

Goods and Service Tax Appellate Tribunal – The wait is over!!

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Introduction:

The much-anticipated wait has finally come to an end with the official launch of the Goods and Services Tax Appellate Tribunal (GSTAT) by the Government on 24th September 2025. This marks a significant milestone in the evolution of the GST regime in India as well as in the broader history of the Indian judiciary. The inauguration ceremony was graced by Smt. Nirmala Sitharaman, Union Minister of Finance and Corporate Affairs; Shri Pankaj Chaudhary, Union Minister of State for Finance; Justice Shri Sanjaya Kumar Mishra, President of GSTAT; along with the appointed members of the Tribunal.

In this context, it becomes important to understand the journey of GSTAT, the timelines and procedures for filing appeals, and the key features of the GSTAT portal. The following aspects are covered in this article

- a. Appellate Mechanism under GST
- b. Scope of GSTAT, different benches and its jurisdiction
- c. Time limits for filing the appeals before GSTAT:
- d. Requirements for filing an appeal to GSTAT
- e. How to file appeals before GSTAT?
- f. Key features of GSTAT Portal
- g. Filing of the Appeal in the GSTAT Portal
- h. Filing of appeals by department
- i. Hearing before GSTAT
- j. Orders of the GSTAT and next course of action
- k. The action points for the taxpayers
- l. The duties of the authorized representative
- m. Expectations from GSTAT

A. Appellate Mechanism under GST:

The GST law establishes a two-tier appellate mechanism. In the first stage, appeals lie before the First Appellate Authority against orders passed by adjudicating authorities. In the second stage, further appeals can be filed before the GST Appellate Tribunal (GSTAT) against the orders of the First Appellate Authority (Section 107) or against orders passed by the Revisional Authorities (Section 108). The statutory framework governing GSTAT is set out under Sections 109 to 116 of the CGST Act, 2017 and Rules 109A to 113A of the CGST Rules, 2017.

While the first appellate stage has been operational since the inception of GST, the second stage—i.e., the GSTAT—remained non-functional for over eight years, until its formal constitution on 24th September 2025. Preparatory work, including the recruitment of members and staff as well as establishment of infrastructure, commenced almost a year prior to the official launch.

It is noteworthy that the provisions relating to GSTAT, as originally enacted on 1st July 2017, were challenged before the Madras High Court in *Revenue Bar Association v. Union of India [2019 (30) G.S.T.L. 584 (Mad.)]*. The Court struck down the provisions as unconstitutional. Subsequently, the Government undertook necessary amendments to rectify the deficiencies in the Tribunal’s framework. Under the revised provisions, a Principal Bench has been established in New Delhi, along with State Benches across various states. In addition, the GSTAT (Procedure) Rules, 2025 were notified on 24th April 2025.

B. Scope of GSTAT, different benches and its jurisdiction:

Section 109 provides that the Central Government shall constitute a Principal Bench at New Delhi and such number of State Benches as per the request of the State Governments. In addition to hearing of appeals against the orders of the first appellate authority and revisional authority, the GSTAT is also conferred with the jurisdiction to examine and adjudicate the cases related to Section 171(2) of CGST Act, 2017. The jurisdiction of the Principal Bench and State Bench are as follows

SI No	Bench	Jurisdiction
A	Principal Bench (New Delhi)	a. Cases in which one of the issues involved related to place of supply b. Examination and adjudication of matters related to Section 171(2) (Anti profiteering) c. National Appellate Authority for Advance Ruling d. Cases or class of cases as may be notified by Government
B	State Bench (Notified States)	Cases in which place of supply not involved

The composition of benches are as follows

Position	Number of Members	Judicial Members	Technical Members
Principal Bench	4	1 Judicial Member + 1 President	1 Technical Member (Centre) + 1 Technical Member (State)
State Bench	4	2 Judicial Members	1 Technical Member (Centre) + 1 Technical Member (State)

The GSTAT may in its discretion refuse to admit appeal where the tax or input tax credit or amount of fine, fee or penalty does not exceed fifty thousand rupees. The president can transfer the cases from one bench to another bench subject to above referred jurisdiction.

C. Time limits for filing the appeals before GSTAT:

Considering the non-constitution of GSTAT, the Government had been extending the time limits for filing the appeals. Section 112 of CGST Act, 2017 had been amended to provide that the due date for filing the appeal of 3 months from the date of communication of order starts from the notified date. The GST Council in its 56th meeting had stated that GSTAT would be operational from end of September to accept the appeals and from end of December for hearing the appeals. Accordingly, Notification vide S.O. 4220(E). dated 17-09-2025 was issued by Government (Ministry of Finance) notifying 30-06-2026 as the last date for filing of appeal before the GSTAT against the orders communicated before 01-04-2026. For orders communicated after 01-04-2026, the appeal shall be filed within 3 months from the date of communication of the order.

The President of GSTAT while addressing the gathering stated that the filing of appeals to GSTAT is completely online including the hearings and the same is operational from 24-09-2025. For this, the Government had established a separate website <https://efiling.gstat.gov.in> by partnering with National Informatics Centre (NIC). He stated that more than 4,00,000+ orders has been passed by first appellate authorities across India against which the appeal lies with GSTAT and another 1.8 lakhs appeals are pending before the appellate authorities. Considering, the appeals to be filed before GSTAT and to manage this heavy volume and prevent overloading of the GSTAT portal, the President vide F.No. GSTAT/Pr.Bench/portal/125/25-26/1449-1502 dated 25-09-2025 had notified the staggered timelines for filing appeals on the GSTAT portal to avoid the burden on GSTAT portal in case of bulk filing of appeal. The staggered filing schedule is as follows:

Appeal to First Appellate Authority filed (APL-01 / APL-03) or Revision (RVN-01) notices issued on the GST portal starting from and ending on	Due date of filing		
	Start Date	End Date (Recommended)	Last date for filing
1-July-17 to 31-Jan-22	24-Sep-25	31-Oct-25	30-Jun-26
1-Feb-2022 to 28-Feb-2023	1-Nov-25	30-Nov-25	30-Jun-26
1-Mar-2023 to 31-Jan-2024	1-Dec-25	31-Dec-25	30-Jun-26
1-Feb-2024 to 31-May-2024	1-Jan-26	31-Jan-26	30-Jun-26
1-June-2024 to 31-Mar-2026	1-Feb-26	30-Jun-26	30-Jun-26
Orders issued up to 31-Mar-2026 if not filed/ uploaded on the Portal	1-Apr-26	30-Jun-26	30-Jun-26
Order issued after 31-Mar-2026	3 months from date of communication of order		

The GSTAT portal allows the filing of appeals based on the CRN/ARN number of the appeal filed before the First Appellate Authority. The linking of the appeal filing to CRN/ARN number of appeal filed with First Appellate Authority may be due to Rule 18(3) of GSTAT (Procedure) Rules, 2025 which requires the taxpayers to file as many appeals of Order-in-Originals passed (DRC-07) by adjudicating authority.

If the taxpayer had filed the manual appeal and the appellate authority had also passed the order manually, the taxpayer cannot file the appeal in GSTAT portal as per the above staggered timelines. For these instances, the User Advisory for GSTAT E-filing portal stated that for all the Appeals filed before the Appellate authority or notices of the Revisional authority where the ARN/CRN is not available in the GSTN system, the filing window will open from midnight of 31st December 2025 and will expire on June 30, 2026.

D. Requirements for filing an appeal to GSTAT

a. Pre-deposit requirement in case of order involving tax, interest and penalty:

- i. Full amount of tax, interest, fine, fee and penalty admitted by taxpayer and
- ii. 10% of remaining amount of tax in dispute in addition to amount paid under sub-section (6) of Section 107, arising from the said order (subject to a maximum of twenty crore rupees of CGST and SGST each) in relation to which the appeal has been filed

b. Pre-deposit in case of order demanding penalty without involving demand of any tax:

10% of said penalty in addition to the amount payable under the proviso to sub-section (6) of section 107. This condition has been notified with effect from 01-October 2025 vide Notification No.16/2025-CT dated 17-09-2025.

c. Appeal filing fees: The taxpayer is required to pay the fees below while filing the appeal

Sl. No.	Particulars	Fees (Rs.) (Each under CGST and SGST)
1	Appeal to GST Tribunal	Rs.1,000/- per Rs.1,00,000/- of tax/ITC/fine/fee/penalty (Minimum 5,000/-; Maximum 25,000/-)
2	Appeal in respect of an order with no demand (Refund appeals)	5,000
3	Interlocutory Application to Appellate Tribunal (GSTAT Form-01)	5,000
4	Application for inspection of records (GSTAT Form-03)	5000
5	Application under any other provision not specifically mentioned	5000
6	Certified true copy of final order (to non-concerned parties)	Rs. 5 /- per page

7	Reply to Appeal	Not Applicable
8	Order Sheet (GSTAT Form-02)	
9	Memorandum of Appearance (GSTAT Form-04)	
10	Affidavits of illiterate/visually challenged persons (GSTAT Form-05)	
11	Summons for production of documents (GSTAT Form-06)	
12	Deposition of Petitioner's/Respondent's Witness (GSTAT Form-07)	
13	Certificate of Discharge (GSTAT Form-08)	
14	Petition/application/reference by departmental authority	
15	Application for rectification of errors	

E. How to file appeals before GSTAT?

Rule 110(1) of the CGST Rules, 2017 provides that the appeal to GSTAT shall be filed electronically. Also, the appeal can be filed manually only when the registrar allows the same by issuing a special or general order. However, Rule 115 of GSTAT (Procedure) Rules, 2025 only allows online filing of the GSTAT Appeals. The president in his inaugural address has stated that all appeals before GSTAT shall be filed online in the new website <https://efiling.gstat.gov.in>. To support filing of appeals online, the Government had also launched GSTAT portal and circulated the GSTAT Manual for guiding the taxpayers, officers and other stakeholders to file an appeal in GSTAT portal.

F. Key features of GSTAT Portal

The new website provides user logins for different categories of persons as follows:

- Taxpayer,
- Practitioner or an Authorized Representative acting on behalf of the taxpayer,
- Tax official and
- Any other category person.

It is noteworthy that one user can create multiple accounts with different login ids. Each person registering in the GST Appellate Tribunal portal has to enter certain basic fields based on the capacity of the person registering. The details that are required for registering in the GSTAT portal are as follows

In the capacity of Taxpayer:

Sl. No.	Taxpayer	Observation
1.	GSTIN	Enter GSTIN
2.	Login Id	Enter GSTIN
3.	Captcha	Enter Captcha
4.	Fetch Data	Click on Fetch Data

OTP will be sent to the taxpayer, and the following details will be auto filled		
5.	Mobile Number	Auto- filled
6.	Name	Auto- filled
7.	Jurisdiction	Auto- filled
8.	Email Id	Auto- filled
9.	Address	Auto- filled
10.	Pin-Code	Auto- filled
11.	Designation	Auto- filled

In the capacity of GST Tax Official:

Sl. No.	GST Tax Official	Observation
1.	State/Centre	To be filled manually
2.	Select (Sub-Level)	To be filled manually
3.	Name	To be filled manually
4.	Designation	To be filled manually
5.	Login Id	To be filled manually
6.	Mobile Number	To be filled manually
7.	E-mail Id	To be filled manually
8.	Jurisdiction	To be filled manually
9.	Sub Jurisdiction	To be filled manually
10.	Role	To be filled manually
11.	User	To be filled manually
12.	Address	To be filled manually
13.	Office	To be filled manually
14.	Pin-Code	To be filled manually
OTP will be sent to Mobile No. and Email Id		

In the capacity of Advocate/Authorized/Legal Representative:

Sl. No.	Authorized Representative	Observation
1.	Sub Type Representative	Advocate/Legal Representative
2.	Registration No. / Enrollment No.	To be filled manually
3.	Pin-Code	To be filled manually
4.	Mobile Number	To be filled manually
5.	Email Id	To be filled manually

6.	Whom are you representing	To be filled manually
7.	Name	To be filled manually
8.	AIBE Number	To be filled manually
9.	Address	To be filled manually
10.	Login Id	To be filled manually
Send OTP to Mobile No. and Email Id		
Enter Captcha		
Enter the OTP		
Enter Captcha		
Click Submit and Next		
Upload Registration Certificate/Enrollment No. and Photo (size<2 MB), enter Document No. and enter Captcha		
Login Id and Password will be sent to the registered e-mail id and Mobile No.		

Once these details are filled in in GSTAT portal, the details of authorized representative can be selected from the GSTAT portal by the taxpayers while filing the appeal in GSTAT portal.

G. Filing of the Appeal in the GSTAT Portal

With the notified staggered timelines to file the appeal before the GSTAT, now the question arises that, how to file the appeal in the GSTAT Portal. The GSTAT has provided the detailed manual to file the appeals. The key points required for filing the appeals are detailed in below table

Step	Action	Key Points
1	Login to GSTAT Portal	Enter User ID, Password, Captcha → Click Login
2	Navigate to Appeal Filing	Go to <i>Appellant Corner</i> → <i>Filing</i> → <i>Appeal Filing</i>
3	Disclaimer	Read and confirm disclaimer before proceeding
4	Enter Order Details	Provide ARN/CRN → Auto-fetch if available, else enter manually
5	Fill Basic Details	Select Act & Section → Save and Next
6	Case Details	Enter case-specific details
7	Appellant & Respondent Details	Appellant auto-populated → Add Respondent(s)
8	Representative Details	Enter CA/Advocate details or choose In-person
9	Demand Details & Pre-deposit	Enter confirmed/admitted demand → System auto-fetch if possible
10	Make Payment	Online (bank) or Offline (Bharatkosh)

11	Upload Documents	Upload PDFs (Appeal memo, Affidavits, Annexures)
12	Checklist	Verify compliance with required items
13	Preview	Preview compiled <i>APL-05 form</i>
14	Final Submission	Submit appeal → APL-02A verification page
15	Acknowledgement	Download provisional acknowledgement (16-digit number)

Rule 18 to 37 of GSTAT (Procedure) Rules, 2025 provides that once the appeal is filed online, the same will be scrutinized and an acknowledgement will be issued. In case of deficiency, they may issue the deficiency memo. Only on rectifying the deficiency, the appeal number will be allocated.

H. Filing of appeals by department:

Section 112 also provides the opportunity for the department to file an application to the GSTAT against the order of the Appellate Authority or Revisional Authority after examining the same for the purpose of satisfying himself as to the legality or propriety of the said order. In this context, the CBIC considering the National Litigation Policy had specified the monetary limits for filing the appeal by the department vide Circular No.207/1/2024-GST dated 26-06-2024. The limits are as follows

Appellate Forum	Monetary Limit (demand involved) (in Rs)
GST Appellate Tribunal	20,00,000/-
High Court	1,00,00,000/-
Supreme Court	2,00,00,000/-

The following have been specified in the circular *ibid* while computing the monetary threshold amount for the filing of the appeal.

- a. Consider only the tax demand where the dispute involved is taxes of CGST/SGST/IGST/UTGST/Compensation cess;
- b. Consider only the demand of interest or penalty or late fee where the dispute involved is interest or penalty or late fee amount only;
- c. Consider the entire demand of interest, penalty, and/ or late fee, where the dispute involved is interest, penalty, and/ or late fee and without tax demand;
- d. Consider the amount of Erroneous Refund demand

I. Hearing before GSTAT

Section 109(8) provides that the appeals shall be heard by a minimum of 2 members, at least one being a judicial member and one technical member. However, if the issue does not

involve substantial question of law and the demand amount is less than 50 lakhs, the appeal can be heard by a single member.

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 APL-04 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. Further, it is important that section 112(2) provides that if amount involved is less than Rs.50,000/-, then the appeal can be refused in its discretion of the Appellate Tribunal.

J. Orders of the GSTAT and next course of action:

The GSTAT pass such orders confirming or modifying or annulling the decision or order appealed against or may refer back the case to the first appellate authority or revisional authority or to the original adjudicating authority. The GSTAT may amend any order passed so as to rectify the any error apparent on the face of the record either on own motion or on application filed before it within a period of 3 months from date of order. The jurisdiction for filing appeal against the orders of the GSTAT is as follows

Order passed by	Type of Dispute	Next Appeal	Relevant Provision / Timeline / Form
GSTAT - Principal Bench [Delhi]	Dispute relating to Place of Supply	Supreme Court (direct appeal)	Section 118, Time: within 180 days.
GSTAT - State Benches	Any other aspect (other than place of supply)	High Court (if substantial question of law)	Section 117, Time: within 180 days.
High Court	Substantial question of law (from State Benches)	Supreme Court	-

K. The action points for the taxpayers

- A. Check the pendency of the cases
- B. Check the favorable orders passed by first appellate authorities to check the probability of filing the appeal by the department. Sufficient documentation to be kept ready for future litigation from the Revenue
- C. A check on the ongoing cases in the Higher Forum for the same issues
- D. Update knowledge on the matters triggering litigation where new circulars and notifications are provided giving retrospective effect

- E. In case any appeal is filed by the revenue, cross objections shall be filed timely. If in case, the appeal is received in delay, the same has to be brought to the notice of the concerned authority
- F. Maintain proper documentation of any correspondence with the department for future use.

L. The duties of the authorized representative

The Authorized Representative shall gear up to the coming GSTAT Appeals in various aspects:

Pre-Drafting Arrangements:

- a. Being ready with all the relevant GST manuals containing provisions, notifications etc.
- b. Acquire knowledge from various online and offline sources with respect to filing before GSTAT
- c. An immediate list of all the Appeals to be filed before the GSTAT including those against which writ is filed in the High Court but which are likely to be disposed/withdrawn for filing an appeal to GSTAT

Human resources Planning:

- a. Preparedness of the team members to file the appeals in GSTAT
- b. Training the team members
- c. Knowledge on the forms to be filed with the Tribunal including condonation of delay applications with supporting affidavit and evidences

Drafting Stage Legwork:

- a. Proper Appeal book with annexures, page numbering and index.
- b. Include all possible grounds on merits, limitations, quantification, penalty, interest etc.
- c. Concise Submissions
- d. Counter and distinguish the incorrect precedents and submitting appropriate case laws
- e. Submitting CA Certificates (wherever necessary and applicable), expert opinion, technical literature
- f. Self-Contradictory points to be avoided
- g. Proper narration of facts
- h. All adverse findings to be rebutted

M. Expectations from GSTAT

For all litigation matters pending after the First Appellate stage, the GST Tribunal (GSTAT) serves as the next level of recourse for seeking relief in long-standing disputes. The types of cases typically placed before the GSTAT include

- a) Legal and Interpretational Issues
- b) Factual evaluation such as reconciliations
- c) Combination of understanding factual and legal aspects involved in a particular matter

All these matters require time and expertise to provide appropriate justice to each specific case before GSTAT. While delivering the order, the GSTAT shall ensure the following aspects

- a. Deliver the timely justice
- b. Ensure similar rulings across India by avoiding contradictory rulings in different benches
- c. Ensure the Judicial discipline by following the decisions of Higher Courts under GST
- d. Ensure sufficient weightage is given to Pre-GST decisions when the provisions are *pari materia*
- e. Ensure the long-standing judicial principles are upheld
- f. A clear understanding of the Notifications, Circulars, Amendments, press releases to the members with an intent to understand the intention of the law
- g. Ensure the independence despite of many technical members from the department
- h. Faster communication from the GSTAT taking the help of Technology and better services such as virtual hearings, e-court facilities, reduced documentation, usage of analytical tools.

Conclusion:

The operationalization of GSTAT marks a historic milestone in India's GST journey, providing a unified, independent appellate forum. It bridges the long-standing litigation gap by centralizing appeals under Section 112 of the CGST Act, 2017. The staggered timelines and new e-filing portal ensure systematic handling of the large backlog of cases. By functioning as both an appellate authority and a national advance ruling authority, GSTAT strengthens taxpayer confidence. The tribunal's structure of Principal and State Benches ensures nationwide accessibility with judicial and technical expertise. MSMEs and taxpayers now gain a transparent, technology-driven redressal mechanism promoting "Minimum Government, Maximum Governance." Ultimately, GSTAT reinforces "One Nation, One Tax, One Market," harmonizing litigation with efficiency, scale, and trust. Time will prove its effectiveness and the challenges.

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