

GST APPELLATE TRIBUNAL: CRITICAL ACTION POINTS FOR PROFESSIONALS OR TAXPAYERS

Most of us are aware that the GST Appellate Tribunal (GSTAT) became operational from 24-09-2025 wherein the Government had notified a separate website i.e., [www.https://efiling.gstat.gov.in](https://efiling.gstat.gov.in) for filing the appeals. Simultaneously, the Government had also notified 30-06-2026 as the last date for filing the appeals with respect to the orders communicated to taxpayers up to 01-04-2026 vide Notification vide S.O. 4220(E). dated 17-09-2025 was issued by Government (Ministry of Finance).

Further, the Central Government had appointed Judicial Members and Technical Member (Centre) and allotted the benches as well via Office Order No. 03/2025 dated 26-12-2025. They have also directed **all the appointed members in respective State benches and Principal bench of the GSTAT to take charge from 21-01-2026.** However, the recruitment of the Technical Member (State) is pending for few states.

Considering the formation of GSTAT, it is important for all the professionals to understand many critical aspects related to filing of appeals to GSTAT. In this article, we have attempted to list out the critical aspects that are required to be taken care by all professionals.

A. Status of pending cases: Appeal can be filed before the GSTAT only against the orders passed by 1st Appellate Authority under Section 107 or Revisional Authority under Section 108. Hence, it is important to check:

- a. Whether appellate authority had passed any order. If yes, verify whether the matter is contestable and an appeal can be filed before the GSTAT.
- b. Whether the High Court has given any directions to file an appeal to GSTAT in any Writ Petition filed against the order of 1st Appellate Authority.
- c. Whether the 1st Appellate Authority has accepted the department appeal filed against the favourable adjudication order. If yes, appeal has to be filed before the GSTAT by the taxpayer.
- d. Whether the Revisional Authority had passed any order under Section 108.

The above details are required to be verified for all the states in which the taxpayer is having registration and for all the Financial Years.

B. Due date for filing appeals before GSTAT: The Government has notified 30-06-2026 as last date for filing the appeals against the orders communicated to taxpayers before 01-04-2026. Since the staggered due dates has been rescinded, all

taxpayers whoever received the orders of appellate authority can file appeals in GSTAT portal now. The appeals for the orders received after 01-04-2026 shall be filed within 3 months from date of communication. The hearings will get scheduled based on the appeals filing date i.e., early filed appeals would be heard and disposed early.

C. Pre-deposit payment: In addition to payment of admitted tax along with interest and penalty, the taxpayer is required to pay the mandatory pre-deposit as given below -

- a. In case of order involving tax, interest and penalty: 10% of amount of tax in dispute, in addition to pre-deposit paid while filing 1st appeal, subject to a maximum sum of Rs.20 Crores each under CGST & SGST.
- b. In case of penalty-only orders without involving demand of any tax: 10% of penalty in dispute, in addition to pre-deposit paid while filing 1st appeal. This provision has been notified w.e.f. 01-10-2025.

As per Circular No.224/18/2024-GST dated 11-07-2024, many taxpayers have already paid the pre-deposit and intimated the department regarding their intention to file an appeal against the orders of 1st appellate authority. In those cases, there is no further requirement to pay any pre-deposit.

D. Appeal filing fees:

- a. Appeal to GST Tribunal – Rs.1,000/- per 1 Lakh of tax/ITC/fine/fee/penalty (Minimum Rs.5,000/-; Maximum Rs.25,000/-)
- b. Refund appeals - Rs.5,000/-

E. Online filing of appeals: All appeals to be filed in the GSTAT portal (<https://efiling.gstat.gov.in>) only, manual filing will not be allowed without special order from Registrar. For filing an appeal to GSTAT, both the taxpayer and the authorised representative is required to register themselves in GST Portal by giving the prescribed details. Detailed procedure is given in GSTAT filing manual uploaded in the portal.

F. State Bench and Principal Bench: It is crucial to know where to file the appeal as the GSTAT constitutes 2 benches - Principal Bench (located at New Delhi) & State Bench (located at each notified State). The jurisdiction of State Bench is to hear all cases other than the cases having jurisdiction of Principal Bench. The Principal Bench is having jurisdiction over the below matters -

- a. any appeal in which one of the issues is related to Place of Supply;
- b. Identical question of law pending before two or more State Benches;
- c. Other notified category of cases.

G. Documentation: Complete documentation right from the beginning of the proceedings till GSTAT appeal such as departmental correspondences, replies submitted, personal hearing records, E-mail correspondence, appeals filed, orders received etc shall be kept ready. It is also important to keep ready the CA certificates, declarations, or third-party affirmations, etc as the GSTAT is the final fact-finding authority and if any document missed to be submitted before the GSTAT may not be allowed to submit at higher forums (Courts).

H. Translation for orders (if not passed in English): In many states, the appellate authorities had issued orders in their local language (Hindi, Gujarati, Kannada, Tamil etc). In such cases, it is mandatory to get translated copy of orders in English from the approved translators.

Any suggestions/clarifications, please write to sudhir@hnaindia.com, laxman@hanaindia.com

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