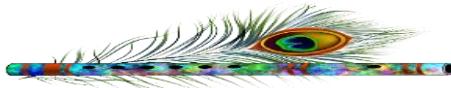




**HAPPY GST**

GST की राह में, आपका दोस्त



**CA Rajender Arora**

Vice President, Sales Tax Bar Association

+91-9891112120



# **Appeal before GST Tribunal**

**by**

**CA Rajender ARORA for**

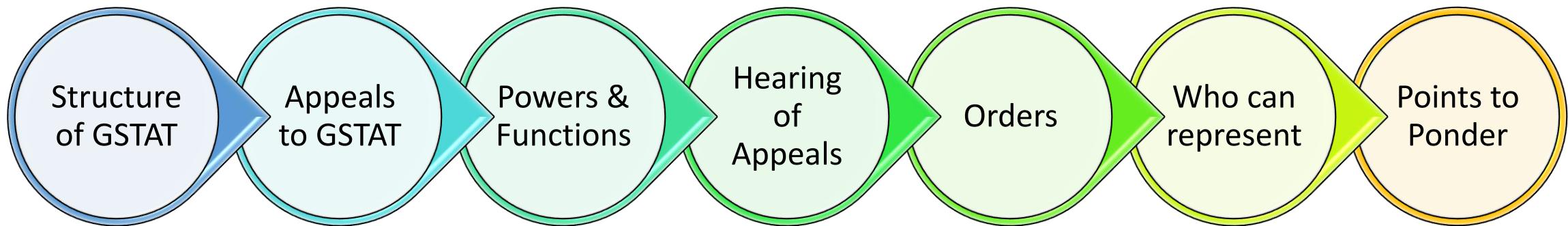
**AIFTP-EZ, All Odisha Tax Advocates**

**Association**

**and GSTRF, Delhi**

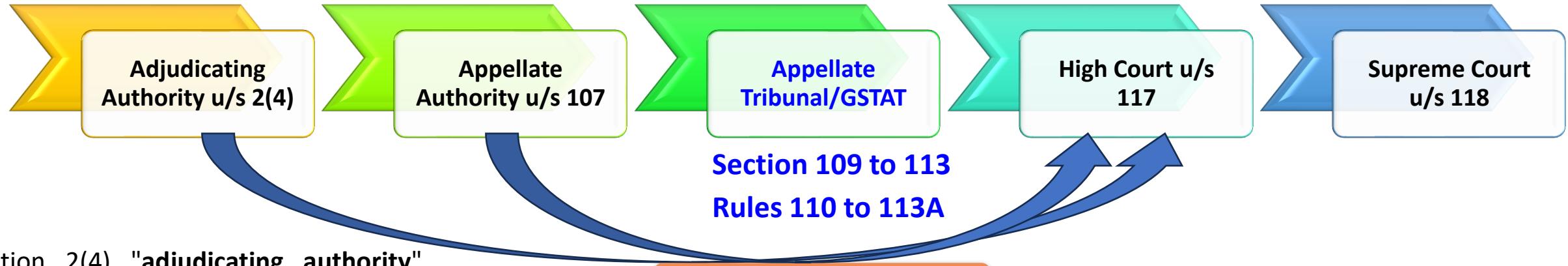


# Flow





# Process



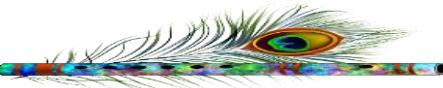
Section 2(4) "adjudicating authority" means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the CBIC, the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, yet to notify [the National Appellate Authority for Advance Ruling,] the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171 (Anti-profiteering);

## Exceptional Cases

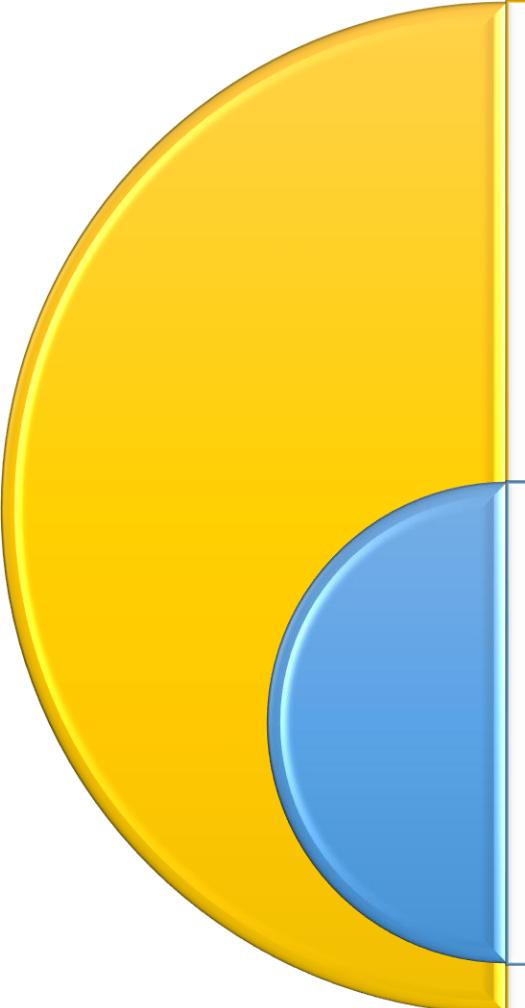
Principal of Natural Justice not followed

Threats to Fundamental Rights

Alternate remedy exhausted



# Composition of GSTAT



Principal Bench  
at Delhi



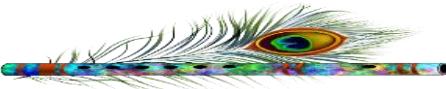
- President (Head)
- 1 Judicial Member
- 1 Technical Member Centre
- 1 Technical Member State



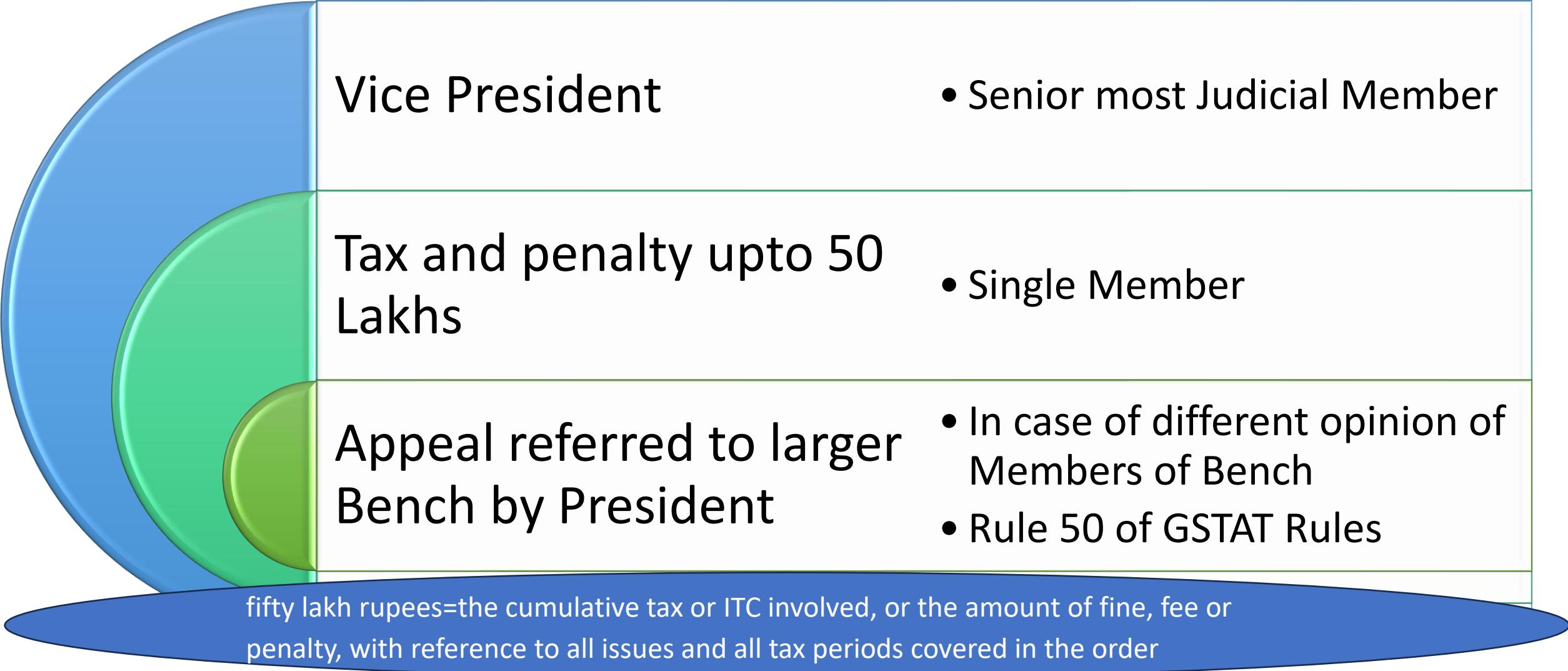
Regional/State  
Benches



- 2 Judicial Member
- 1 Technical Member Centre
- 1 Technical Member State



# Responsibilities



Vice President

- Senior most Judicial Member

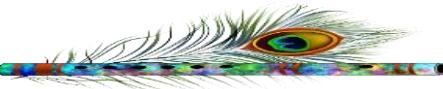
Tax and penalty upto 50 Lakhs

- Single Member

Appeal referred to larger Bench by President

- In case of different opinion of Members of Bench
- Rule 50 of GSTAT Rules

fifty lakh rupees=the cumulative tax or ITC involved, or the amount of fine, fee or penalty, with reference to all issues and all tax periods covered in the order



# Jurisdiction of GSTAT

Principal Bench  
at Delhi



- Jurisdiction wise
- Place of Supply
- Anti Profiteering

Regional/State  
Benches



- Jurisdiction wise



## Applicable Sections

Tribunal

- Principal Bench & Multiple Benches
- Governed by same rules

High Court

- Multiple High Courts
- Each Court has own rules



# Appeals to be heard by Principal Bench of GSTAT

Pending before two or more State Benches where the President is satisfied that an identical question of law is involved;

Where one or more issues involved therein covered u/s under section 14 or section 14A of the IGST Act, 2017; and

14 Special provision for payment of tax by a supplier of OIDAR

14A Special provision for specified actionable claims supplied by a person located outside taxable territory

Where one or more issues involved therein is covered under section 20 of the CGST Act, 2017.

Manner of distribution of credit by ISD



## Hearing of Cases by Benches

The President of GSTAT in his address had also stated that 90% of the would be handled by the single member bench as more than 90% orders of Appellate Authorities or FORM GST APL04 demand are less than 50 Lakhs subject to condition that issue shall not contain question of law.

Each bench can carry 4 court proceedings at a point of time.



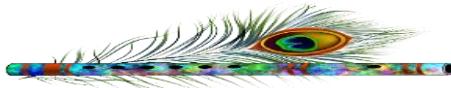
## Jurisdiction of GSTAT

BENCH	LOCATION	JURISDICTION	APPEAL TO
Principal Bench	New Delhi [S.109(3)]	Place of Supply disputes	Supreme Court
State Bench	Various States [S.109(4)]	All other disputes	High Court



## Jurisdiction of GSTAT

S.No.	State Name	No. of Bench	Location	Sitting/Circuit
1	Andhra Pradesh	1	Vijayawada	Vishakhapatnam
2	Bihar	1	Patna	
3	Chhattisgarh	1	Raipur	
4	Delhi	1	Delhi	
5 & 6	Gujarat; and Dadra and Nagar Haveli and Daman and Diu	2	Ahmedabad	
			Surat	Rajkot
7	Haryana	1	Gurugram	Hissar
8	Himachal Pradesh	1	Shimla	
9 & 10	Jammu and Kashmir; and Ladakh	1	Jammu	Srinagar
11	Jharkhand	1	Ranchi	
12	Karnataka	1	Bengaluru	
13 & 14	Kerala and Lakshadweep	1	Ernakulam	Thiruvananthapuram



## Jurisdiction of GSTAT

S.No.	State Name	No. of Bench	Location	Sitting/Circuit
15	Madhya Pradesh	1	Bhopal	
16 & 17	Maharashtra and Goa	3	Mumbai	Panaji (Circuit)
			Pune	Thane
			Nagpur	Chhatrapati Sambhajinagar
18	Odisha	1	Cuttack	
19 & 20	Punjab and Chandigarh	1	Chandigarh	Jalandhar
21	Rajasthan	2	Jaipur	
			Jodhpur	
22 & 23	Tamil Nadu and Puducherry	2	Chennai	Puducherry (Circuit)
			Madurai	Coimbatore
24		1	Hyderabad	

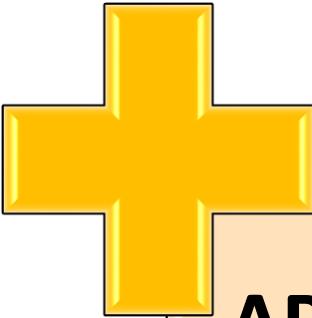


## Jurisdiction of GSTAT

<i>S.No.</i>	<i>State Name</i>	<i>No. of Bench</i>	<i>Location</i>	<i>Sitting/Circuit</i>
25	Uttar Pradesh	3	Lucknow	
			Prayagraj	Varanasi
			Ghaziabad	Agra
26	Uttarakhand	1	Dehradun	
27 to 29	West Bengal, Sikkim and Andaman and Nicobar Islands	1	Kolkata	
30 to 36	Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura	1	Guwahati	Aizawl (Circuit)
				All districts in the state of Nagaland
				All districts in the state of Tripura



# Filing of Appeals to GSTAT



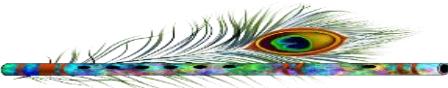
**APPEALS  
AGAINST ORDERS  
COMMUNICATED  
BEFORE 1-4-2026**

- 30-6-2026



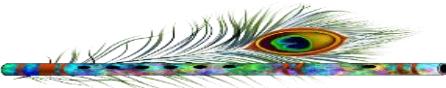
**APPEALS  
AGAINST ORDERS  
COMMUNICATED  
AFTER 1-4-2026**

- WITHIN THREE  
MONTH FROM SUCH  
COMMUNICATION



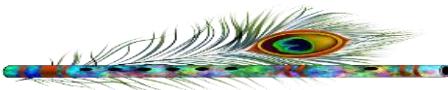
## Judgements Applicability

Hight Court  
Judgement of One  
State, be applicable  
to Tribunal of  
Another State ?



## Judgements Applicability

Judgement of One  
Bench applicable  
to Another Bench ?



## Time-Limit to file Appeals to GSTAT

	Taxpayer	Department	Cross-Objection
Time	3 Months	6 Months	45 Days
Condonation		3 Months	45 Days

**The day order is received shall be excluded  
If on expiring day Tribunal is closed, then such day shall also be excluded**



## Who can file Appeal to GSTAT

**Section 112(1)** Any person aggrieved by an order passed against him under section 107 (AA) or section 108 (RA) of this Act or the SGST Act or the UTGST Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal [*; or the date, as may be notified by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal under this Act, whichever is later*]

**GSTAT may refuse to admit appeal if tax/penalty does not exceed fifty thousand rupees**



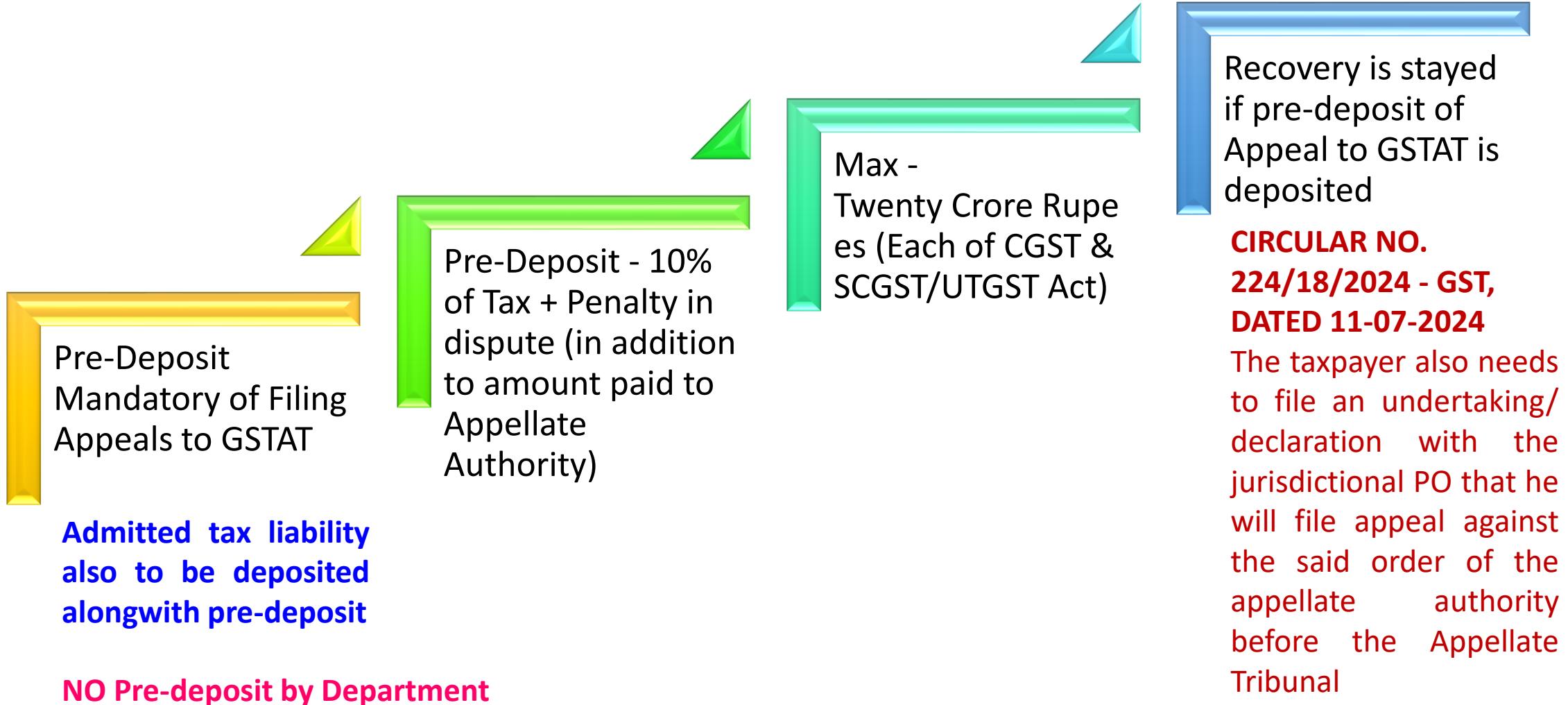
# Monetary Limits for filing Appeals by Officers before GSTAT/HC/SC

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

CIRCULAR NO. 207/1/2024-GST, DATED 26-6-2024



# Pre-deposit for GSTAT





# Relief in Pre-deposit for GSTAT

## Inherent powers

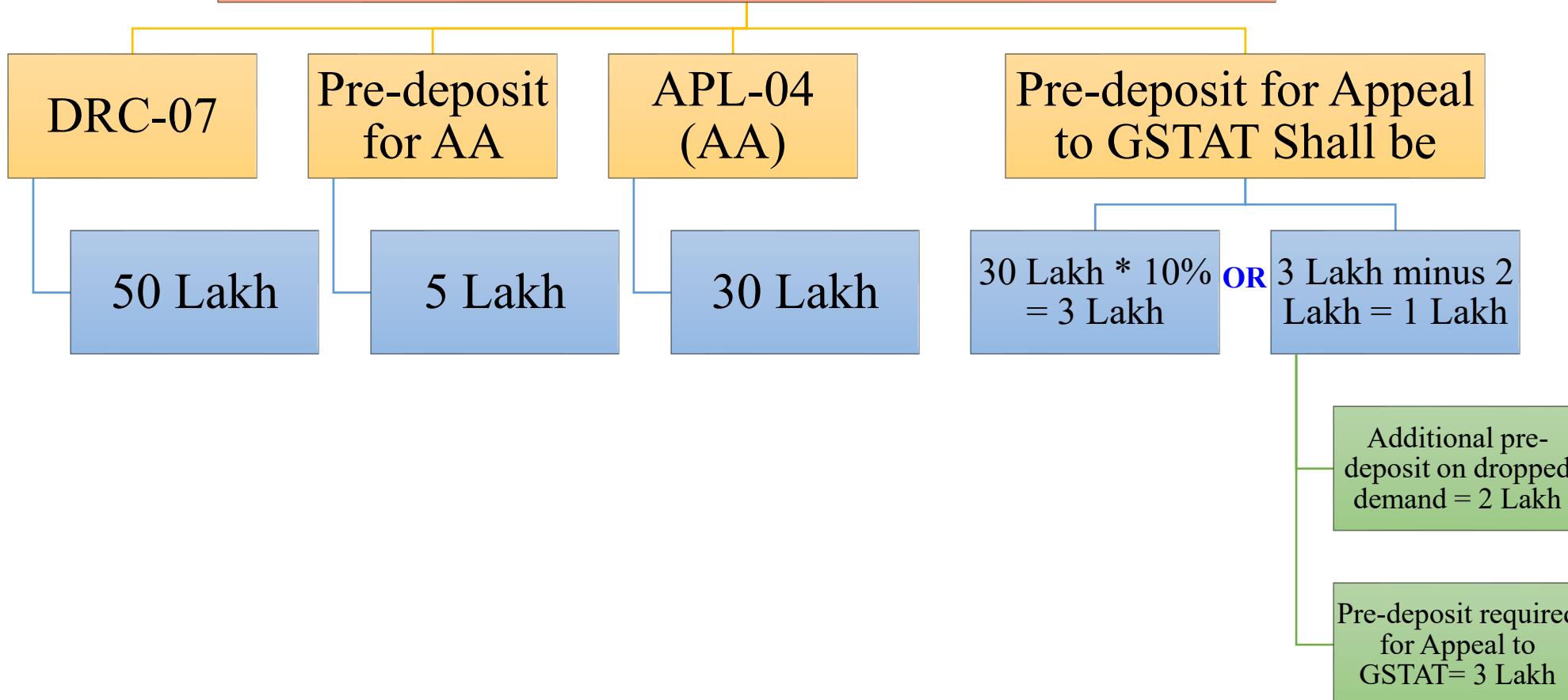
**Rule 10.** Nothing in these rules shall be deemed to limit or otherwise affect the inherent powers of the Appellate Tribunal to make such orders or give such directions as may be necessary for meeting the ends of justice or to prevent abuse of the process of the Appellate Tribunal.

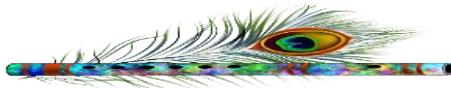
## Power to exempt

**Rule 13.** 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.

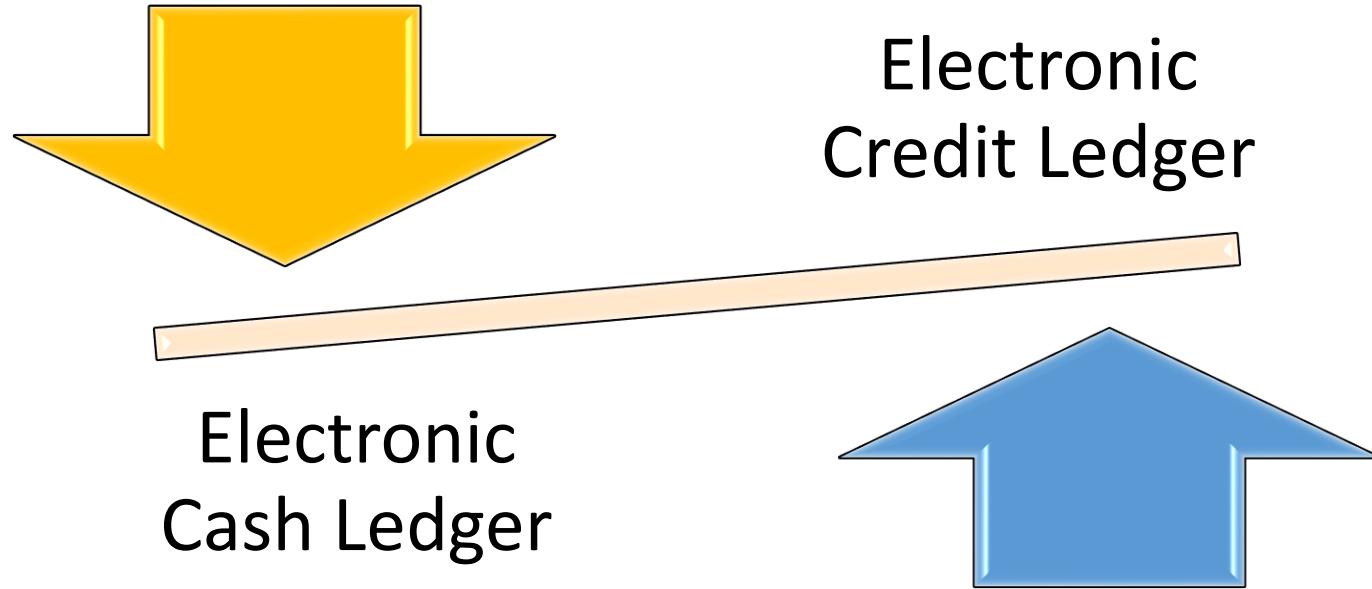


## Calculation of Pre-deposit for GSTAT





## Pre-deposit to be paid by



**CIRCULAR NO. 172/04/2022-GST,  
DATED 6-7-2022**

Any payment towards output tax, whether self-assessed in the return or payable as a consequence of any proceeding instituted under the provisions of GST Laws, can be made by utilization of the amount available in the electronic credit ledger of a registered person.

**GST : Instant SLP was to be dismissed as High Court rightly held, relying on CBIC Circular dated 06.07.2022, that pre-deposit u/s 107(6)(b) of the CGST Act can be validly made through the Electronic Credit Ledger**

**[2025] 174 taxmann.com 878 (SC)**

**SUPREME COURT OF INDIA - Union of India v. Yasho Industries Ltd.**



## Forms of GSTAT

Form No.	Purpose
FORM GST APL-05	<i>Appeal to the GSTAT under sub-section (1) of section 112</i>
FORM GST APL-07	<i>Application to the Appellate Tribunal under sub section (3) of Section 112</i>
Part A of FORM GST APL-02A	<i>Electronically and provisional acknowledgement</i>
Part B of FORM GST APL-02A	<i>Final acknowledgement, indicating appeal number</i>
Form GST APL-04 A	<i>Summary of the order and demand after issue of order by the GSTAT</i>
FORM GST APL-06	<i>Memorandum of cross-objections</i>
FORM GST APL-05/07 W	<i>Application filed before the Appellate Tribunal</i>



## Applicable Fees for GSTAT

Nature of application/petition	Fees
Application for Inspection of Records	Rs. 5000
Interlocutory Applications	Rs. 5000
Application under any other provisions specifically not mentioned herein above	Rs. 5000
Fee for obtaining certified true copy of final order passed to parties other than the concerned parties under Rule	Rs. 5 per page

Based on Tax, Interest, Fine, Fee or Penalty

- Rs. 1,000 per Lakh
- Minimum: Rs. 5000
- Maximum Rs. 25000

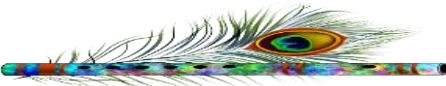
NO involving Tax, Interest, Fine, Fee or Penalty

Cancellation, Revocation, Amendment, Refund Rejection

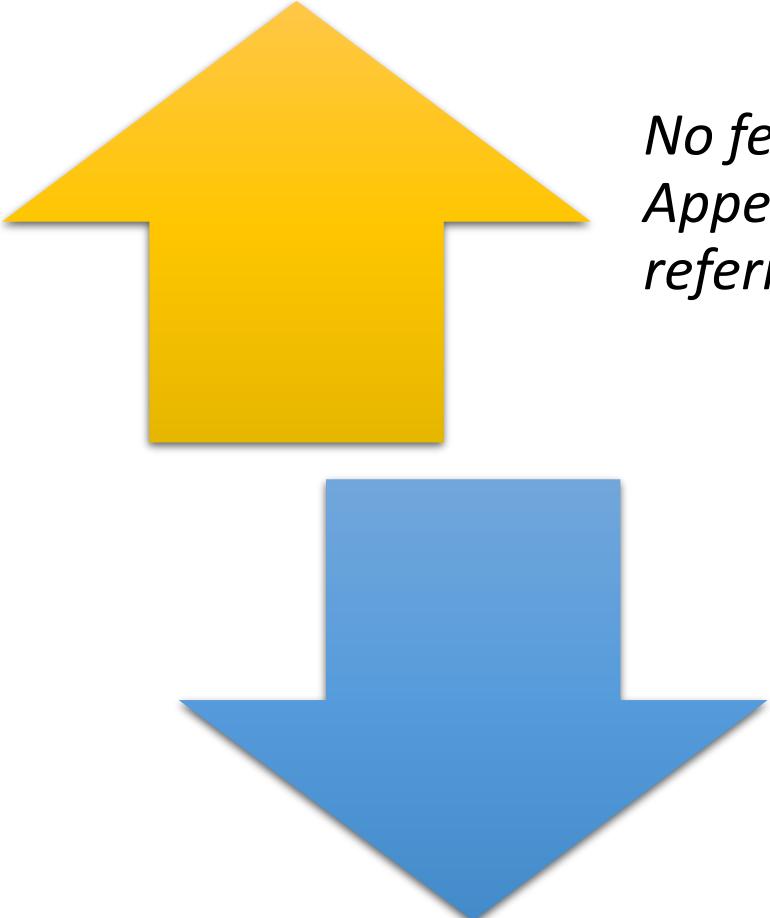
- Fixed Fee Rs. 5000 Each of CGST & SGST

**Fee is not Refundable**

**GSTAT fee shall be payable twice if matter remanded back and again travels to GSTAT**



## NO Fees for GSTAT



*No fee for application made before the Appellate Tribunal for rectification of errors referred*

*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.*



HAPPY GST

GST की राह में, आपका दोस्त



CA Rajender Arora  
Vice President, Sales Tax Bar Association  
+91-9891112120



**NO Fees and Pre-Deposit  
for filing Appeal by  
Department to GSTAT**

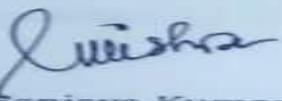


  
 Goods & Services Tax Appellate Tribunal (GSTAT)  
 Department of Revenue, Ministry of Finance  
 6th Floor, Tower-1, Jeevan Bharti Building  
 Connaught Place, New Delhi- 110001  
 F. No. GSTAT/Pr. Bench/Portal/125/25-26 /2367-70 Date: 16-Dec-2025  
 ORDER NO. 315/2025

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.



# GSTAT Portal Functionality

Visit <https://efiling.gstat.gov.in/indexgstat.drt>

**GSTAT e-Filing Portal**

**e-Filing User Manual**  
PDF document describes online filing  
[Download](#)

**Videos**  
Watch tutorials and demonstrations  
[Watch Videos](#)

**e-Filing Template**  
Tool to consolidate data for e-Filing  
[Download](#)

**Presidential Order & Advisory**  
View Presidential Order/Advisory  
[View Order](#)

Enter ARN/CRN (Application Reference Number/Case Reference Number of APL-1 or APL-3 or RVN-1)

Choose a Role  
Tax Payer/Tax Officer/Authorised Representative

Enter ARN/CRN  Enter Captcha  [Submit](#)

Users are hereby informed that as per order no. GSTAT/Pr. Bench/Portal/125/25- 26, dated 24-09-2025 issued by the Hon'ble GSTAT, only cases in which the Appeals in Form APL-1/APL-3 or orders in notice in Form RVN-1 issued during the period before 31-01-2022 as filed with/issued by with GST Appellate/Revisional Authorities shall be filed through GSTAT web application as specified in the said order. Taxpayer/ Tax officer/ Authorized Representative are requested to proceed using ARN/CRN (Application Reference Number/Case Reference Number of APL-1 or APL-3 or RVN-1). For more information please follow Presidential Order & Advisory.



## Rule 18 - Filing of Appeals with GSTAT

- 1 Title shall state "In the Goods and Service Tax Appellate Tribunal" and mention the order being appealed
- 2 Divided into paragraphs and shall be numbered consecutively, and each paragraph contains a separate fact or allegation or point
- 3 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
- 4 The names of parties shall be numbered consecutively and a separate line should be allotted to each party
- 5 In the event of the death of a party during the pendency of the appeal, his legal heirs or representative, if more than one, shall be shown by sub-numbers
- 6 Separate Appeal for each Order-in-Original
- 7 Separate Appeal for each aggrieved person and common appeals or joint appeals shall not be entertained



## Rule 20 - Contents of an appeal Form

- The grounds of appeal are clearly listed and shall be numbered consecutively
- Typed in double space of the paper
- On the A4 size paper
- Duly paged, indexed and tagged firmly with Form of appeal in a separate folder
- Every Form of appeal or application or cross-objection shall be signed and verified



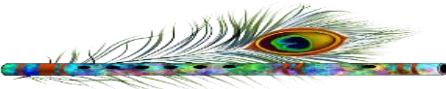
## Number of Appeals under GSTAT

SCN	OIO	OIA	Appeal with GSTAT
Single	Single	Single	Single
Multiple	Multiple	Single	Multiple
Multiple	Single	Single	Single
Single Multiple Parties	Single Multiple Parties	Separate OIA for each party	Separate Appeals to be filed by for each person



# Rule 21 - Documents required to accompany Form of appeal

- Certified copy of the order appealed with all the relevant documents including relied upon documents:
- If 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
- Deposit Applicable Fee and receive Acknowledgement
- If documents are not filed correctly, the Registrar may return, resubmits after rectification of defects and assigned a new number
- The GSTAT may ask extra copies of documents
- Documents shall be clearly legible, duly paged, indexed and tagged firmly.



## Rule 22 - Endorsement and verification

At the foot of every appeal or pleading along with all the relevant documents including relied upon documents,

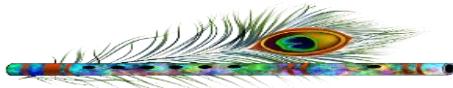
there shall appear the name and signature of the authorized representative and

every appeal or pleadings shall be signed and verified by the party concerned in the manner provided by these rules.



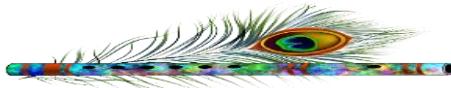
## Rule 24 - Endorsement and scrutiny of petition or appeal or document

- If any document is found to be defective, it is returned and to be submitted within 7 working days from the date of return
- If not, Registrar may extend the time for compliance to 30 more days to resubmit
- If still not provided, the registrar may decline to register the appeal or pleading or document
  - where, after a personal hearing with Registrar, he is not satisfied for removal of defects, hearing shall be before the bench and the Bench may, accept or reject the said appeal.



## Rule 25 - Registration of admitted appeals

On admission of appeal, the same shall be numbered and registered in the appropriate register maintained



## Rule 26 - Ex-partem 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:

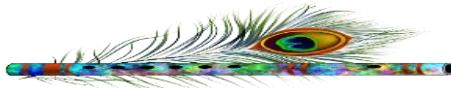
**Provided** that no amendments shall be allowed ex-partem after appearance of the respondents.



## Rule 28 - Production of authorization for and on behalf of an applicant or respondent or party

If authorized representative filing appeal on behalf of appellant, a true copy of authorization letter empowering such person to do so, needs to be provided

Registrar may ask party additional documents to verify authorization.



## Rule 29 - Interlocutory applications

A request made to GSTAT during an ongoing appeal, but it cannot be used while executing order



## Rule 29 - Interlocutory applications

A request made to GSTAT during an ongoing appeal, but it cannot be used while executing order

Stay

Early hearing Application

Specific Directions

Exemption from production of Order

Rectification in Order

Extension of time prayed for submission of documents

Condonation in delay

This application is to be made in GSTAT FORM-01 along with an affidavit

**Rule 2(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;

### Interlocutory applications.

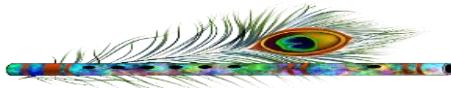
**Rule 29.** Every interlocutory application for stay, direction, rectification in order, condonation of delay, early hearing, exemption from production of copy of order appealed against or extension of time prayed for in pending matters shall include all the information as per the prescribed GSTAT FORM-01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



## Rule 32 - Rejection or amendment of Form of appeal

The Registrar may accept Appeal even if it's defective, if there is valid reasons and the appellant is required to file such documents within thirty days.

If no response is received within due time, appeal may be rejected



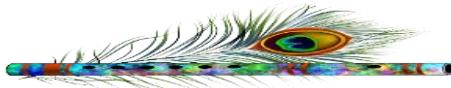
## Rule 33 - Who may be joined as respondents

If appeal is  
filed by the  
Assessee

Commissioner

If appeal is  
filed by the  
Department

Assessee



## CGST Section 111 - Powers of GSTAT

Not bound by the procedure laid down in the Code of Civil Procedure, 1908

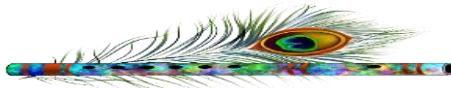
Guided by the principles of natural justice

- Notice
- Hearing
- Speaking Order

Power to regulate its own procedure

Powers same as Court

GSTAT orders are treated as Decree issued by Court



## CGST Section 111 - Powers of GSTAT

Summoning and enforcing the attendance of any person and examining him on oath;

Requiring the discovery and production of documents;

Receiving evidence on affidavits;

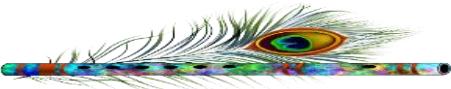
Requisitioning any public record or document, subject to Bhartiya Adhiniyam Sanhita

Issuing commissions for the examination of witnesses or documents;

Dismissing a representation for default or deciding it ex parte;

Setting aside any order of dismissal of any representation for default ex parte; and

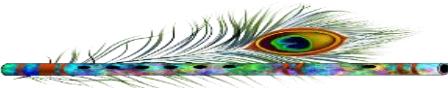
Any other matter which may be prescribed.



## Rule 8 - Sitting hours of the Appellate Tribunal

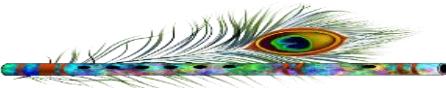
Ordinarily be from 10.30 a.m. to 01.30 p.m. and from 2.30 p.m. to 4.30 p.m.

Can be extended if President/Benches deem fit.



## Rule 9 - Working hours of office

Administrative offices of the Appellate Tribunal shall remain open on all working days from 9:30 am to 6.00 pm

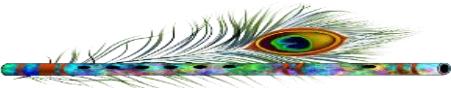


## Rule 10 - Inherent powers

To make such  
orders or give  
such directions

Necessary for  
meeting the  
ends of justice or

To prevent abuse  
of the process of  
the Appellate  
Tribunal

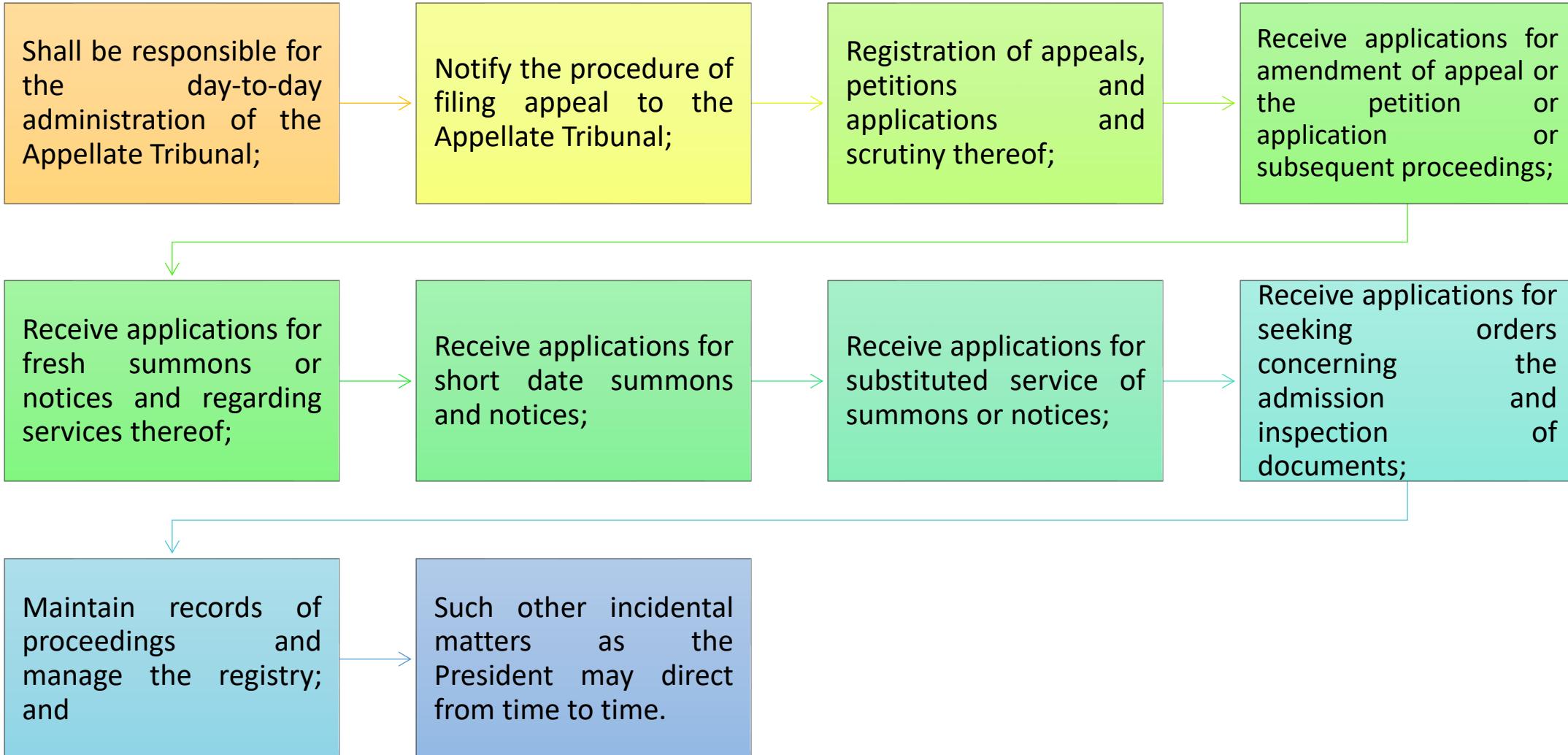


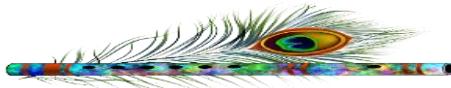
## Rule 13 - Power to exempt

Exempt the parties from compliance with any requirement of these rules to render substantial justice, on sufficient cause being shown



# Rule 15 - Powers and functions of the Registrar





## Rule 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.



## Rule 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.

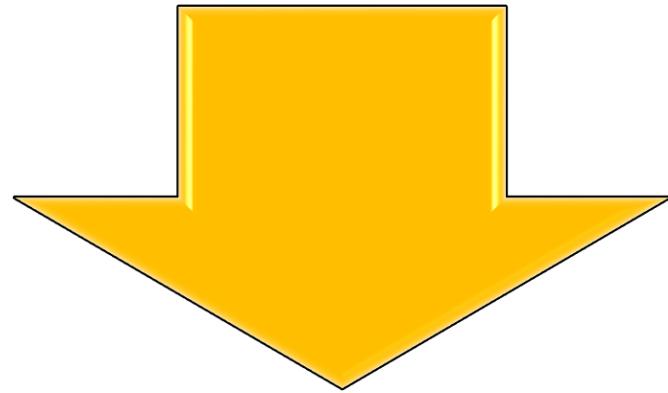


## Rule 56 - Statutes or citations for reference

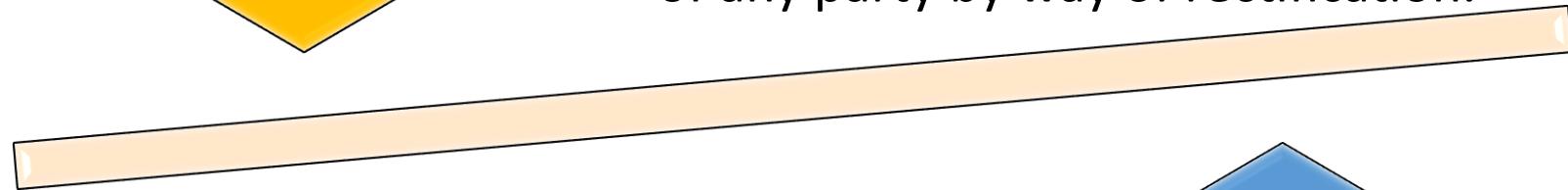
The parties or authorised representative or legal practitioners shall, before the commencement of the proceedings for the day, furnish to the Court officer a list of law journals, reports, statutes and other citations, which may be needed for reference or photocopy of full text thereof.



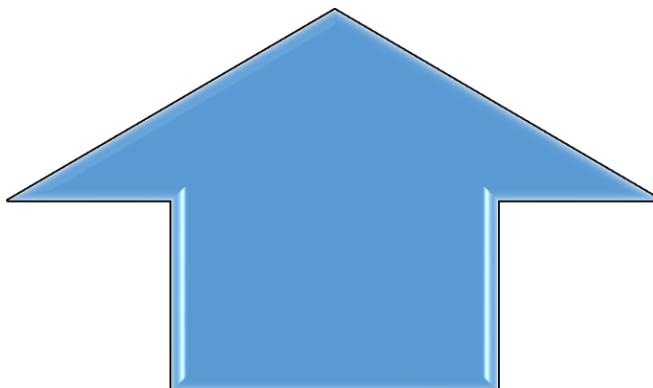
## Rule 108 - Rectification of Order

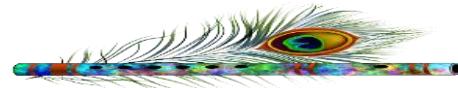


(1) Any clerical mistakes in any order of the Appellate Tribunal or error therein arising from any accidental slip or omission may, at any time, be corrected by the Appellate Tribunal on its own motion or on application of any party by way of rectification.



(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.



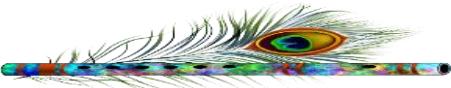


## Rule 106 - Recusal

(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.



## Rule 106 - Recusal

In law, recusal is the act of a judge, prosecutor, or other adjudicator removing themselves from a case because of a conflict of interest, bias, or the appearance of impropriety, ensuring fair and impartial justice by stepping aside for another to preside. It's a voluntary withdrawal to maintain public trust, often due to financial ties, personal relationships, or prior involvement with parties in the case, preventing bias from affecting the legal outcome.



## Rule 103 - Pronouncement of Order

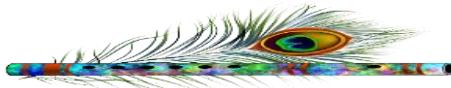
(1) The Appellate Tribunal, after hearing the applicant and respondent, shall make and pronounce an order either at once or, as soon as thereafter as may be practicable but not later than thirty days from the final hearing excluding vacations or holidays.

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

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

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

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



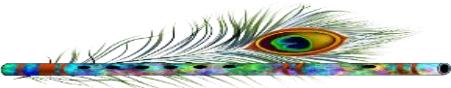
## CGST Rule 110A - Procedure for the Appeals to be heard by a single Member Bench

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

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

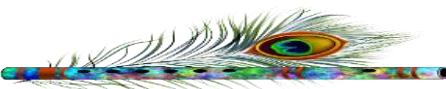
(2) In case the single Member Bench, while hearing the appeal allotted under sub-rule (1), comes to a conclusion that the appeal may involve a question of law, such Bench shall for reasons to be recorded in writing send back the appeal to the President or the Vice-President, as the case may be, for reconsideration.

(3) During the scrutiny of appeal under sub-rule (1) or reconsideration of appeal under sub-rule (2), the fact as to whether in respect of the same taxable person within a State, the same issue for the same or a different tax period has already been heard or decided by a Bench comprising of a Technical Member and a Judicial Member, shall be taken into consideration and where such a matter exists, the appeal shall be heard by a Bench comprising of a Technical Member and a Judicial Member.

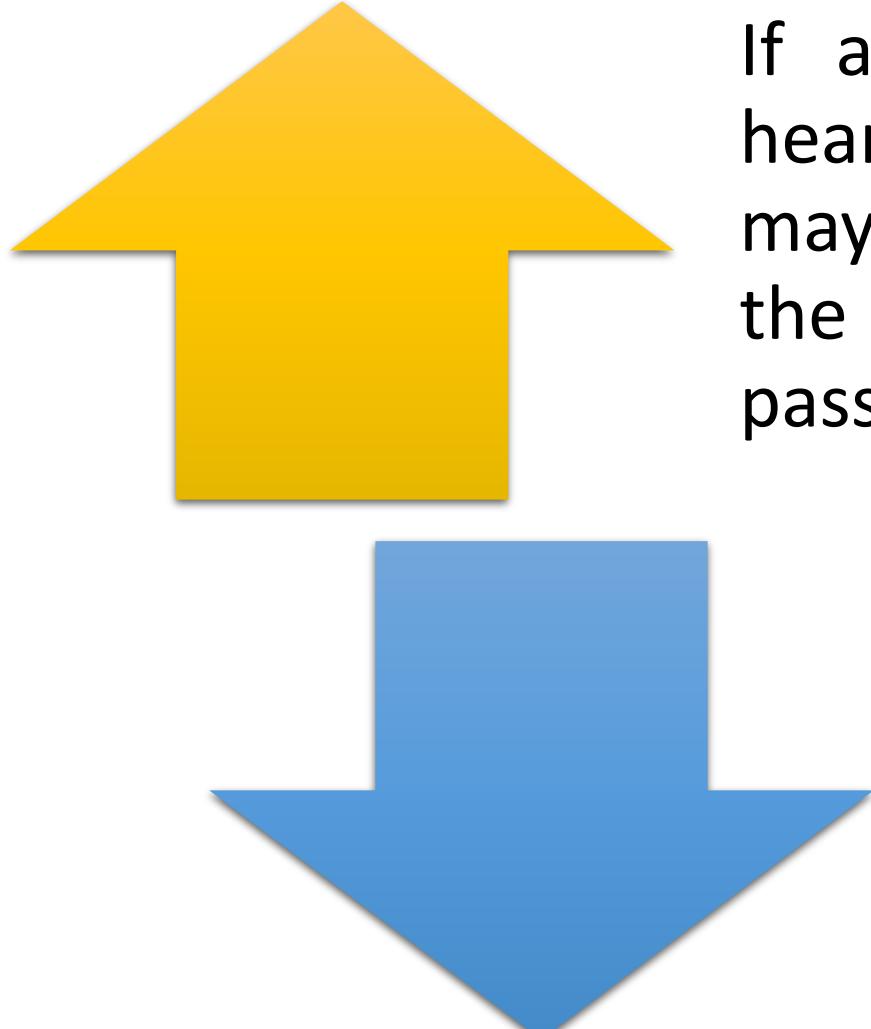


## Rule 41 - Hearing of appeal

Hearing usually happen on fixed day or the day it is postpone to, and the tribunal may decide to hear the Appellant when approached



## Rule 42 - Action on appeal for appellant's default



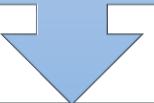
If appellant does not appear on hearing date, the Appellate Tribunal may, in its discretion, either dismiss the appeal for default or hear and pass ex parte order

**Tribunal may** the dismissal ex parte order and restore the appeal, in case the appellant gives valid reason.

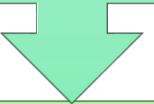


## Rule 43 - Hearing of appeals ex parte

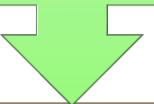
On hearing date



Respondent not present



Appellant present



Tribunal may pass ex parte order (without the presence of Respondent)



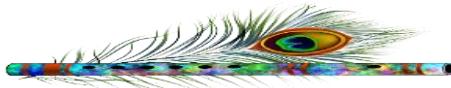
# Adjournment

**CGST Section 113(2)** The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

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

## Power of adjournment.

**16.** 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.



# CGST Rule 112 - Production of additional evidence before the Appellate Authority or the Appellate Tribunal

The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced during proceedings before the adjudicating authority

## Exceptional Circumstances

- Where the adjudicating authority or, as the case may be, the Appellate Authority has refused to admit evidence which ought to have been admitted; or
- Where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority or, as the case may be, the Appellate Authority; or
- Where the appellant was prevented by sufficient cause from producing before the adjudicating authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of appeal; or
- Where the adjudicating authority or, as the case may be, the Appellate Authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.



# CGST Rule 112 - Production of additional evidence before the Appellate Authority or the Appellate Tribunal

## For admitting new evidences

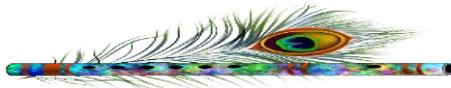
- Reasons in writing to be recorded

## Opportunity for Adjudicating Authority

The Original Adjudicating Authority or authorized office shall be given a reasonable chance to  
Examine the new evidence or cross-examine the witness  
Submit rebuttal evidence or witness

## Power of the Appellate Tribunal

To direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal.



# CGST Rule 112 - Production of additional evidence before the Appellate Authority or the Appellate Tribunal

## Judicial

- To be used Judicially
- GSTAT must record reasons for admitting additional evidences
- Right is not absolute, to submit additional evidence
- Other party shall be granted Opportunity to rebut
- It is not a substitute for diligence

## For Professionals

Submit all documents at adjudication level

Rule 45 is strategic, not just procedural

**Rule 45 - Production of additional evidence**



# CGST Section 113 - Orders of Appellate Tribunal

- 1 The Appellate Tribunal may confirm, modify or annul the decision or order appealed against or may refer the case back Appellate Authority or Adjudicating Authority
- 2 Opportunity of being heard has to be provided
- 3 The Appellate Tribunal may amend to rectify any error apparent on the face of the record
- 4 The rectification can be done suo motto or upon parties concerned to appeal within a period of three months from the date of the order:
- 5 The Appellate Tribunal shall, as far as possible, hear and decide every appeal within a period of one year from the date on which it is filed.
- 6 The Appellate Tribunal shall send a copy of every order passed under this section to the AA or the RA, or the original adjudicating authority, as the case may be, the appellant and the jurisdictional Commissioner or the Commissioner of State tax or the Union territory tax.



## CGST Section 113 - Orders of Appellate Tribunal

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

- *where the appeal was originally heard by Members of a State Bench, to another Member of a State Bench within the State or, where no such other State Bench is available within the State, to a Member of a State Bench in another State;*
- *where the appeal was originally heard by Members of the Principal Bench, to another Member from the Principal Bench or, where no such other Member is available, to a Member of any State Bench,*

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



# CGST Section 116 - Authorised Representative

## Includes

his relative or regular employee; or

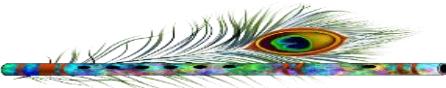
an advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or

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

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

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

any person who has been authorised to act as a GST practitioner on behalf of the concerned registered person.



# CGST Section 116 - Authorised Representative

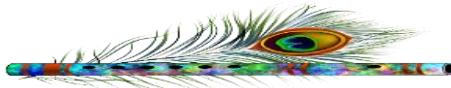
## Not **QUALIFIED**

Who has been dismissed or removed from Government service; or - for all times

Who is convicted of an offence connected with any proceedings under this Act, the SGST Act, the IGST Act or the UTGST Act, or under the existing law or under any of the Acts passed by a State Legislature dealing with the imposition of taxes on sale of goods or supply of goods or services or both; or - for all times

Who is found guilty of misconduct by the prescribed authority; or - for all times

Who has been adjudged as an insolvent, - for the period during which the insolvency continues



## Rule 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.



# Rule 73 - Consent for engaging or change of authorised representative (Duly stamped as per the respective High Court rules)

**Written consent of the legal practitioner or the authorized representative on record** shall be obtained before filing Vakalatnama or Memorandum of Appearance or letter of authorization

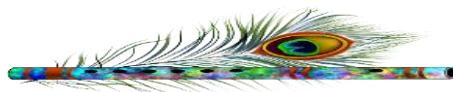


When such consent is refused, with the permission of the Appellate Tribunal after revocation of previous appointment with application served on counsel



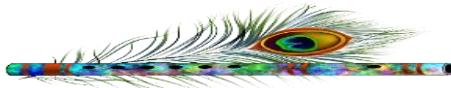
Such consent shall not be required in case of application filed under subsection 3 of section 112 of the Act.(Appeal to GSTAT by Department)





## Rule 74 - Restrictions on appearance

A legal practitioner, who has tendered advice or prepared pleadings or has acted for a party, shall not appear for opposite party in the same or related matter without prior permission of the Appellate Tribunal.



## Rule 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.



## Rule 76 - Amicus Curiae

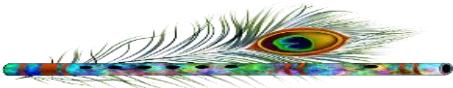
The Appellate Tribunal may appoint experts to assist in proceedings.

The Appellate Tribunal may form a panel

- Authorized Representatives
- Experts
- Valuers

Any empaneled expert can be invited to assist the Bench as Amicus Curiae (a friend to the Tribunal).

The remuneration, allowances and compensation are determined in consultation with the Appellate Tribunal.



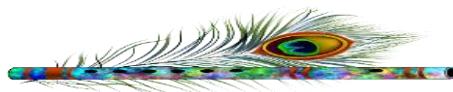
# Professional dress for the authorised representatives

## Rule 122

- Every authorised representative other than a relative or regular employee of a party shall appear before the Appellate Tribunal in his professional dress,
- If no specific dress (*Departmental Officials*)
  - **Male:** close/open collared black coat with white shirt and black tie
  - **Female:** Black coat over white sari or other white dress
  - **Summer Relief:** From 15<sup>th</sup> April to 31<sup>st</sup> August, black coat is not mandatory
- NO mention of trouser and shoes

**Rule 77** While appearing before the Appellate Tribunal, the authorized representatives shall wear the same professional dress as prescribed in their Code of Conduct.

*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.



# Rule 115 - Electronic filing and processing of appeals and applications, etc. (everything on Portal) Chapter XIV

Every appeal or application to be filed, scrutinized and processed

- Electronically on the GSTAT portal

All notices, communications and summons

- Shall be issued electronically on portal

All replies filed and documents that are or may be required to be presented

- Shall be signed, verified and uploaded electronically

All proceedings shall be conducted & recorded

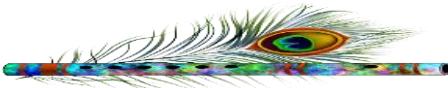
115. (1) Not with standing anything contained in the foregoing chapter I to Chapter XIV, except as may be otherwise provided by order by the President, the provisions of this rule shall apply

A summary of the final order passed

- Shall be uploaded in the form specified

All hearings may be conducted

- Either in the physical mode or upon the permission of the President, in the electronic mode.



## CGST Section 115 - INTEREST

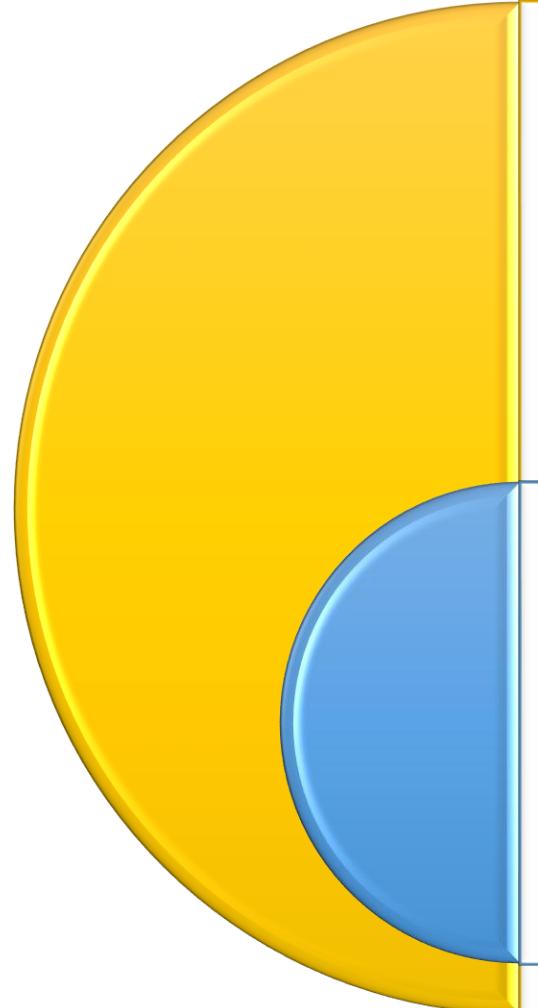
Where an amount paid by the appellant u/s 107(6)(AA) or u/s 112(8)(AT) is required to be refunded consequent to any order of the AA or of the AT,

Interest at the rate specified u/s 56 shall be payable

From the date of payment of the amount till the date of refund of such amount



## POINTS TO PONDER



HEARING OF APPEAL

- VIRTUAL
- PHYSICAL



LANGUAGE OF  
COMMUNICATION

- ENGLISH/HINDI/REGIONAL  
LANGUAGE?



HAPPY GST

GST की राह में, आपका दोस्त



CA Rajender Arora

Vice President, Sales Tax Bar Association

+91-9891112120



# THANK YOU!

Kindly Give your Review @ <https://g.co/kgs/XjNWeA>