs Tribunal's leave to raise grounds not in original appeal.

Tribunal's Discretion

Tribunal not confined to grounds in appeal or those taken by leave.

Fair Hearing

Affected party must have sufficient opportunity to be heard on any new ground.

Appeal Acceptance and Rejection

1

Discretionary Acceptance

Registrar may accept defective appeals on sufficient cause, allowing up to 30 days for correction.

2

Rejection Authority

Registrar may reject appeals if documents aren't filed or amendments not made within time limit.

3

Presidential Authorization

President may authorize officers to return defective filings and allow refiling after corrections.

4

Bench Discretion

Bench may accept appeals but not restore original number without sufficient cause.



Respondent Requirements

Commissioner as Respondent

In appeals by others, concerned Commissioner must be made respondent.

Other Party as Respondent

In Commissioner's appeals, the other party must be made respondent.

Service and Cross-Objections

Service of Appeal

Copy of appeal and documents must be provided to respondent and Commissioner upon filing.

Cross-Objections

Must be registered, numbered, and follow appeal rules as applicable.

Applications

All applications under the Act must follow similar registration procedures.





Reply Filing Requirements

Timeframe

Respondent must file reply within one month of receiving the petition.

Service Requirement

Copy of reply must be immediately served on the applicant.

Applicant Response

Applicant must admit, deny, or rebut respondent's facts and add necessary facts.



Rejoinder Filing

Bench Permission

Bench may allow petitioner to file rejoinder to respondent's reply on GSTAT portal.

Timeframe

Must be filed within one month or time specified by Bench.

Service Requirement

Advance copy must be served upon the respondent.

Cause List Preparation



Daily Publication

Registrar must publish next day's cause list before closing hours.



Listing Priority

Cases listed by priority: pronouncements, clarifications, admissions, orders, part-heard cases, then numerical order.



Required Information

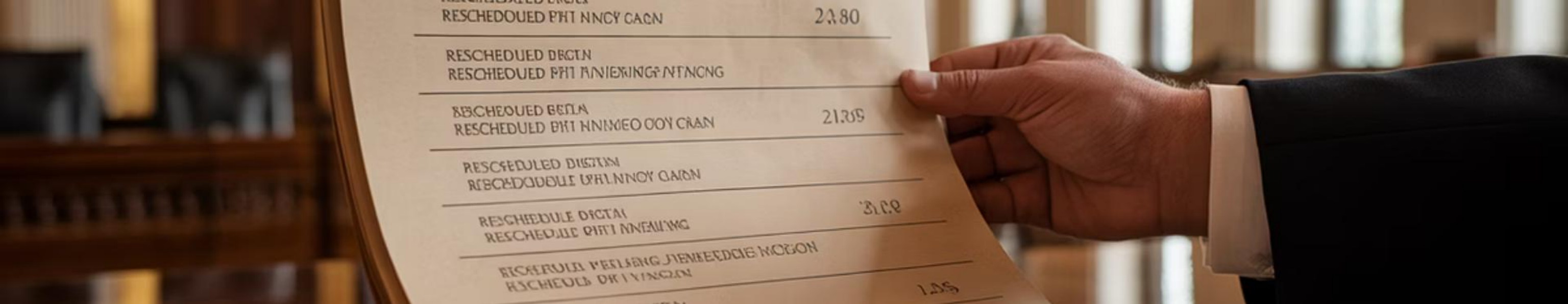
Must include appeal number, date, time, Bench Hall number, and Member names.



Representative Details

Must show names of representatives or unrepresented parties with designations.





Cause List Adjustments

Holiday Adjustments

If Tribunal doesn't function due to holiday, a new cause list shall be prepared.

Bench Cancellation

If a Bench sitting is cancelled, Registrar shall adjourn cases to a convenient date.

Notification

Adjournments must be notified on the notice board and GSTAT Portal.

Service of Notices

Standard Service

Notices may be served as per Section 169; GSTAT Portal deemed as the common portal.

Alternative Service

Tribunal may order alternate or substituted service if normal service is impracticable.

Notice may be served on authorized representative, deemed proper service.



Appeal Hearing Procedure

1

Appellant's Hearing

On fixed day or adjourned day, appellant shall be heard in support of appeal.

2

Respondent's Reply

Tribunal may then hear respondent against the appeal.

3

Appellant's Rejoinder

Appellant entitled to reply to respondent's arguments.

Default Proceedings

Appellant's Default

If appellant fails to appear, Tribunal may dismiss for default or decide on merits.

Appeal may be restored if sufficient cause for non-appearance is shown.

Respondent's Default

If respondent fails to appear, Tribunal may hear and decide the appeal ex parte.

A stack of three 'SUCCESSION APPLICATION' forms is placed on a dark wooden desk. The top form is clearly visible, showing the title 'SUCCESSION APPLICATION' in bold, uppercase letters. Below the title, there are several lines of text, some of which are handwritten. A gold seal is visible on the right side of the form. The desk has a brass handle and a small gold ornament on the left side. The background shows a wooden cabinet and a window with a curtain.

Continuance After Death or Insolvency

Abatement

Appeal abates on death, insolvency, or winding up unless successor applies for continuance.

Application Period

Application must be made within 60 days of the event.

Extension

Tribunal may extend the 60-day period for sufficient cause.

Additional Evidence

General Restriction

Parties generally cannot produce additional evidence before the Tribunal.

Exceptions

Tribunal may allow new evidence if necessary to pass orders or if prior authorities denied opportunity.

Production Method

Evidence may be produced before Tribunal or authority as directed.

Tribunal's Power

Tribunal may call for documents or summon witnesses on its own motion.



Evidence by Affidavit

Affidavit Direction

Tribunal may direct parties to provide evidence through affidavit.

Cross-Examination

Tribunal may order cross-examination of deponent via video conferencing or other means if necessary for natural justice.

Public Access and Interlocutory Applications

Public Proceedings

Proceedings are open to the public, but Tribunal may restrict access to specific individuals or the public in certain cases.

Interlocutory Applications

Rules for filing interlocutory applications apply similarly to applications under this rule.

Larger Bench Referral

1

Disagreement Trigger

Different opinions among Bench members

2

Presidential Referral

President refers to larger Bench

3

Final Disposal

Larger Bench disposes of the appeal



Order Signing and Dating

1 Written Requirement

Every order must be in writing, signed, and dated by Bench members.

2 Hearing Date

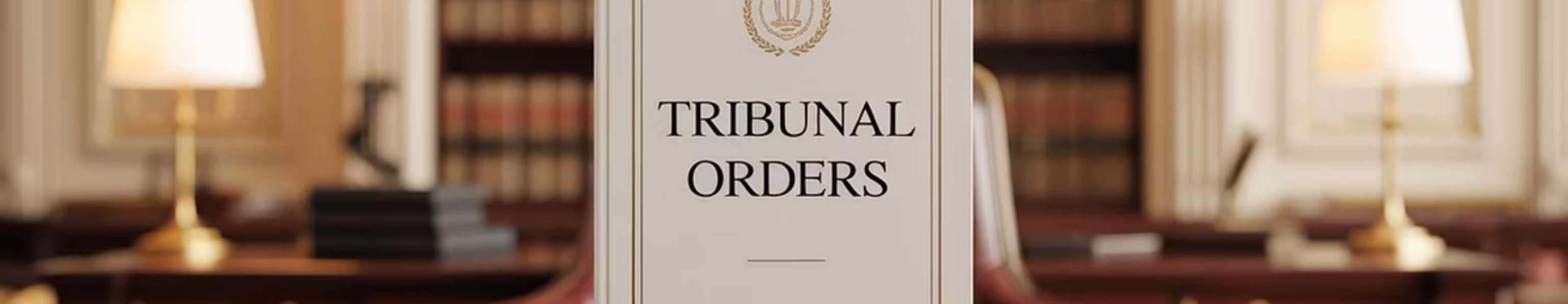
Last hearing date must appear on the first page of the order.

3 Dictated Orders

If dictated on Bench, dictation date becomes the final order date.

4 Reserved Orders

If reserved, pronouncement date becomes the final order date.



Order Publication

Publication Selection

Orders deemed fit for publication may be released to press or reports.

Publication Terms

Release subject to terms and conditions set by the Tribunal.

Purpose

Ensures important precedents reach wider legal community.

Court Diary and Order Sheet

Court Diary

Court Officer must maintain diaries with specified information for each appeal or petition.

Must summarize appeal history, orders passed, and execution proceedings.

Order Sheet

Must contain all orders passed by the Tribunal in each proceeding.

All orders must be in English and signed by Bench members.

Court Diary Maintenance



Electronic Maintenance

Court officer must maintain court diary on GSTAT portal for each sitting.



Required Details

Must record if case is adjourned, partly heard, disposed of, or orders reserved.



Next Dates

Must include next sitting dates where applicable.

Conduit Companing

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Citations and Case Calling

Citation Furnishing

Parties must provide list of citations to Court officer before proceedings start, with photocopies if needed.

Case Calling

Court officer shall call cases in serial order as per the cause list, subject to Bench orders.

Courtroom Functioning

Service Timeliness

Deputy/Assistant Registrar ensures timely services to the Bench.

Decorum Maintenance

Court officer ensures silence and decorum in and around Court Hall.

Order Transmission

Court officer must promptly transmit case records with Bench orders to Deputy/Assistant Registrar.





Register Maintenance



Un-numbered Petitions

Register of un-numbered petitions or appeals (GSTAT-CDR-03).



Numbered Petitions

Register of petitions or appeals (GSTAT-CDR-04).



Applications

Register of interlocutory applications (GSTAT-CDR-05).

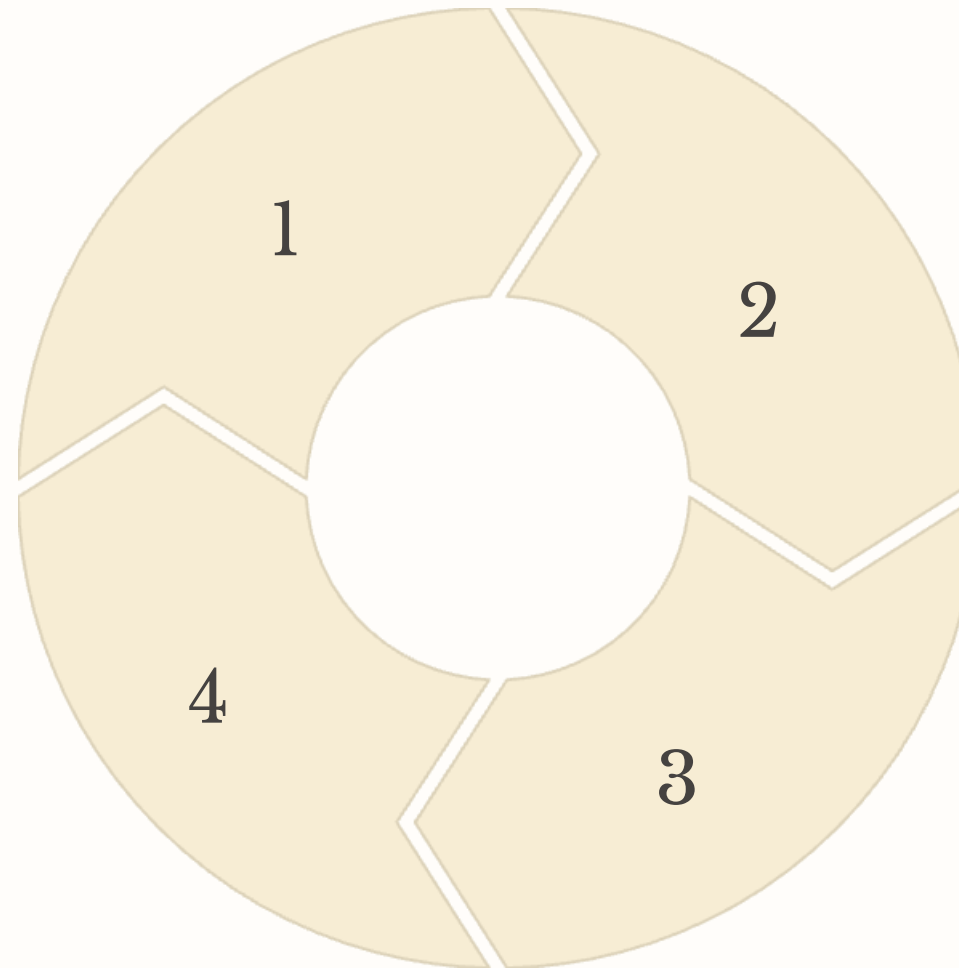
Record Organization

Main File

Contains index, order sheet, final order, appeal form, replies, evidence, and arguments

Miscellaneous File

Contains all miscellaneous applications with supporting documents



Process File

Contains power of attorney, summons, witness applications, and miscellaneous papers

Execution File

Contains execution application, related papers, and results

Record Preservation

Standard Preservation

Physical records kept in record room preserved for five years after final order.

Extended Preservation

Records of petitions, applications, orders, and directions maintained by Registry for 15 years after final order.



Record Keeper Responsibilities

Record Scrutiny

Must scrutinize records within three days of receipt.

Index Preparation

Must prepare index in prescribed format.

Record Weeding

Registrar shall weed out records after preservation period expires.



Record Inspection

Inspection Application

Applicant or representative may inspect case records by applying in GSTAT-FORM-03 and paying prescribed fee.

Registrar's Permission

Inspection of pending or decided case records allowed only with Registrar's order.

Application Timing

Must be submitted between 10:30 a.m. to 1:30 p.m., two days before desired inspection date.

Inspection Procedure

1

Arrangement

Deputy/Assistant Registrar arranges records for inspection at specified times in presence of authorized officer.

2

Handling Restrictions

Inspector must not cause dislocation, mutilation, tampering, or damage to records.

3

Marking Prohibition

No marking allowed on any record while taking notes.

4

Register Maintenance

Deputy/Assistant Registrar maintains inspection register (GSTAT-CDR-06) with inspector's signature.



A stack of books with gold-embossed spines sits on a dark wooden desk. Next to them is a brass tray containing several smooth, grey and white stones. In the foreground, a light-colored notebook with a blue 'GST' logo and the text 'Indian Indian Tax law Law' is open, with a silver pen resting on it.

Analysis of the Goods and Services Tax Appellate Tribunal (GSTAT) Rules

This presentation provides a comprehensive analysis of the Goods and Services Tax Appellate Tribunal (GSTAT) (Procedure) Rules, 2025, which were formally announced by the Ministry of Finance through its Department of Revenue via Notification No. G.S.R. 256(E) dated April 24, 2025.

We will examine the procedural framework, key provisions, significant changes, and potential impacts on various stakeholders including taxpayers, businesses, and tax professionals in the GST ecosystem.

A by Abhishek Raja

Introduction and Context



Official Notification

The Ministry of Finance formally announced the GSTAT (Procedure) Rules, 2025 via Notification No. G.S.R. 256(E) dated April 24, 2025, deriving authority from the Central Goods and Services Tax Act, 2017.



Pivotal Development

This notification represents a pivotal moment in the evolution of the GST regime, signifying a concrete step towards operationalizing the long-anticipated GSTAT.

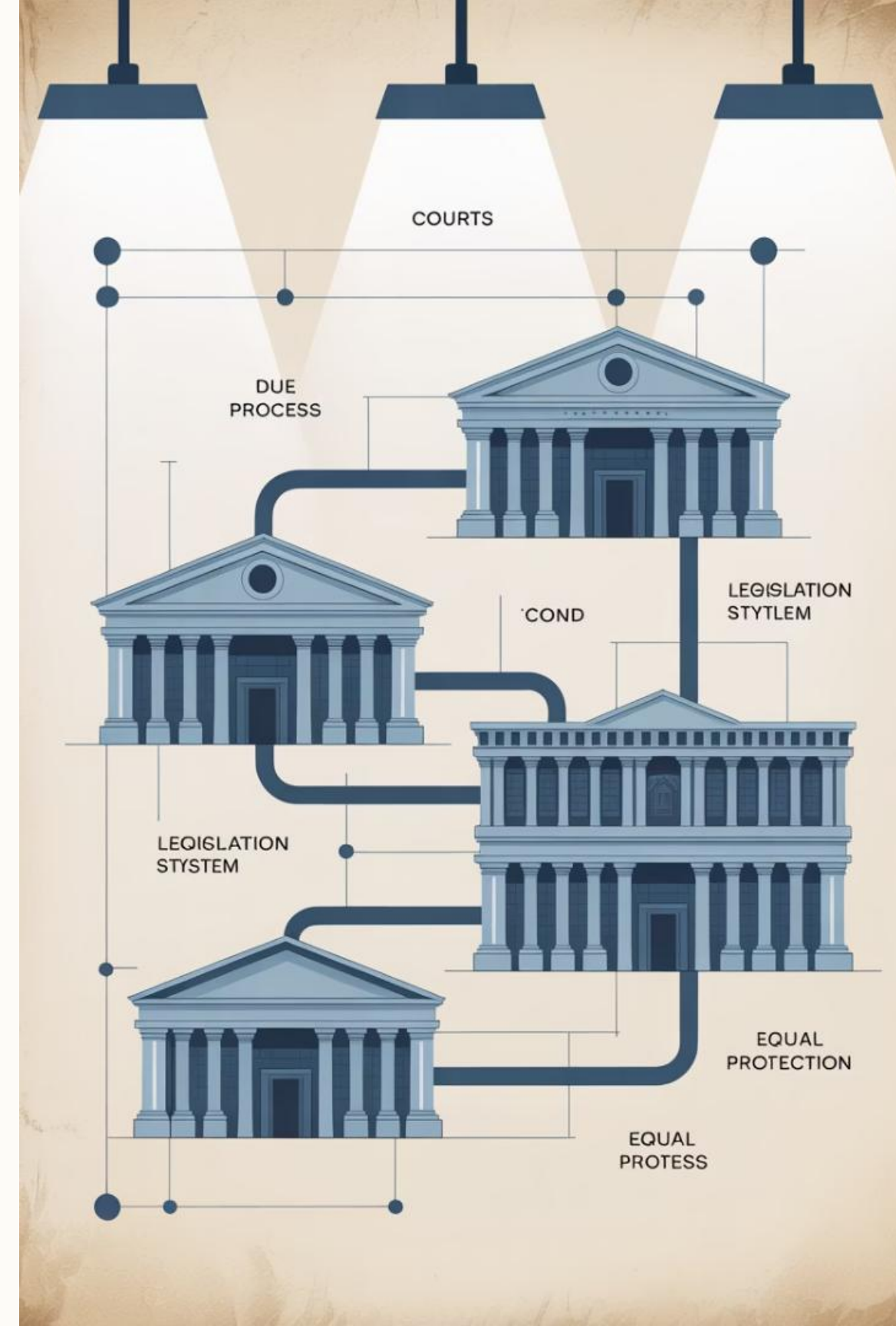
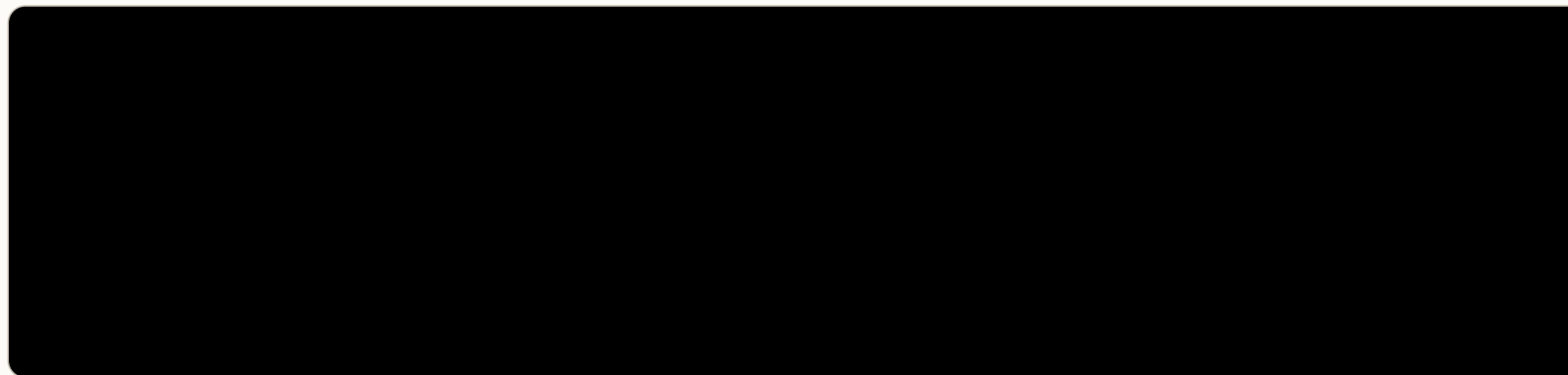
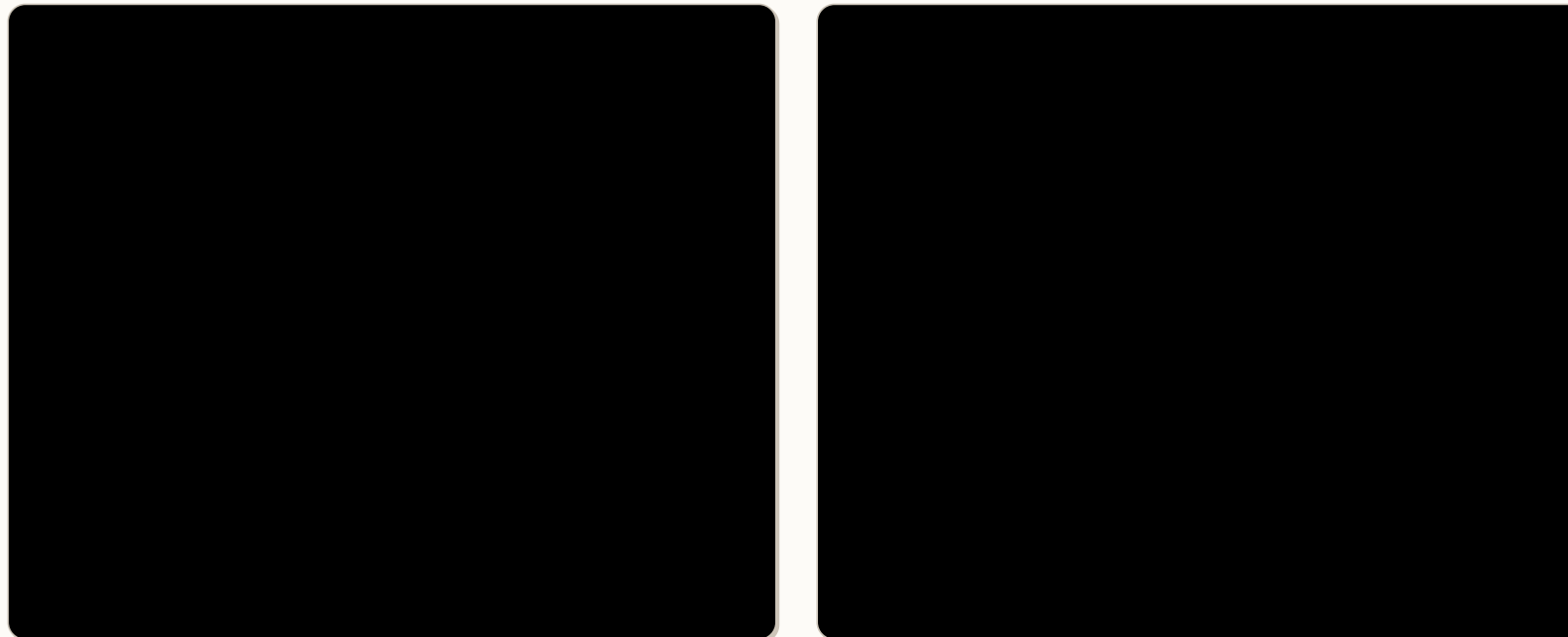


Appellate Structure

The GSTAT is established as the designated second forum for appeal within the GST dispute resolution hierarchy, addressing a critical lacuna in the system.



Purpose and Significance of the Rules Rules



Legislative Mandate of GSTAT



Section 109, CGST Act

Empowers the Central Government to constitute the GSTAT by notification upon GST Council recommendations



Appellate Forum

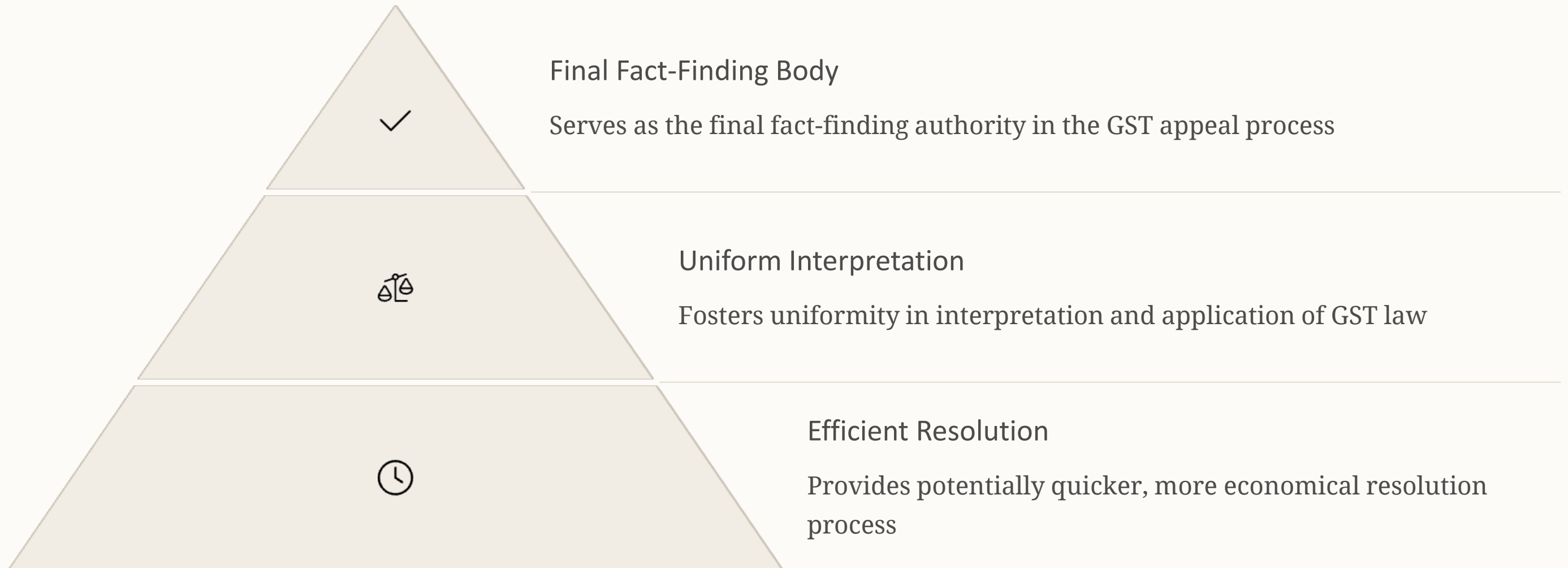
Serves as the appellate forum for hearing appeals against orders passed by the First Appellate Authority or Revisional Authority



Common Forum

Functions as the first common forum for dispute resolution involving both Centre and States

Role in GST Dispute Resolution



The GSTAT occupies a crucial position in the GST dispute resolution hierarchy as the designated forum for the second appeal under GST laws. It provides a structured pathway for challenging decisions of the first appellate or revisional authorities, ensuring consistency in the redressal of disputes through expert-driven resolution.

Structure and Composition of GSTAT

Principal Bench

Located in New Delhi

- President of the GSTAT
- One Judicial Member
- One Technical Member (Centre)
- One Technical Member (State)

Holds exclusive jurisdiction over place of supply and anti-profiteering issues

State Benches

Located across various states based on GST Council recommendations

- Two Judicial Members
- One Technical Member (Centre)
- One Technical Member (State)

Senior-most Judicial Member designated as Vice-President for state benches

Jurisdiction and Case Distribution

Principal Bench

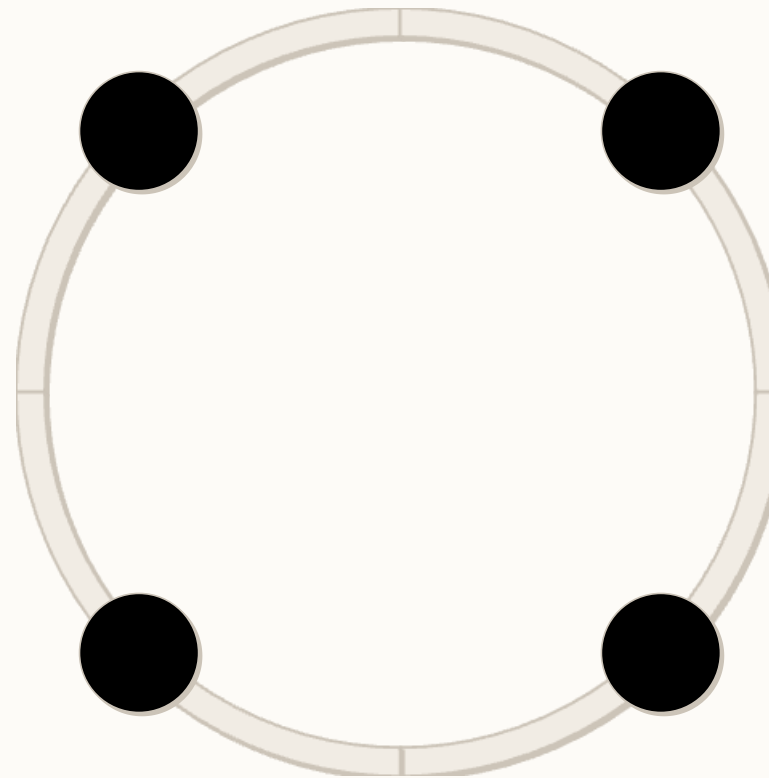
Exclusive jurisdiction over:

- Place of supply issues
- Anti-profiteering under Section 171(2)

Regular Bench

For all other cases:

- One Judicial Member
- One Technical Member



State Benches

Jurisdiction over:

- Appeals against First Appellate Authority orders
- Appeals against Revisional Authority orders

Single Member Bench

For appeals where:

- Amount does not exceed fifty lakh rupees
- No question of law involved



Official Notification and Effective Date

24

April 2025

Date of official notification and effective date of the GSTAT (Procedure) Rules, 2025

15

Chapters

Comprehensive procedural framework organized into fifteen distinct chapters

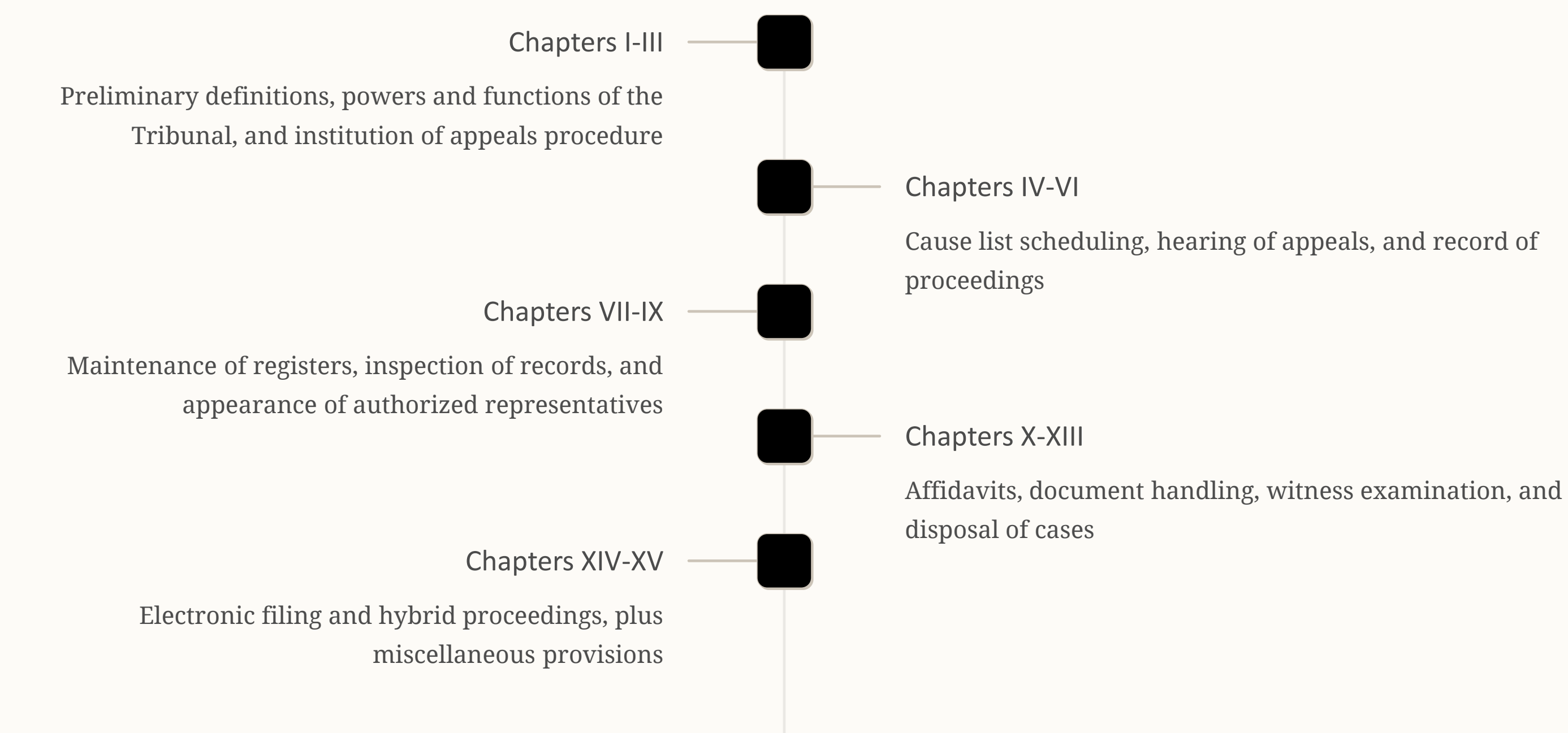
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Rules

Total number of rules covering the entire lifecycle of an appeal before the GSTAT

The GSTAT (Procedure) Rules, 2025, were officially notified by the Ministry of Finance (Department of Revenue) through Notification No. G.S.R. 256(E), dated April 24, 2025. These rules came into force on the date of their publication in the Official Gazette, providing a comprehensive and structured procedural framework for the functioning of the tribunal.

Procedural Framework Overview





Institution of Appeals Procedure



Filing Requirements

Electronic filing using GSTAT FORM-05 with required documentation and applicable fees



Fee Structure

₹1,000 for every ₹1 lakh of tax/ITC/fine/fee/penalty in dispute, maximum of ₹25,000



Timelines

Three months from communication of order for taxpayers, six months for the department



Scrutiny Process

Initial scrutiny and registration of appeal by the Registrar

Hearing Process and Representation

Cause List Preparation

Scheduling of hearings using GSTAT CDR-01 form, ensuring parties are given opportunity of being heard

Authorized Representation

Appearance through authorized representatives using GSTAT FORM-04 for memorandum of appearance

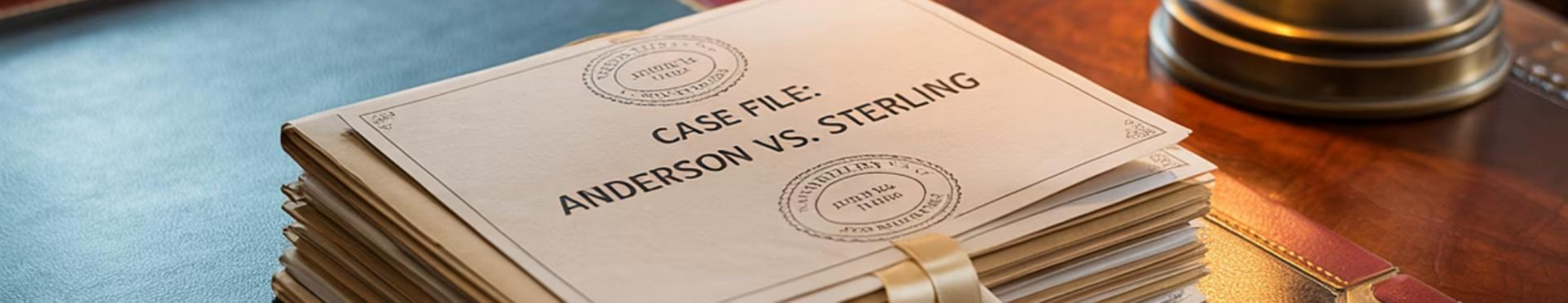
Adjournment Limitations

Potential cap on adjournments (likely three per party) to ensure timely disposal

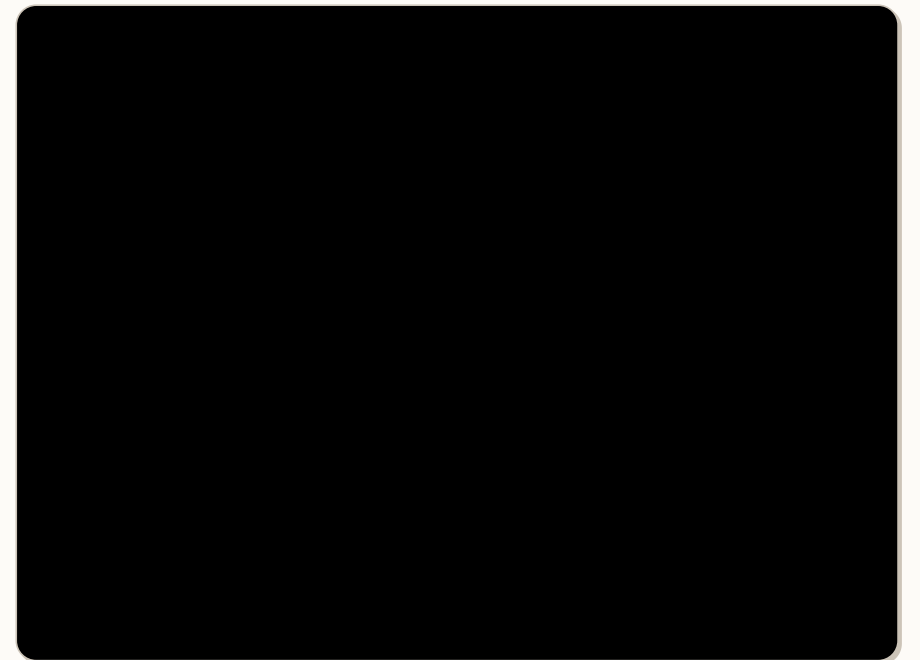
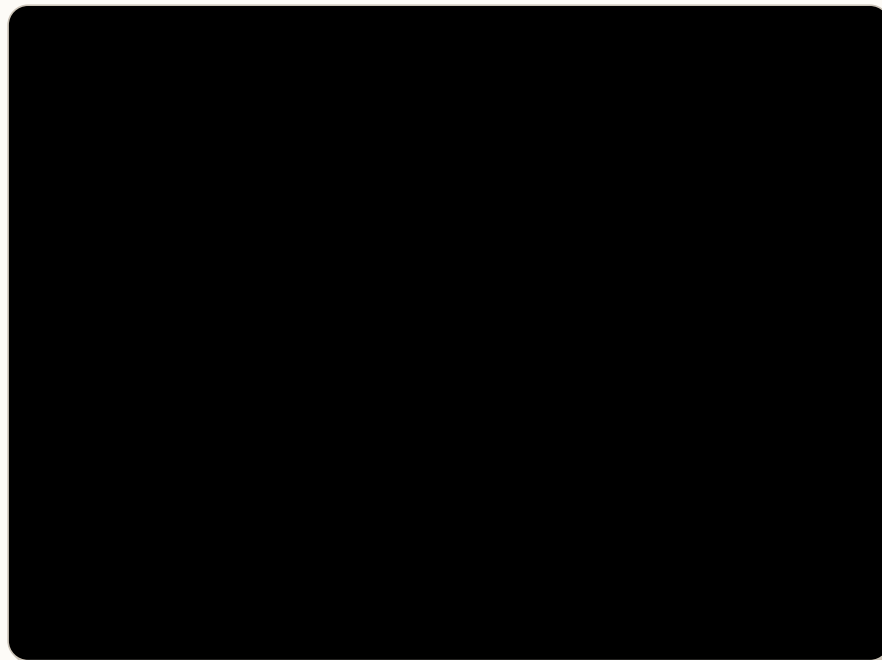
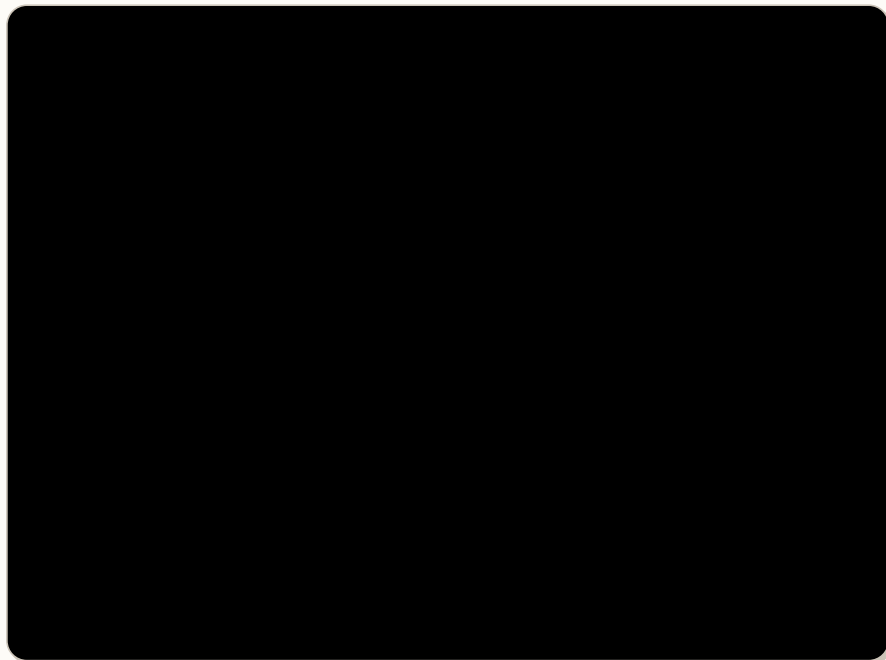
Order Recording

Maintenance of Order Sheet (GSTAT FORM-02) to record orders passed during hearings





Evidence Rules and Documentation



Electronic Filing and Hybrid Proceedings Proceedings



E-Filing System

Explicit provision for electronic filing and processing of appeals through the GSTAT Portal



Hybrid Mode

Formal enablement of proceedings in hybrid mode, allowing combination of physical and virtual participation



24/7 Access

Electronic filing portal remains open 24×7 with timestamp in Indian Standard Time



Digital Signatures Signatures

Support for digital authentication and verification of documents



Disposal of Cases and Pronouncement of Orders

Decision Powers
Authority to confirm, modify, or annul the decision or order appealed against

Rectification
Ability to amend orders to rectify errors within three months



Remand Option
Power to refer cases back to lower authority when necessary

Timeline Goal
Encouraged to decide appeals within one year from filing date



Prescribed Forms and Registers

GSTAT FORM-01	Interlocutory Application
GSTAT FORM-02	Order Sheet
GSTAT FORM-03	Application for inspection of records
GSTAT FORM-04	Memorandum of appearance
GSTAT FORM-05	Primary appeal form
GSTAT FORM-06	Summons
GSTAT CDR-01	Cause List
GSTAT CDR-02	Court Diary

The GSTAT (Procedure) Rules, 2025, introduce a specific set of forms and registers to ensure structured operations and standardized interactions. These tools are integral to the procedural framework, covering everything from appeal filing to record inspection and case tracking.

Significant Changes: Comparison with Prior Expectations

Formal Codification

The formal notification of the GSTAT (Procedure) Rules, 2025, transforms the GSTAT's operational framework from anticipation into codified reality, providing concrete procedural tools that were previously undefined.

This moves beyond the generic appeal forms prescribed under the CGST Rules (like APL-05/APL-07) to a comprehensive GSTAT-specific system.

Digital Emphasis

The explicit and detailed framework for hybrid hearings and electronic filing (Chapter XIV) appears to receive greater emphasis than in initial conceptualizations, likely influenced by the widespread adoption of virtual proceedings during the recent pandemic era.

This digital-first approach aims to enhance efficiency, reduce physical dependencies, and broaden access for litigants across the country.



Novel Aspects Introduced by the Rules



Formal E-filing Framework Framework

Chapter XIV institutionalizes digital interaction as a core component of the GSTAT's process, mandating electronic filing and processing while accommodating hybrid hearing modes.



Specific GSTAT Forms

The rules prescribe a unique set of forms (GSTAT FORM 01-08) and registers (GSTAT CDR 01-08) to streamline processes unique to the GSTAT, ensuring consistent information capture.



Detailed Procedural Codification

While fundamental principles existed in the CGST Act, these rules provide specific, binding procedures for day-to-day operations, minimizing ambiguity and ensuring standardized practices.

Alignment with Recent GST Changes



Pre-Deposit Rules

Finance Act, 2025 reduced GSTAT pre-deposit from 20% to 10% with ₹20 crore cap per tax type

2

Departmental Appeal Limits

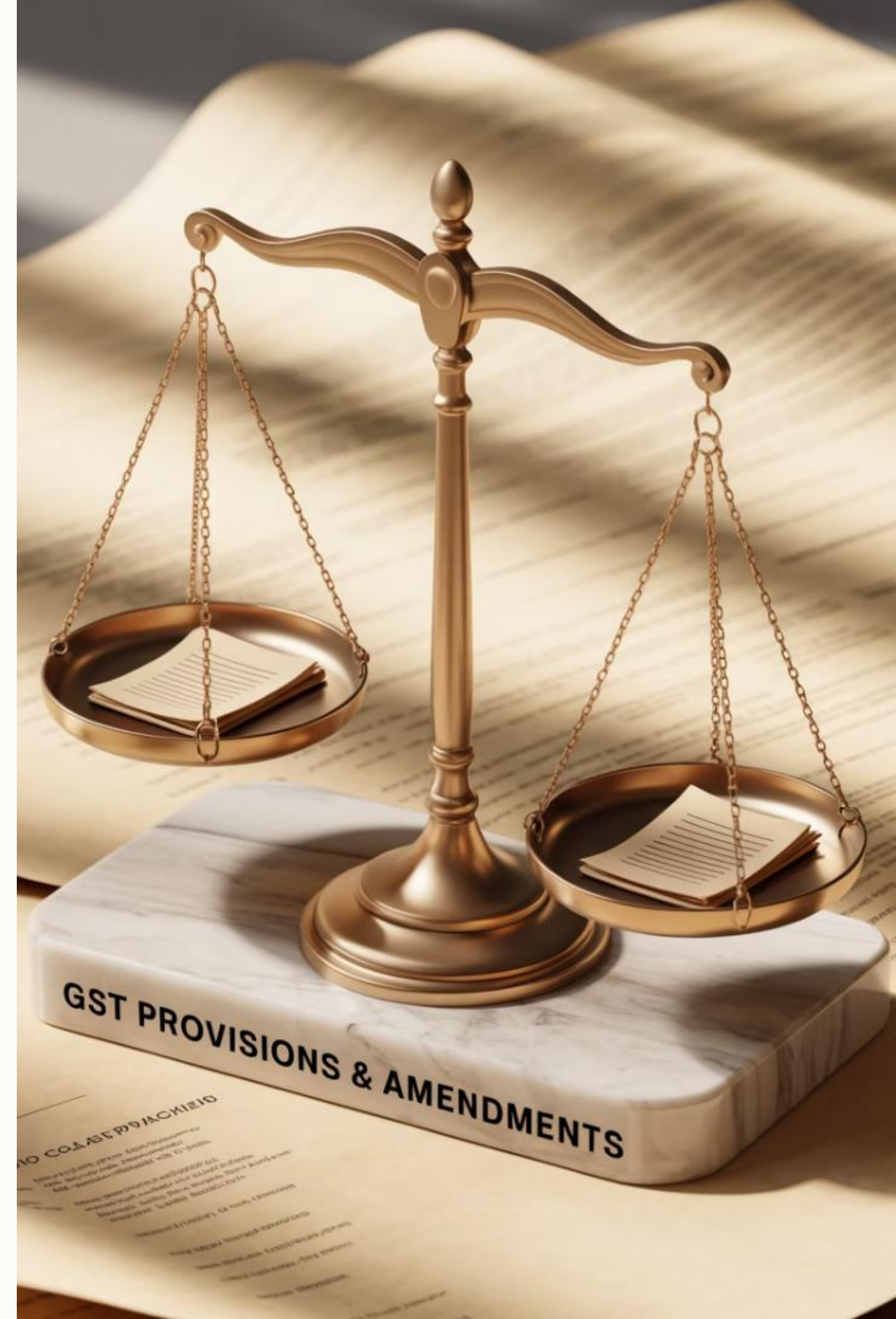
GST Council recommended ₹20 lakh threshold for department appeals to GSTAT



Anti-Profiteering Transition

Transfer of pending and future anti-profiteering cases to Principal Bench with April 1, 2025 sunset clause

The GSTAT (Procedure) Rules operate within the broader context of recent amendments affecting the GST appellate landscape. While the Procedure Rules define the operational mechanics ('how'), the substantive legal landscape ('what') is shaped by amendments to the CGST Act and GST Council decisions.





Impact on Taxpayers and Businesses: Positive Aspects

Impact on Taxpayers and Businesses: Challenges



Operational Delays

Despite the rules being notified, concerns remain about the timeline for GSTAT becoming fully operational across all proposed benches, given past delays in appointments and infrastructure setup.



Adaptation to New Systems

Businesses and their advisors will need to adapt to the new GSTAT-specific procedures, forms, and particularly the e-filing portal and hybrid hearing protocols.



Cost of Appeals

Filing an appeal involves costs, including statutory fees and the mandatory pre-deposit. Although the pre-deposit percentage has been reduced to 10%, it still represents a significant cash flow impact.



Composition Concerns

Some analysts have raised concerns that the eligibility criteria might lead to benches dominated by technical members, potentially resulting in a pro-revenue bias.

Impact on Tax Professionals

New Practice Avenue
Significant new avenue for litigation practice specifically focused on GST appeals at the second appellate level

Workload Increase
Potential increase as cases previously stalled are channeled towards GSTAT



Expertise Development
Need to rapidly develop expertise in GSTAT procedures, forms, and e-filing system

Advisory Role Expansion
Expanded role in guiding clients on strategic decisions and procedural requirements



Impact on Tax Administration

Litigation Strategy Adaptation

Tax departments will need to adapt their litigation strategies and internal processes to the new forum and its procedures.

Training Requirements

Departmental representatives and authorized officers will require training on the GSTAT's procedures to effectively present the revenue's case.

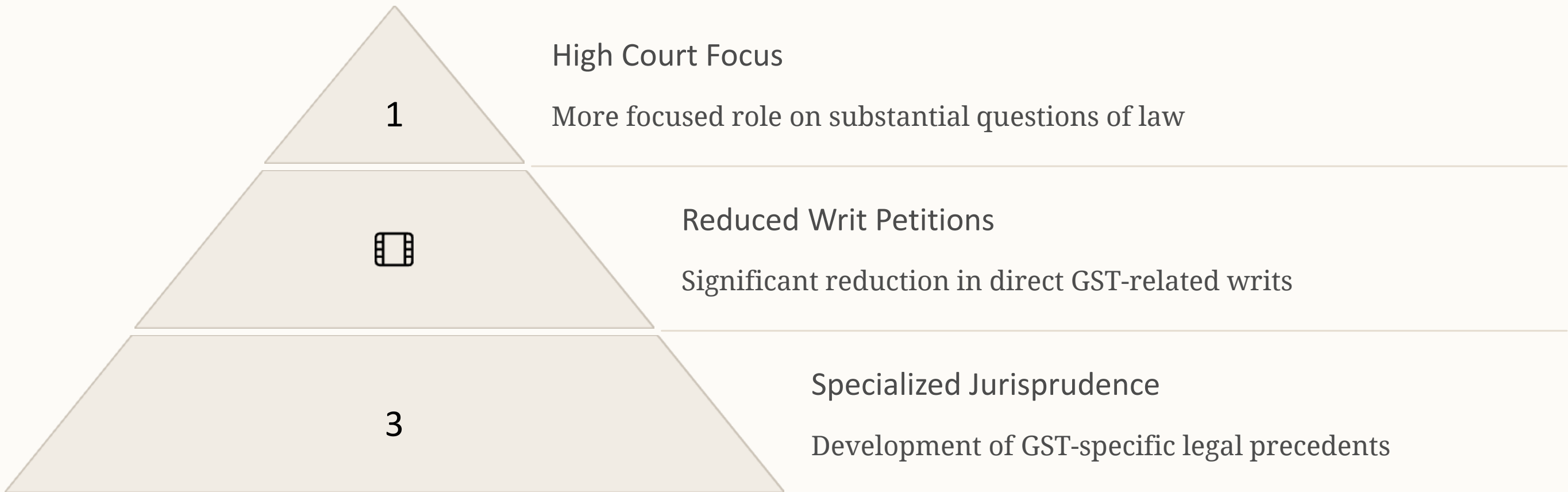
Monetary Limit Adherence

A key operational change will be adherence to the newly recommended monetary limits (₹20 lakh) for filing departmental appeals, requiring careful case assessment.

Streamlined Administration

Over time, clearer legal precedents from GSTAT could potentially streamline tax administration by guiding future assessments and audits.

Impact on the Judicial System



The most anticipated impact on the broader judicial system is a significant reduction in the volume of GST-related writ petitions filed directly before the High Courts. With GSTAT functioning as the designated second appellate forum and the final fact-finding body, High Courts can dedicate resources more effectively to other pressing legal matters.

Expert Views: Need and Urgency

There is a strong and unanimous consensus among experts on the critical necessity of a functional GSTAT. Its absence has created a significant bottleneck in the GST dispute resolution process, leading to a backlog of cases and an undue burden on High Courts through writ petitions.

The delay in GSTAT's operationalization has even drawn scrutiny from the Supreme Court, highlighting the urgent need for this appellate body to begin functioning. Tax experts, legal firms, and industry bodies have consistently emphasized how the absence of GSTAT has disrupted the intended multi-tiered appellate structure of the GST regime.

The notification of the procedural rules is seen as a crucial step toward addressing this long-standing gap in the dispute resolution mechanism.

Expert Views: Procedural Framework

Welcomed Development

The notification of formal procedure rules is generally welcomed as a step towards predictability and standardization in GST appeals. Experts view this as essential for the proper functioning of the tribunal system across the country.

The comprehensive nature of the rules, covering everything from filing to disposal, is seen as providing much-needed clarity to all stakeholders.

Comparative Analysis

Experts often draw comparisons with the procedures of established tribunals like the Customs, Excise, and Service Tax Appellate Tribunal (CESTAT) to evaluate potential best practices for GSTAT.

Particular attention is paid to language policies, documentation standards, adjournment controls, and evidence handling, with recommendations to adopt successful elements while improving upon limitations.

Expert Views: Digitalization



Essential Modernization

Modernization through robust e-filing systems and virtual/hybrid hearing capabilities is widely seen as essential for the GSTAT to function efficiently and provide accessible justice in the digital era.



Efficiency Gains

Experts anticipate significant efficiency improvements through digital processes, potentially reducing case disposal times.



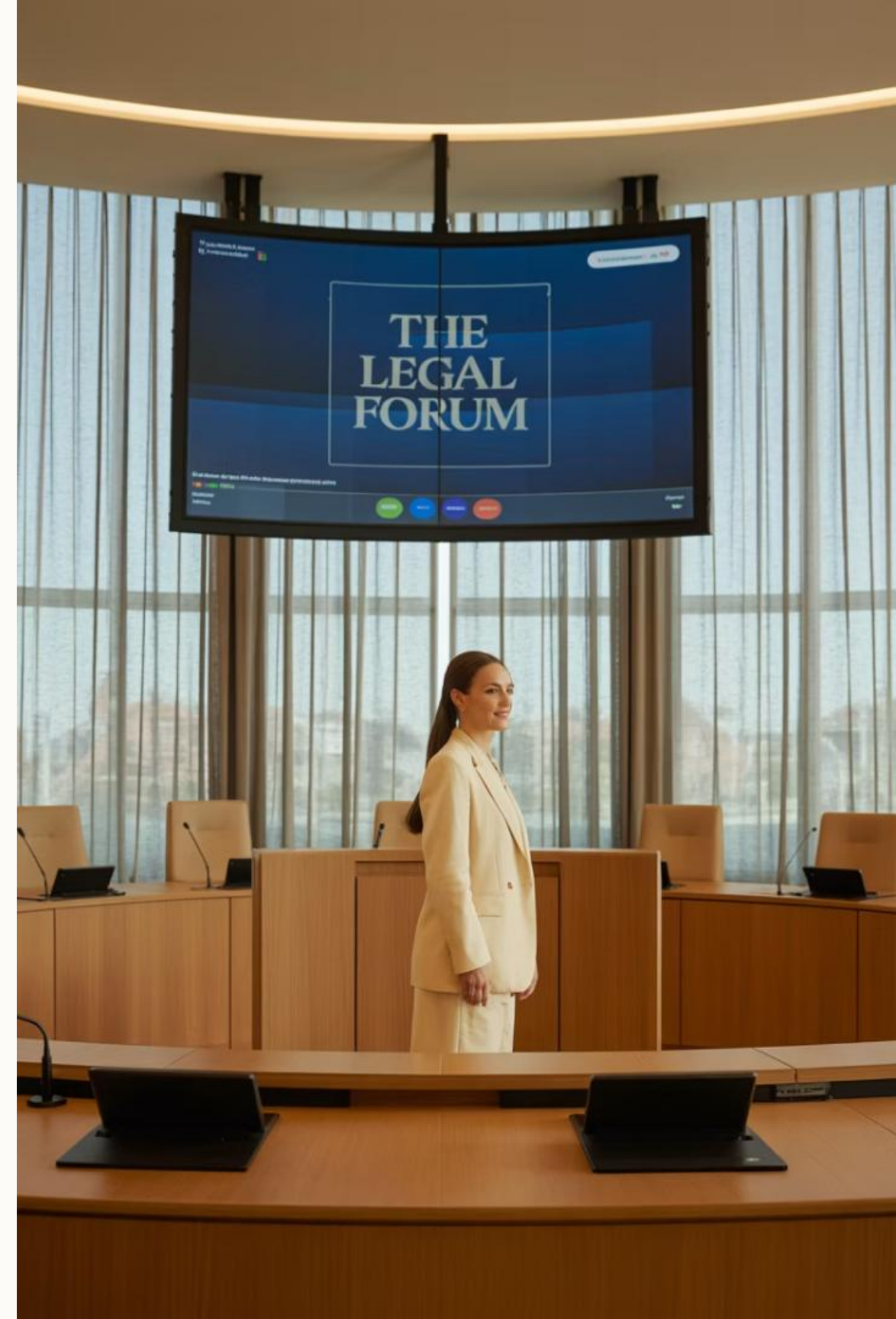
Alignment with Expectations

Chapter XIV of the rules, focusing on electronic filing and hybrid proceedings, aligns with expert expectations for a modern tribunal system that leverages technology.



Accessibility Benefits

The digital approach is expected to enhance accessibility for litigants across the country, reducing geographical barriers to justice.



Expert Views: Composition Concerns



Eligibility Criteria

Some critical analysis focuses on the composition of the benches, particularly the eligibility criteria for members, with concerns about potential exclusion of experienced practicing lawyers from being appointed as Judicial Members.



Potential Bias

Concerns have been voiced regarding the risk that a predominance of Technical Members could lead to a pro-revenue leaning, potentially undermining the judicial character of the tribunal.



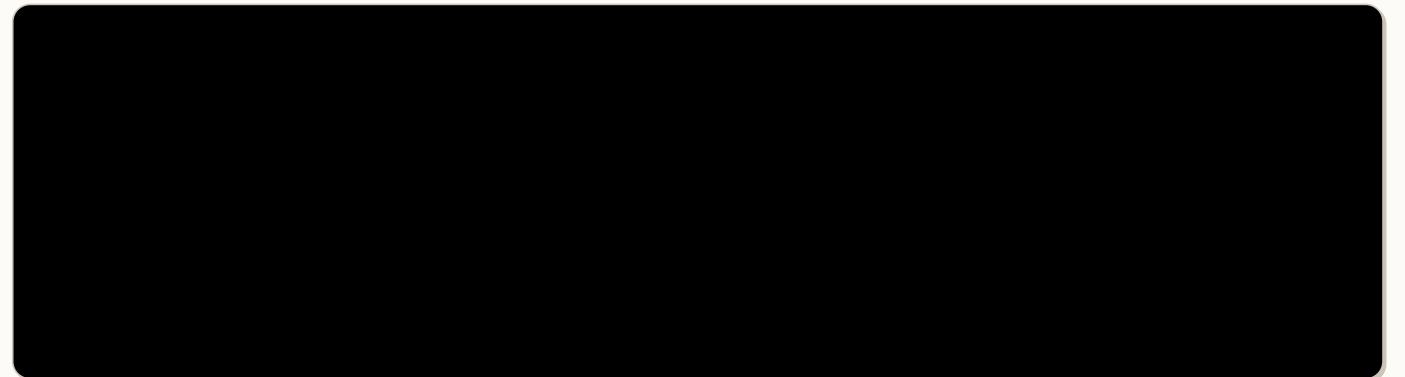
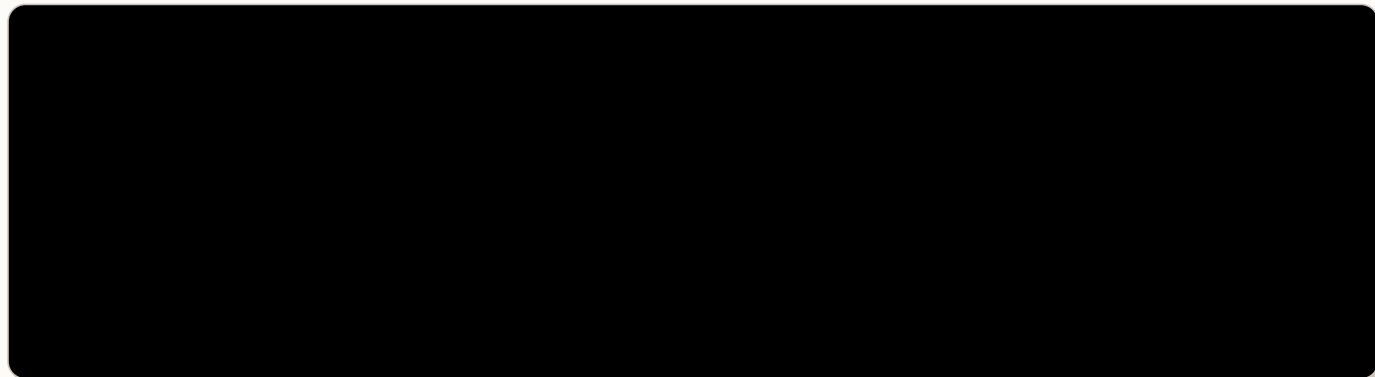
Comparison with CESTAT

Experts note that CESTAT eligibility allows for practicing advocates to become Judicial Members, while GSTAT appears more restrictive, potentially limiting the diversity of legal perspectives.





Expert Views: Operational Challenges



Comparative Analysis: GSTAT vs. CESTAT



Feature	GSTAT	CESTAT
Language	Likely English primary; Hybrid options	English primary; Hindi allowed sometimes
Documentation	Standardized GSTAT Forms; E-filing mandated	Standardized memo; Paper-based (legal size)
Adjournments	Rules may specify limits; Max 3 suggested	Max 3 per party (statutory limit)
Evidence Rules	Admissibility likely follows CGST Rule 112	Allowed with reasons/if needed for justice
Rectification	Within 3 months	Within 6 months

This comparative perspective underscores that while GSTAT aims for modern efficiency through digitalization and potentially stricter timelines, it builds upon established tribunal principles from successful predecessors like CESTAT.



Rule-by-Rule Digest: Rules 1-10

- Short title & commencement

Names the instrument "GST Appellate Tribunal (Procedure) Rules, 2025"; brings rules into force on publication date; extends to whole of India.
- Definitions

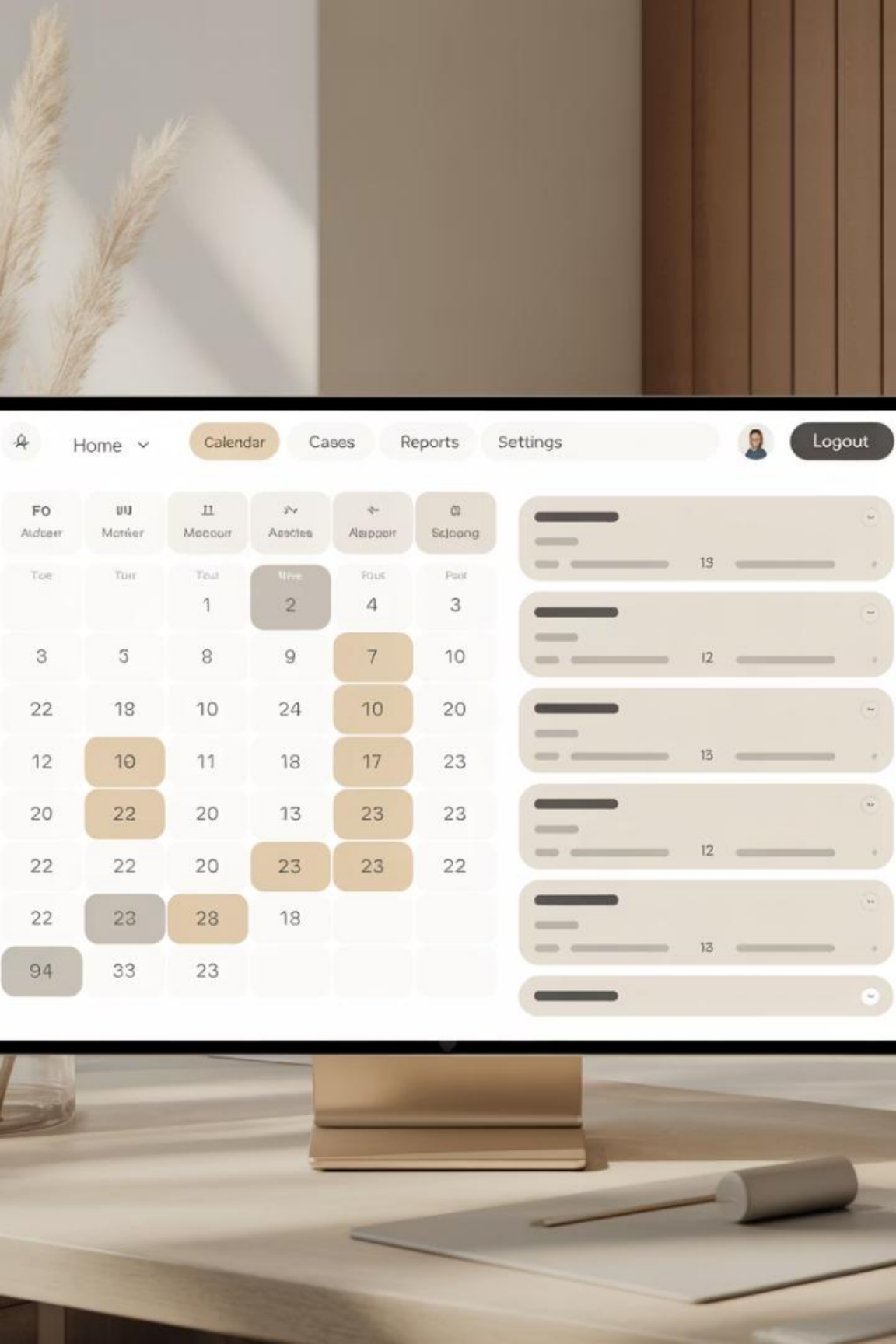
Collects key expressions ("Act", "Appellate Tribunal", "Registrar", "Form", "GSTAT Portal" etc.); ties undefined words back to relevant Acts.
- Computation of time

Excludes start day from period; extends deadline to next working day if last day is holiday; allows condonation of delay on sufficient cause.
- Official seal

Prescribes oval seal with Ashoka emblem; authorizes Registrar to affix it to official documents; treats misuse as misconduct.

Rule-by-Rule Digest: Rules 11-20

- Calendar (Rule 11)
Annual working calendar decided jointly by President & Members; published on GSTAT Portal before year start; changes only through corrigendum.
- Listing of cases (Rule 12)
Urgent matters filed before noon list the next working day; Registrar vets completeness before listing; daily cause list uploaded on portal.
- Power to exempt (Rule 13)
Bench can waive procedural rule compliance on sufficient cause; exemption order must record reasons; cannot waive substantive requirements.
- Filing of appeals (Rule 18)
Appeals filed online in prescribed Form through GSTAT Portal; one appeal per impugned order; requires essential particulars.





Rule-by-Rule Digest: Rules 21-30

1

Documents with appeal (Rule 21)

Certified/attested copy of impugned order plus relied-upon docs; fees paid online; portal issues acknowledgement; Registrar may return defective sets.

2

Translation of documents (Rule 23)

Non-English docs to be filed with agreed or certified English translation; case won't be listed until translation requirement met.

3

Scrutiny & return (Rule 24)

Defective filings returned; seven days to cure (extendable to 30); persistent defects may lead to rejection.

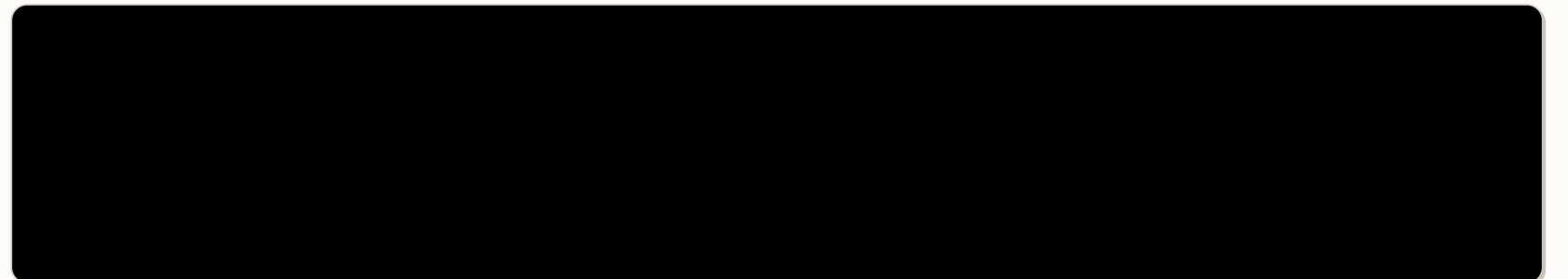
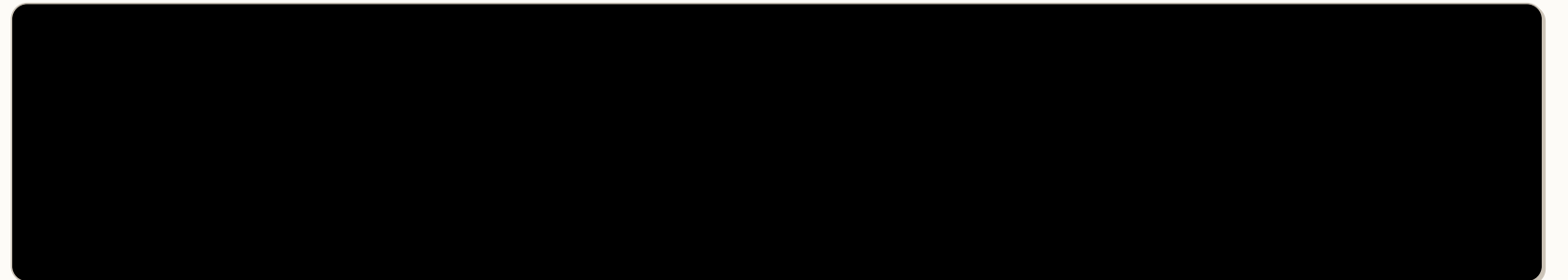
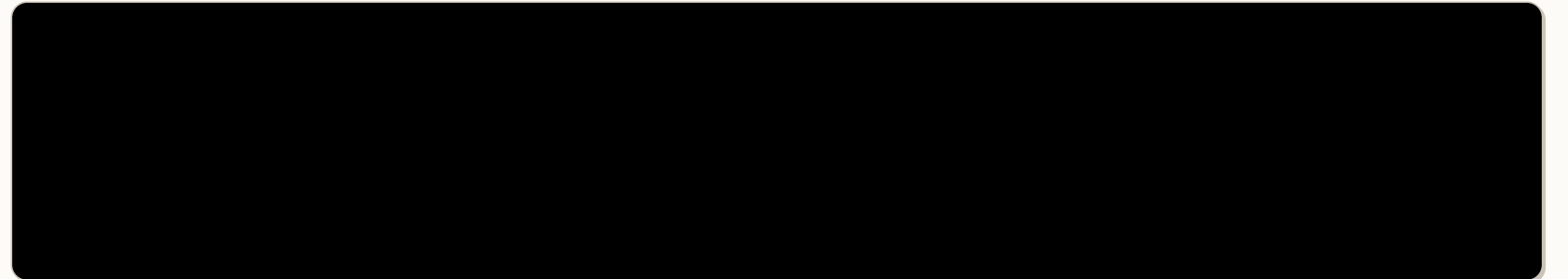
4

Interlocutory applications (Rule 29)

Stay, condonation, early hearing etc. must use GSTAT Form-01 plus affidavit; fee as per Schedule.



Rule-by-Rule Digest: Rules 31-40



Rule-by-Rule Digest: Rules 41-52

Evidence Rules (Rules 45-49)

Additional evidence allowed only when necessary or when lower forum denied opportunity; Bench may adjourn at any stage on terms (costs, conditions); hearings open to public unless Bench orders in-camera.

Order Rules (Rules 50-52)

Difference of opinion → President refers to Larger Bench; every order signed & dated with specific rules for pronouncements; Tribunal may release selected orders for law reports/press.

Rule-by-Rule Digest: Rules 53-70



Rules 53-58 cover record of proceedings, including court diary & order-sheet formats (GSTAT Form-02), requirements for parties to provide lists of authorities/statutes before hearings, and procedures for calling cases and maintaining decorum.

Rules 59-66 address registers and records, establishing three key electronic registers (provisional appeals, regular appeals, IAs) and organizing records into main, misc, process & execution files with specific retention periods.

Rules 67-70 govern inspection of records, allowing parties/authorized representatives to inspect records using GSTAT Form-03 with a ₹5,000 fee and specific timing requirements.

Rule-by-Rule Digest: Rules 71-97

Appearance (Rules 72-77)

Memorandum of appearance (Form-04) required; AR must produce vakalatnama/authorisation with defects curable within seven days; code of conduct & dress requirements specified.

Affidavits (Rules 78-83)

Requirements for title, contents, attestation (advocate/notary), and special certificate for illiterate/visually challenged persons (Form-05).

Documents (Rules 84-87)

CPC Orders XIII/XVI apply; Form-06 summons; marking exhibits A/B/C series; procedures for document deposit and return.

Witnesses (Rules 88-97)

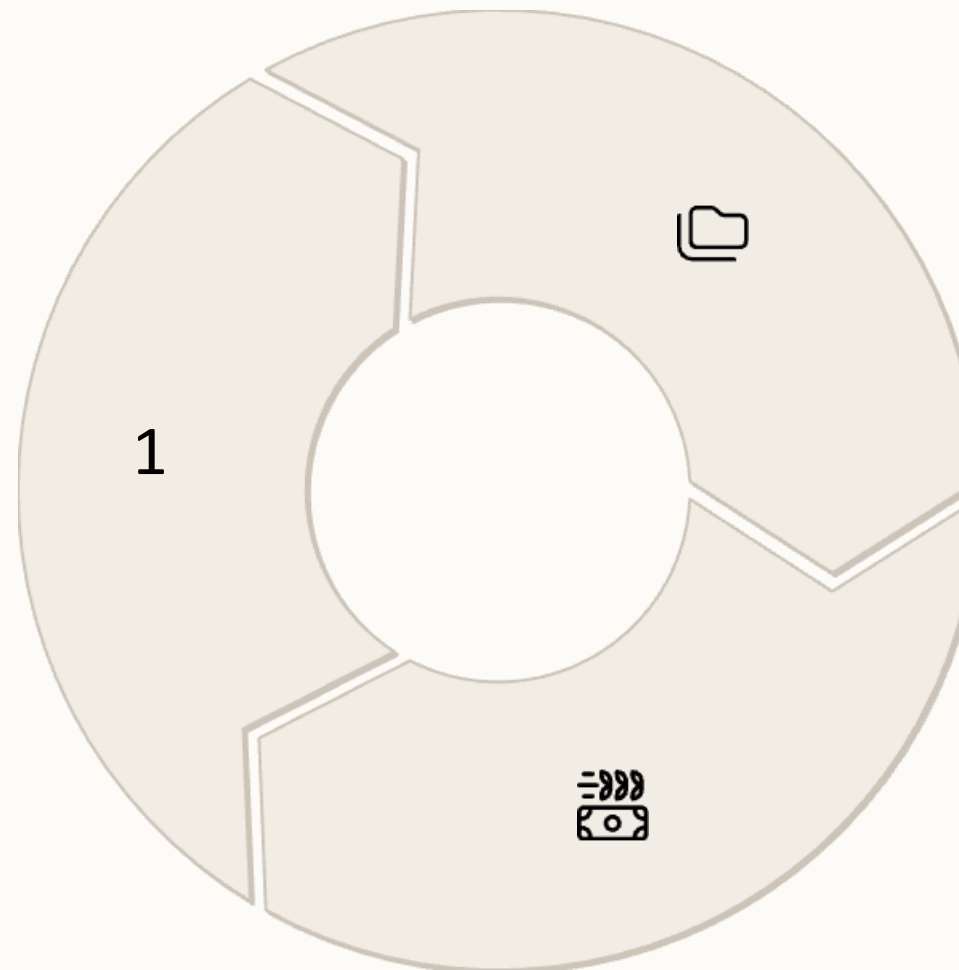
CPC Orders XVI & XXVI govern witness summons & commissions; oath forms specified; deposition recorded in Form-07; discharge certificate in Form-08; witness allowance procedures.



Rule-by-Rule Digest: Rules 98-124

Disposal & Orders (Rules 98-111) 111)

Appeals may be summarily dismissed with reasons; orders within 30 days of final hearing; recusal grounds & confidentiality provisions



Post-disposal Records (Rules 112-118)

Uniform A4 layout; signatures by seniority; indexing before record-room consignment; monthly/annual bound volumes

Costs & Misc. (Rules 119-124)

Tribunal may award costs; dress code prescribed; President may issue directions for procedural gaps

GSTAT SYSTEM



COMPLIANCE FRAMEWORK
SECURITY MEASURES

Summary of Key Findings



Comprehensive Framework

The GSTAT (Procedure) Rules, 2025, establish a detailed procedural framework across fifteen chapters and 124 rules, supported by specific forms and registers.



Digital Innovation

The rules formally institute electronic filing and hybrid hearing mechanisms, marking a significant modernization of the tribunal process.



Structured Operations

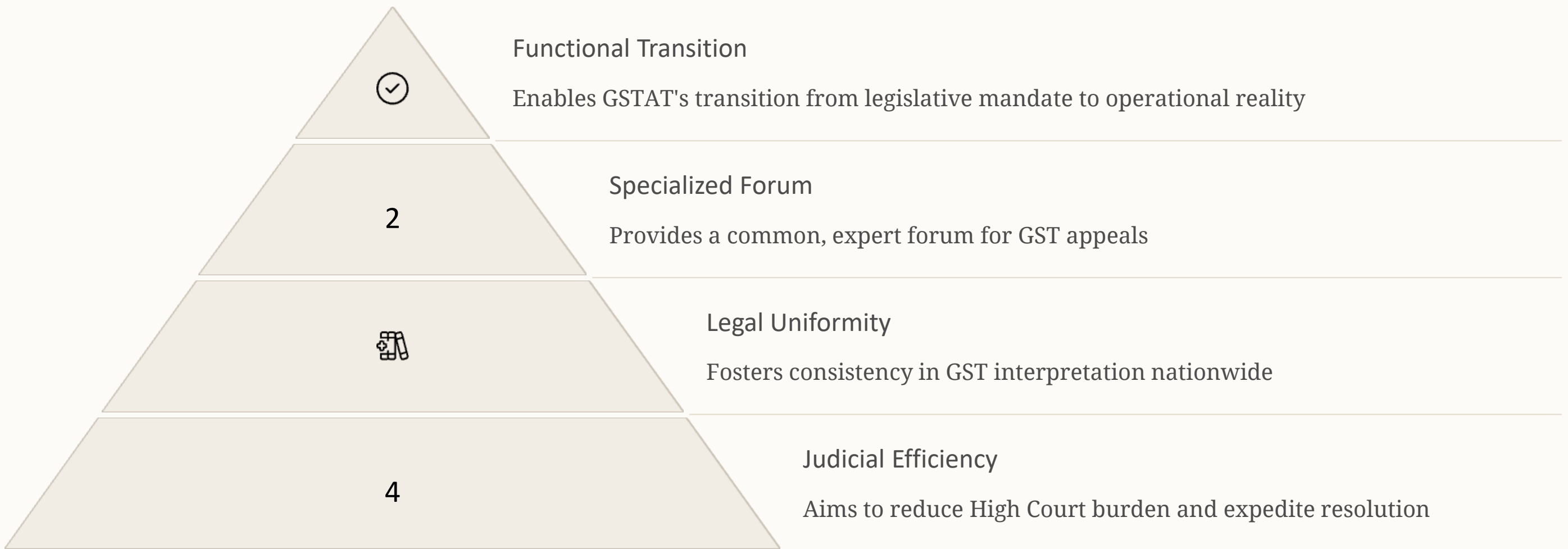
Defined procedures for appeal institution, hearings, evidence, and order pronouncement ensure consistency across all benches.



Nationwide System

The rules operationalize the GSTAT's structure comprising a Principal Bench in New Delhi and numerous State Benches across the country.

Overall Significance



These procedural rules are the linchpin for the GSTAT's transition from a legislatively mandated entity to a functional appellate body. They provide the necessary operational guidelines for the Tribunal to begin adjudicating the substantial backlog of GST disputes, fulfilling the intended multi-tiered appellate structure of the GST regime.

Concluding Remarks

Milestone Achievement

The notification of the GSTAT (Procedure) Rules, 2025, represents a significant milestone achieved after years of anticipation, moving the GST dispute resolution system closer to its intended design.

However, the journey towards a fully effective nationwide GST appellate system continues, with persistent challenges that must be addressed.

Critical Success Factors

Overcoming challenges related to timely appointments, infrastructure development, and ensuring consistent application of these rules across all benches will be crucial for the Tribunal's success.

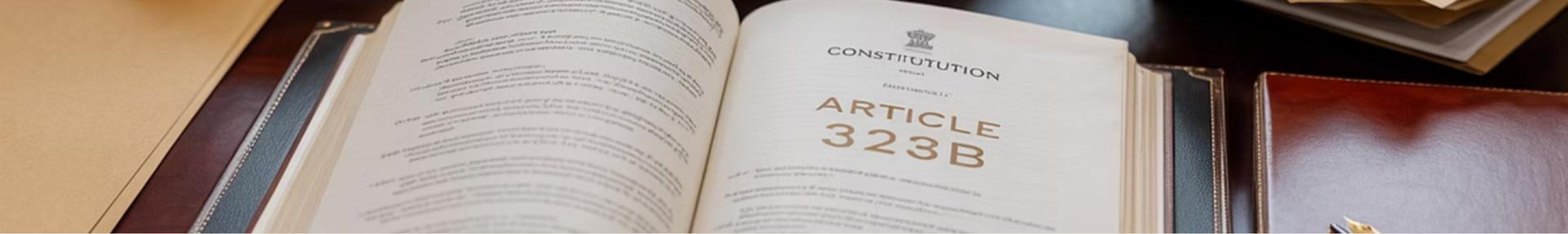
The practical implementation and interpretation of these procedures by the GSTAT benches will shape the development of GST jurisprudence in India for years to come, making their effective application indispensable for achieving the goals of a mature, predictable, and efficient GST regime.

Challenges and Way Forward in GST Tribunal

After nearly 8 years since GST implementation, the GST Appellate Tribunal (GSTAT) will soon become reality. This presentation explores key aspects of GSTAT's establishment, structure, and procedural framework.

A by Abhishek Raja





Constitutional Foundation

42nd Amendment (1976)

Inserted Articles 323A and 323B in the Constitution of India.

1

2

Article 323B(1)

Empowers legislature to establish tribunals for specific matters.

Article 323B(2)

3

Lays foundation for tax tribunals, covering levy, assessment, and collection.

4

Article 323B(3)

Provides for tribunal hierarchy, jurisdiction, and procedures.



Establishment of GSTAT

CGST Act Provision

Section 109(1) empowers government to establish GST Appellate Tribunal on Council's recommendations.

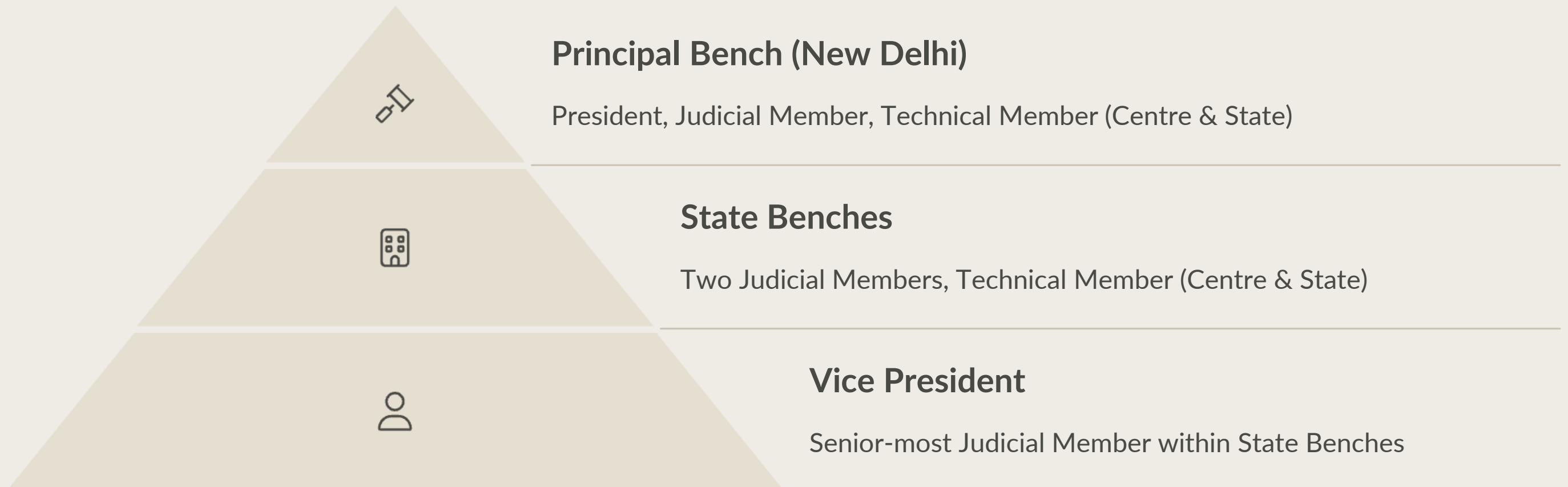
RGST Act Alignment

Section 109(1) of RGST Act recognizes GSTAT for appeals against Appellate Authority orders.

Recent Notification

Central Government issued notification S.O. 3048(E) dated 31-7-2024, amended by S.O. 5063(E) dated 26-11-2024.

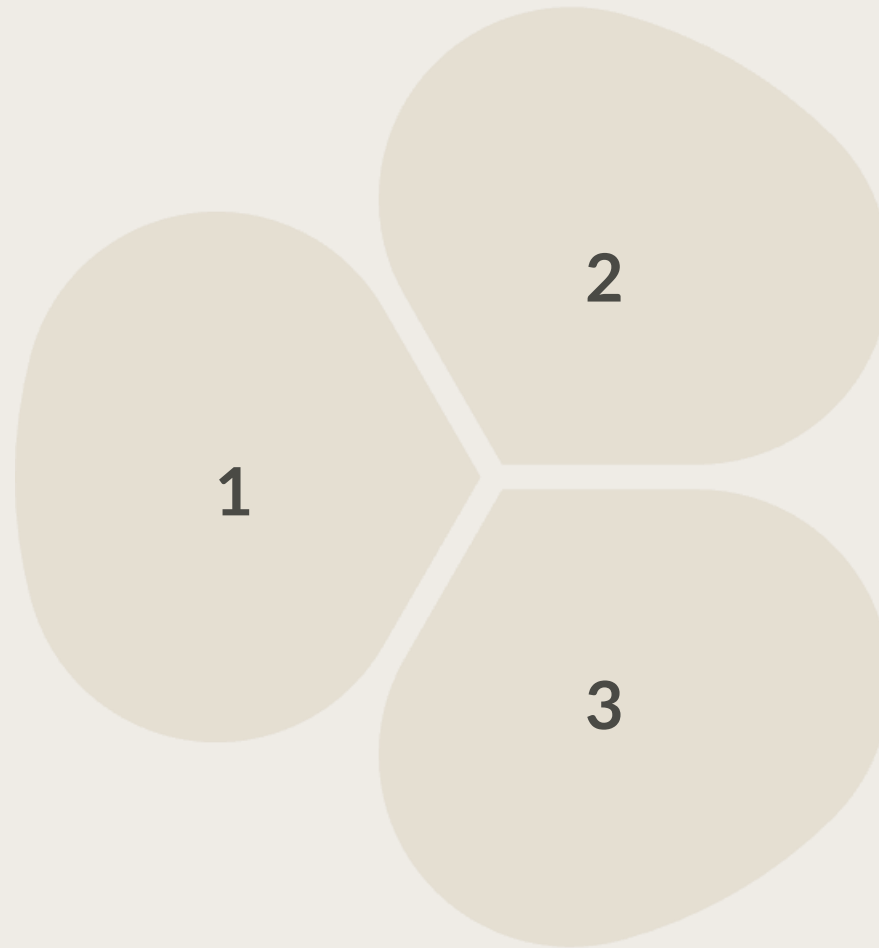
Structure of GSTAT



Jurisdiction Distribution

Principal Bench

- Place of supply issues
- Anti-profiteering matters
- Other notified cases



State Benches

- Appeals against Appellate Authority orders
- Appeals against Revisional Authority orders

President's Powers

- Distribute business among Benches
- Transfer cases between Benches

Bench Composition for Appeals



Single Member Bench

Cases involving tax, ITC, or penalties not exceeding ₹50 lakh.

No question of law involved.



Two Member Bench

One Judicial Member and one Technical Member.

All other cases not covered under single member jurisdiction.



Third Member Reference

When two members differ in opinion.

Decision by majority including original members.

Difference of Opinion Resolution



Identification of Differences

Members state points of difference



Referral Process

President refers to another Member



Final Decision

Majority opinion prevails



Procedural Framework



Not Bound by CPC

GSTAT not strictly bound by Code of Civil Procedure, 1908.



Natural Justice

Guided by principles of natural justice.



Self-Regulation

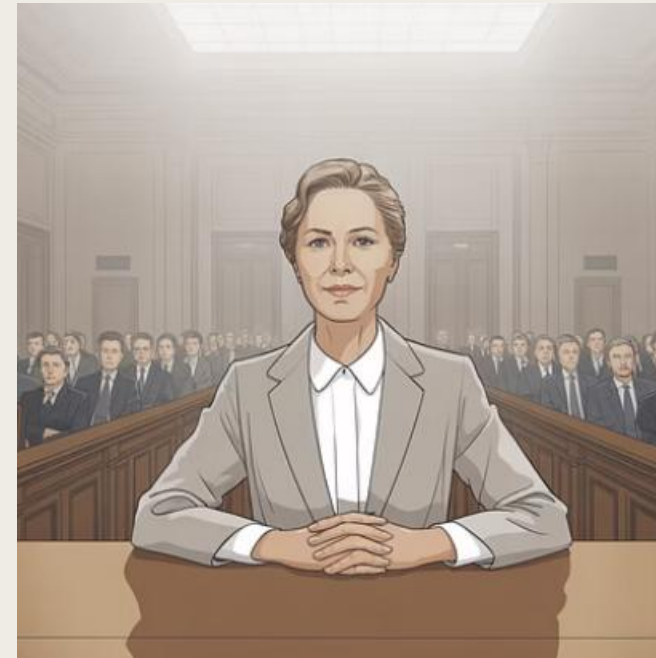
Power to regulate its own procedure.



Expeditious Disposal

Designed for faster adjudication than traditional courts.

Civil Court Powers



GSTAT has powers of a civil court for summoning witnesses, requiring document discovery, receiving affidavit evidence, requisitioning public records, and issuing commissions.

Execution of Tribunal Orders



Appeal Filing Restrictions

Appellate Authority (Section 107)

"Any person aggrieved" by adjudicating authority's order can file appeal.

Wider scope allows even indirectly affected parties to appeal.

Example: Owner can appeal order against driver.

Tribunal (Section 112)

Only "person aggrieved by order passed against him" can appeal.

Narrower scope restricts appeals to direct parties.

Example: If driver named in order, owner cannot directly appeal.

Key Takeaways



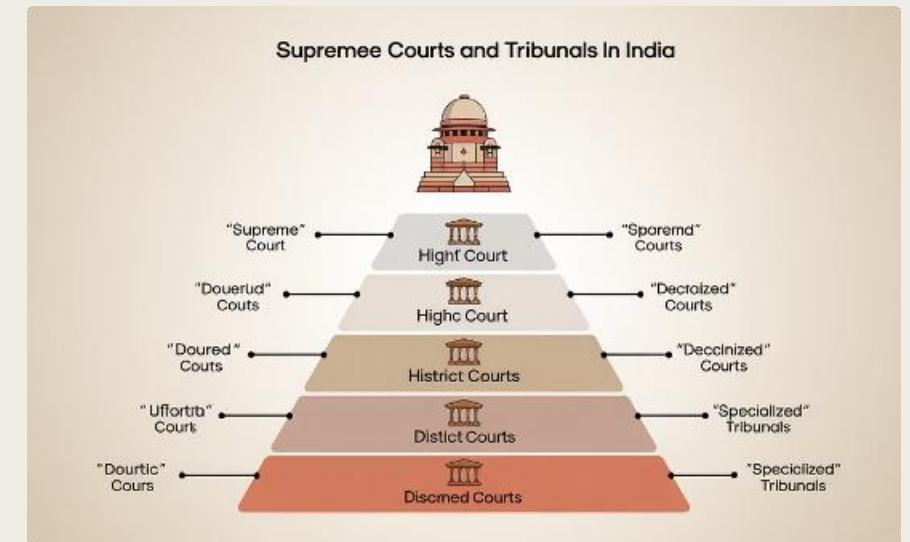
Faster Resolution

GSTAT provides platform for faster adjudication compared to traditional courts.



Subject Expertise

Technical members bring specialized knowledge to tax disputes.



Constitutional Backing

Established under Article 323B with defined powers and jurisdiction.

Closing Remarks

Question???

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Thanking You

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GSTpanacea.com Consultancy Pvt. Ltd.

- Plot No. H-52, Block-H, Main Market, Shakarpur, New Delhi – 110092
- Phone No./WhatsApp 9810638155, 7503031378
- Landline: 011-40041636, 011-43027847
- support@abhishekrajaram.com
- www.GSTpanacea.com

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