



The Institute of Chartered Accountants of India

# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA GST & INDIRECT TAXES COMMITTEE

## Webinar on GST Appellate Tribunal: Challenging the Challenges

Date: 27-01-2026

S K RAHMAN  
Member GSTAT

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# PLAN

1

**GSTAT intro Jurididiction Powers**

2

**Pre Filing of appeals**

3

**Filing appeals & Hearings**

4

**Post hearing & Orders**

5

**Issues and way forward**



# INTRODUCTION

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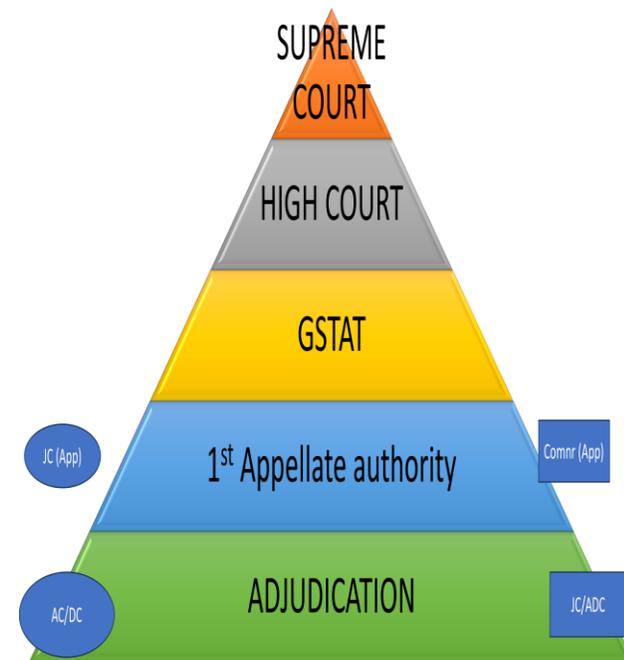
## What is GSTAT?

The Goods and Services Tax Appellate Tribunal (GSTAT) has been constituted under Section 109 of the Central Goods and Services Tax Act, 2017, as the Appellate Tribunal for deciding appeals filed under Section 112 against orders passed under Section 107 or Section 108, with jurisdiction and powers defined under Section 111 of the CGST Act.

GSTAT functions as the **second level of appeal** in the GST dispute resolution mechanism, hearing appeals arising from orders passed by Appellate Authorities under Section 107 and Revisionary Authority under Section 108 of the CGST Act.

### Key Development

The GSTAT (Procedure) Rules, 2025 were notified in April 2025, establishing the comprehensive framework for GSTAT's functioning.





# DEVELOPMENT

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## Important Dates in GSTAT Development

1

2017

Section 109 of CGST Act constitutes GSTAT

2

2019

Revenue Bar Association v. Union of India - Madras HC struck down provisions

3

2021-2022

49th GST Council meeting recommendations

4

2023

Finance Act, 2023 - Sections 149 & 150 substituted S109 & S110

5

July 31, 2024

Notification S.O. 3048(E) - Constitution of Principal Bench and State Benches

6

April 2025

GSTAT (Procedure) Rules, 2025 notified

7

Sept 17, 2025

Notification S.O. 4219(E) - Additional jurisdiction to Principal Bench

8

Sept 24, 2025

Appeal filing opens - staggered schedule begins

!

June 30, 2026

Final deadline for all pending appeals



# SECTIONS & RULES

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Goods and Services Tax  
Appellate Tribunal (Procedure)  
Rules, 2025 (GSTAT Rules),  
under section 111 of Central  
Goods and Services Tax Act,  
2017 (CGST Act), effective  
from 24 April 2025.

Section 111 to 116 of CGST  
Act 2017

Rules 110-113A of CGST  
Rules 2017



# FORMS

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| Forms           | Content  |
|-----------------|--|
| Form GST APL-05 | Appeal to the appellate tribunal   |
| Form GST APL-02 | Acknowledgement of the submission of appeal  |
| Form GST APL-06 | Cross-objection before the appellate authority or appellate tribunal   |
| GSTAT FORM-01   | Interlocutory application  |
| GSTAT FORM-04   | Memorandum of appearance   |
| GSTAT FORM-08   | Certificate of discharge   |
| Form GST APL-08 | Appeal to the High court under section 117   |
| Form GST APL-04 | Summary of demand after the issue of order by the appellate authority, revisional authority, tribunal or court |
| GSTAT FORM-03   | Inspection of records  |



# STRUCTURE

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## STRUCTURE OF GSTAT

### PRINCIPAL BENCH

- PRESIDENT
- TECH MEMBER CENTRE
- JUDICIAL MEMBER
- TECH MEMBER STATE

### STATE BENCH

- Sr JUDICIAL MEMBER ( Vice President)
- TECH MEMBER CENTRE
- JUDICIAL MEMBER
- TECH MEMBER STATE



## JURISDICTION OF GSTAT

### PRINCIPAL BENCH

- PLACE OF SUPPLY
- ANTI PROFITEERING
- ISD
- OIDAR
- IDENTICAL ISSUES PENDING BEFORE 2 OR MORE STATE BENCHES
- NATIONAL APPELLATE AUTHORITY FOR ADVNCE RULING

### STATE BENCH

#### ALL DISPUTES SUCH AS

- Classification registration. Registration Refunds. Transitional credit
- Returns mismatch & reconciliation, exemption notification, non payment of GST, E Way bills
- other than those handled by Principal bench.

## SB

Cumulative amount  
of Tax ,ITC. Fine,  
fee penalty etc <  
Rs 50 lakhs

And No question of  
Law involved

## DB

Cumulative amount  
of Tax ,ITC. Fine,  
fee penalty etc >  
Rs 50 lakhs

question of Law  
involved

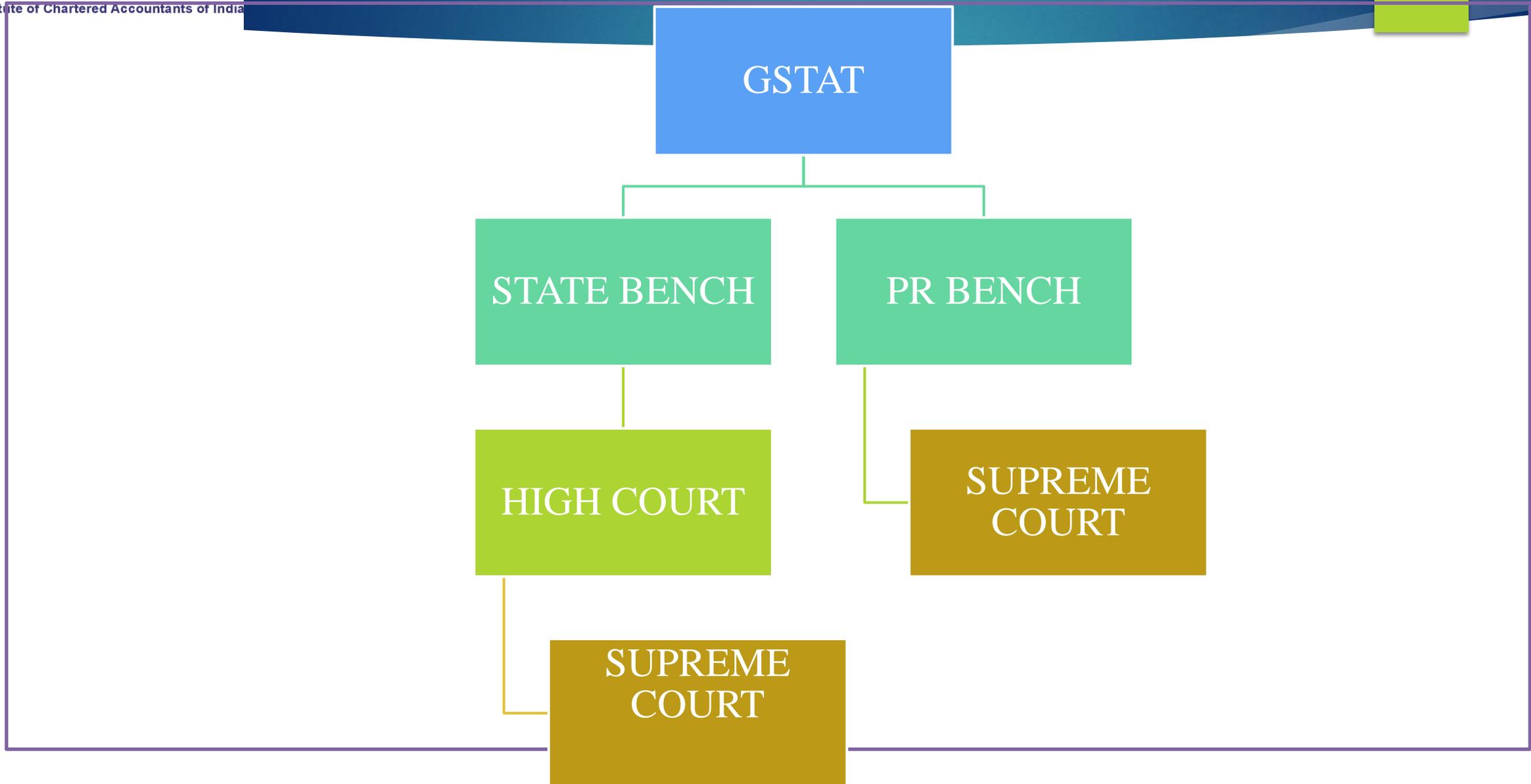
If previously  
decided by DB



# APPEAL



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## ⚖ Subject Matter Jurisdiction

### Appeals GSTAT Can Hear (Filed under Section 112)

- Appeals against orders passed by Appellate Authority under Section 107
- Appeals against orders passed by Revisionary Authority under Section 108
- Appeals under CGST Act, SGST Act, UTGST Act, and IGST Act
- Cross-objections filed by the revenue department

### Matters Beyond GSTAT Jurisdiction

- Appeals from orders of GST officers (first level - go to Section 107 Authority first)
- Writ petitions (High Court jurisdiction)
- Constitutional challenges of fundamental nature
- Appeals beyond prescribed time limit without sufficient cause
- Matters where pre-deposit requirements are not fulfilled



# POWERS & FUNCTIONS

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## Powers and Functions

### Adjudicatory Powers

- Confirm, modify, or set aside appellate authority orders
- Remand cases for fresh consideration
- Pass interim orders and directions
- Award costs in appropriate cases

### Administrative Powers

- Regulate own procedure (not bound by CPC, follows natural justice - Section 111(1))
- Issue practice directions and guidelines
- Transfer cases between benches
- Review own orders in limited circumstances

### Important Limitations

- GSTAT cannot exercise writ jurisdiction like High Courts
- Cannot entertain appeals without proper pre-deposit
- Limited power to condone delay beyond prescribed period
- Cannot review orders except in exceptional circumstances

## Pre-Filing Requirements

 **Mandatory Compliance:** All pre-filing requirements must be completed before submitting an appeal to GSTAT.

### Essential Pre-Conditions

#### Pre-deposit Calculation

**10% of disputed tax amount**

Capped at ₹20 crore each CGST/SGST, ₹40 crore IGST

Must be deposited before filing appeal, not after

#### Time Limit Compliance

**Taxpayer: 3 months, Department: 6 months**

As per CGST Act provisions

Late filing requires sufficient cause explanation

## Documentation Readiness



### Copy of Order

Self-certified copy of the order (or certified copy from issuing authority)



### Complete Case Record

All documents from original proceedings including show cause notice



# LEGAL GROUNDS ASSESSMNET

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Evaluate these key legal aspects before proceeding with your appeal.

## Substantial Question of Law

Does your case involve interpretation of statutory provisions or conflicting tribunal decisions?

## Procedural Compliance

Were proper procedures followed by the appellate authority in passing the impugned order?

## Evidence Evaluation

Was relevant evidence properly considered or was there perversity in findings?



# FINANCIAL IMPACT ANALYSIS

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## Cost Considerations

Filing fee: Rs. 1,000 per Rs. 1,00,000 of tax in dispute OR difference in rate of tax (min Rs. 5,000, max Rs. 25,000)

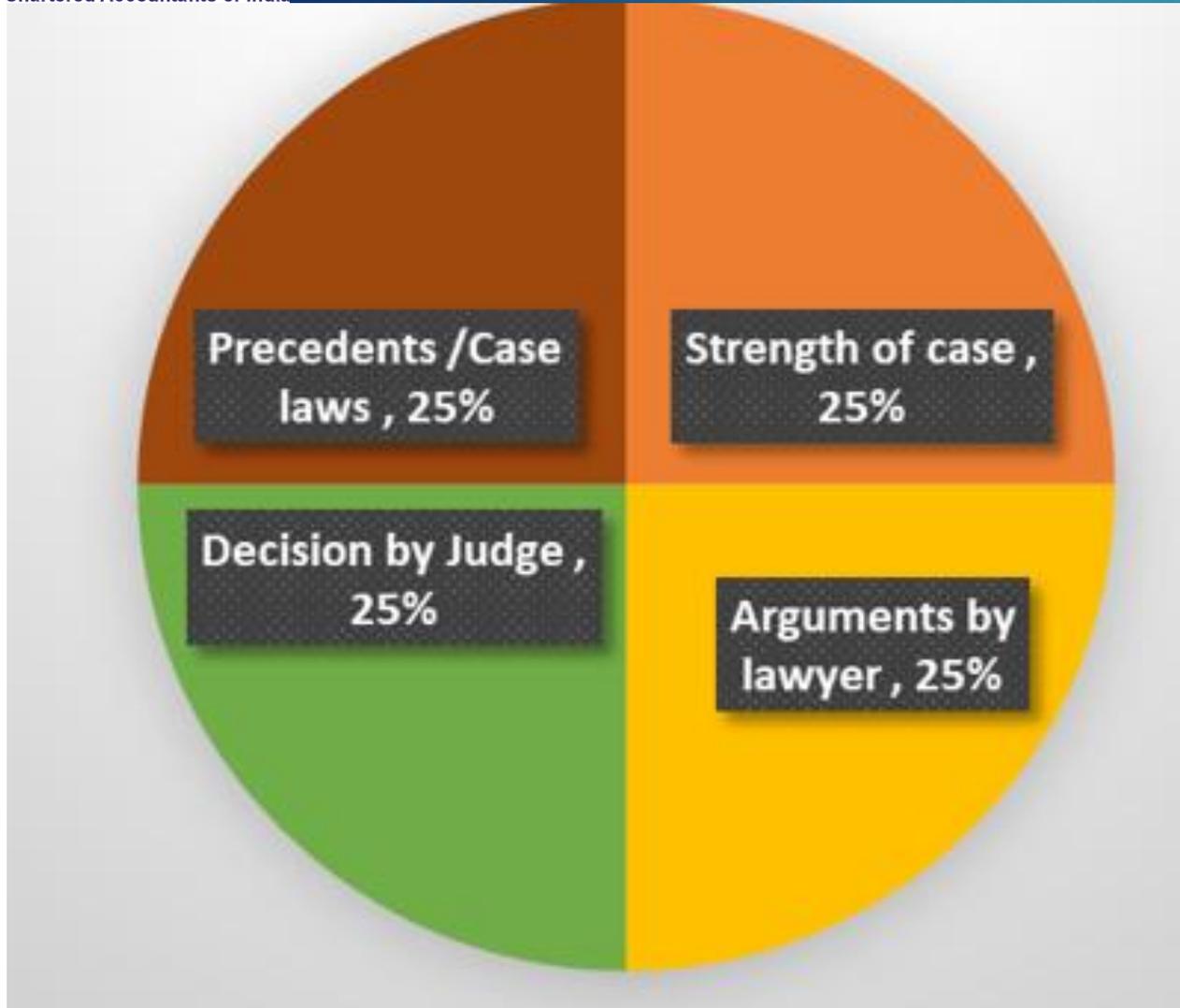
Pre-deposit: 10% of disputed tax amount (capped at ₹20 crore each for CGST/SGST and ₹40 crore for IGST) OR 10% of disputed penalty amount for penalty-only orders

Additional filing fees: Rs. 5,000 each for replies, cross-objections, rejoinders

Legal fees and representation costs



# FACTORS





# MONETARY LIMITS APPEAL



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## Monetary Limits for Filing Appeal

Circular No. 207/1/2024-GST Dated 26th June 2024

|               |                              |
|---------------|------------------------------|
| GSTAT         | Rs 20,00,000 (Rs 20 Lakhs)   |
| High Court    | Rs 1,00,00,000 (Rs 1 Crore)  |
| Supreme Court | Rs 2,00,00,000 (Rs 2 Crores) |

Constitutional validity; Ultra viress ;Recurring; Adverse comments



# PRE DEPOSIT

## Pre-Deposit Rules

### Tax Component

10% of disputed tax amount

### Penalty & Interest

Admitted amounts only (not 100%)

### Caps

₹20 crore (CGST/SGST), ₹40 crore (IGST)

## Pre-Deposit Payment

- Pre-deposit: 10% of tax (max 20 crores CGST/SGST, 40 crores IGST) / 10% of disputed penalty amount (in case of penalty-only orders)
- For penalty-only orders: 10% of penalty amount as per Section 112(8) read with Section 107(6)(b) (effective from October 1, 2025)
- Can use electronic credit ledger or cash ledger
- Adjust DRC-03 payments against pre-deposit
- Intimation to jurisdictional officer (Circular 224/18/2024)

## Payment Guidelines

- ✔ **Before Filing Appeal**  
Pre-deposit must be made before filing the appeal
- ✔ **Payment Mode**  
Use GST portal for electronic payment
- ✔ **Proof Required**  
Attach payment receipt with appeal documents
- ✔ **Refund on Success**  
Pre-deposit refunded if appeal succeeds



# STAY

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## Stay Applications

Stay applications require strong legal grounds demonstrating prima facie case, balance of convenience, and irreparable injury. Not automatically granted. Pre-deposit requirement continues unless stay is specifically granted.

In case GSTAT Order comes in favour of tax payer appellant , then refund of pre deposit is granted with interest from the date of deposit to the date of refund ( Sec 115 of CGST Act'2017)



# TIMELINE

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## GSTAT Filing Timelines

Critical deadlines and procedural timelines for GSTAT appeals and related processes

### Critical Filing Deadlines

**⚠ Important:** All timelines are mandatory and failure to comply may result in dismissal of appeals.

**🕒 3 Months**

**Appeal Filing Period (Section 112(1))**

From date of communication of appellate authority order

**🕒 3 Months Additional**

**Condonation of Delay (Section 112(6))**

Additional period for filing with sufficient cause

**🕒 7 Days**

**Defect Rectification**

Time to rectify defects pointed out by registry

**🕒 1 Month**

**Reply to Appeal (Rule 36)**

Respondent files reply within 1 month of receipt

Govt extended the normal timeline till 30-06-2026 in respect of OIAs communicated prior to 01-04-2026 staggering order.

The staggering order has been with drawn



# STAGGERING ORDER

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| S.No. | Appeals (APL-01/ APL-03) filed on the GST Portal by Assessee or Department or Revisions (RVN-01) issued on the GST portal | Period during which appeal in GST Form APL-05 may be filed |
|-------|---|--|
| 1.    | on or before 31.01.2022   | Appeal can be filed from 24.09.2025 to 31.10.2025          |
| 2.    | on or after 01.02.2022 but upto 28.02.2023  | Appeal can be filed from 01.11.2025 to 30.11.2025          |
| 3.    | on or after 01.03.2023 but upto 31.01.2024  | Appeal can be filed from 01.12.2025 to 31.12.2025          |
| 4.    | on or after 01.02.2024 but before 31.05.2024  | Appeal can be filed from 01.01.2026 to 31.01.2026          |
| 5.    | on or after 01.06.2024 but before 31.03.2026  | Appeal can be filed from 01.02.2026 to 30.06.2026          |
| 6.    | on or before 31.03.2026   | Appeal can be filed from 01.03.2026 upto 30.06.2026        |

Even though an end date for filing has been provided for each batch, the last date of filing appeal for APL-01/ APL-03 or RVN-01 uploaded on GST portal upto 31.03.2026 continues to be 30.06.2026

**GSTAT Order Dated 26/12/2025 – Staggered GST Appeal filing withdrawn after Portal Review**

## Computation of Time (Rule 3 GSTAT Procedure Rules)

- ✔ **Day of Event Excluded**  
When calculating time periods, the day from which the period is reckoned shall be excluded.
- ✔ **Office Closure Days Excluded**  
If the last day expires on a day when the GSTAT office is closed, that day and any succeeding closed days shall be excluded.
- ✔ **Public Holidays**  
Sundays and other public holidays declared by the Central/State Government are excluded from computation.

## Condonation of Delay Provisions

- ① Section 112(6) CGST Act: GSTAT may admit an appeal after the expiry of the prescribed period if it is satisfied that there was sufficient cause for not presenting it within that period.

### Filing Within Period-Specific Deadline

Appeals filed by the period-specific deadline (e.g., Oct 31, 2025 for Period 1) are considered timely, even if delayed from the original appeal order date.

### Filing After Period Deadline But Before June 30, 2026

You can still file your appeal. While the staggered schedule is for administrative convenience to ease the GSTAT portal burden, appeals filed after the period deadline but before June 30, 2026 may require explanation for delay beyond the standard 3-month period under Section 112(1).

### Filing After June 30, 2026

Extremely difficult to obtain condonation. Requires exceptional circumstances and compelling reasons. High risk of rejection.

## Pre-Filing Requirements Timeline

### ✔ Step 1: Pre-deposit Payment

Pre-deposit: 10% of disputed tax amount (capped at ₹20 crore each for CGST/SGST and ₹40 crore for IGST) OR 10% of disputed penalty amount for penalty-only orders. Must be completed **before** filing the appeal - not after.

Timeline: As soon as appellate order is received

### ✔ Step 2: Document Preparation

Gather certified copies, case records, and supporting documents

Timeline: 30-60 days before 90-day deadline expires

### ✔ Step 3: Appeal Filing

Submit complete appeal with all required documents

Timeline: Taxpayer: 3 months, Department: 6 months from order date or from the notified date for GSTAT operationalization, whichever is later (Section 112(3))



# PART III FILING APPEAL

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## 3 Document Preparation

- Fill Form GSTAT-1 (Appeal Memorandum)
- Pay filing fee: Rs. 1,000 per Rs. 1,00,000 of tax in dispute OR difference in rate of tax (min Rs. 5,000, max Rs. 25,000)
- Prepare comprehensive list of documents
- Arrange documents in chronological order with English translation
- Create proper index with page numbers and signatures

## 4 Appeal Submission

- Submit appeal within prescribed timeline (Taxpayer: 3 months, Department: 6 months)
- Include all required documents and annexures
- Pay prescribed filing fees
- Obtain acknowledgment receipt from registry

## 🕒 Filing and Processing Procedures

### Filing Process Timeline

Day 1-3

#### Initial Filing

Submit appeal memorandum with all required documents through electronic filing system

Day 4-15

#### Registry Scrutiny

GSTAT registry examines appeal for completeness and compliance with procedural requirements

Day 16-30

#### Defect Notice (if any)

Registry issues defect notice for any non-compliance; appellant must rectify within 15 days

Day 31+

#### Registration & Listing

Appeal registered and listed for hearing before appropriate bench

## Essential Document Checklist

### Mandatory Documents

- ✔ Copy of appellate authority order (certified by authorized representative or issuing authority) along with copy of original order
- ✔ Proof of service of the order
- ✔ Pre-deposit payment proof
- ✔ Appeal memorandum (Form GSTAT-1)
- ✔ List of documents (chronological)

### Supporting Documents

- 📄 Lower authority proceedings record
- 📄 Relevant correspondence
- 📄 Case law and precedents
- 📄 Technical/expert reports (if any)
- 📄 Vakalatnama and authorization



# COMMON ERRORS

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## Common Filing Mistakes & Additional Filings

⚠️ Avoid these common mistakes that lead to rejection or dismissal of appeals.

### Common Mistakes

#### Filing Fee Miscalculation

Incorrect calculation of Rs. 1,000 per Rs. 1,00,000 or missing min/max limits

#### Pre-deposit Issues

Filing without proper pre-deposit intimation or incorrect calculation

#### Form & Signature Errors

Using wrong forms (GSTAT-1 for appeals, GST APL-06 for cross-objections, GSTAT FORM-01 for interlocutory applications) or missing signatures/verification

### Additional Filing Options

#### Cross-Objections (Form GST APL-06)

45 days from appeal notice (extendable by 45 days), Rs. 5,000 fee

#### Reply to Appeal (Rule 36)

Within 1 month of receipt, Rs. 5,000 fee, by respondent

#### Rejoinder (Rule 37)

Within 1 month or as specified by bench, Rs. 5,000 fee



# PROCEDURE

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34

- Endorsing copies of appeal to respondent.

35

- Filing of cross objection by respondent

36(1)

- Filing a reply by respondent within 1 month.

36(2)

- Appellant shall specifically admit ,deny or rebut

37

- Filing of Rejoinder by appellant within 1 month if additional facts are produced by Respondent.

## Additional Filing Types

### Reply to Main Appeal (Rule 36)

- Within 1 month of receipt
- Standard fee: Rs. 5,000
- Filed by respondent/assessee

### Rejoinder (Rule 37)

- Within 1 month or as specified
- Standard fee: Rs. 5,000
- Filed by petitioner

### Cross-Objections (Rule 35)

- Form GST APL-06
- Within 45 days (extendable by 45 days)
- Standard fee: Rs. 5,000

### Interlocutory Applications (Rule 29)

- GSTAT FORM-01
- Supporting affidavit required
- Fee: Rs. 5,000 (Rule 119(2))



# PROCESS TIME LINE

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## Post-Filing Process Timeline

### Registry Scrutiny

Initial review for completeness and compliance

5-10 days

### Defect Notice (if any)

Registry issues notice for any deficiencies

Within 15 days

### Registration & Listing

Appeal registered and listed for hearing

30-45 days

### First Hearing

From date of registration, depending on case load

60-90 days

## Hearing Procedures

### Pre-Hearing Requirements

#### Notice Response

Acknowledge hearing notice within prescribed time

#### Written Submissions

File written arguments at least 3 days before hearing

#### Legal Representation

Authorized advocate must have proper enrollment

### During Hearing

#### Oral Arguments

Present case systematically with legal references

#### Additional Evidence

Submit additional documents with tribunal permission

#### Questions & Clarifications

Respond to bench queries and provide clarifications

## Hearing Etiquette & Best Practices

### Professional Conduct:

- Maintain court decorum
- Address bench respectfully
- Stick to time allotted

### Presentation Tips:

- Focus on key legal points
- Cite relevant precedents
- Provide clear documentation



## APPEAR

- Representative Relative, Employee Advocate, CA,CS CMS - COP, retired officer, authorized GST practitioner .

## CAN NOT APPEAR

- Dismissed. Or removed from Govt. Service. Convicted of offense under GST; guilty of misconduct, insolvents.

## ABATEMENT

- If Appellant dies or is adjudicated as an insolvent. Or if the company is being wound up



# PART V POST HEARING

## Post-Hearing & Order Procedures

### After Hearing

- Case reserved for judgment
- Additional submissions (if permitted)
- Compliance with tribunal directions
- Await order publication

### Order Implementation

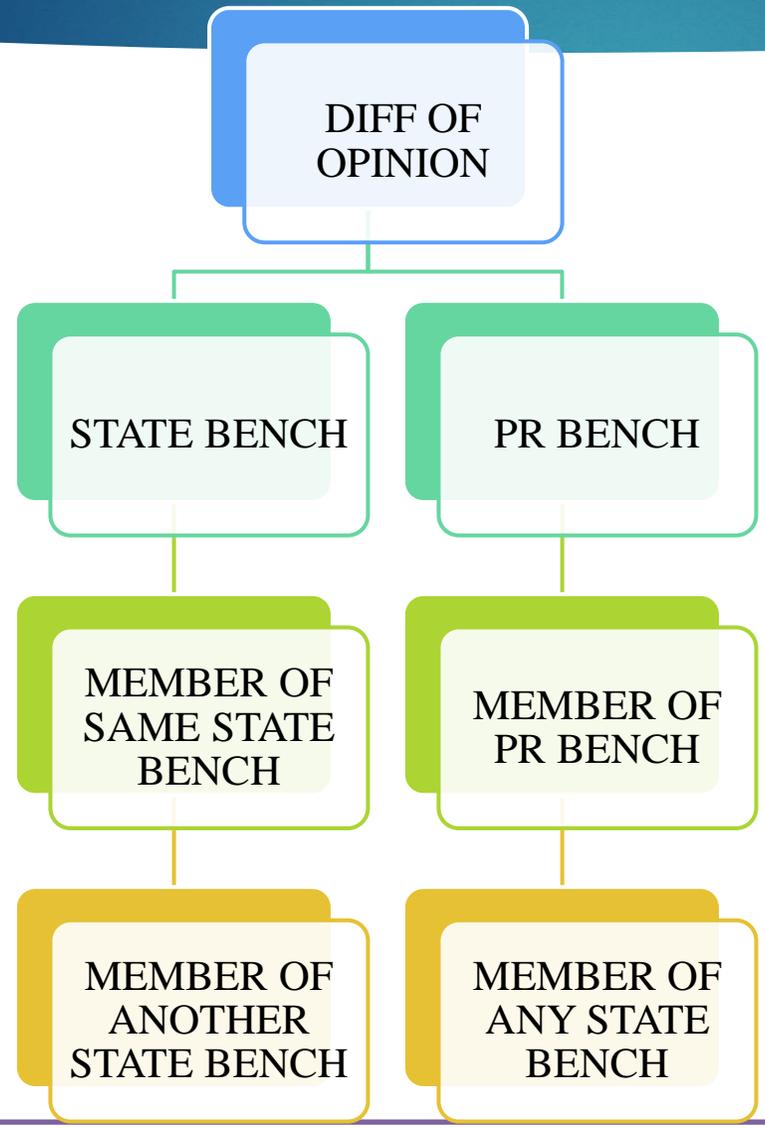
- Certified copy collection
- Compliance with order directions
- Further appeal (if applicable)
- Enforcement procedures

🕒 GSTAT typically delivers orders within 60-90 days of final hearing, though complex cases may take longer.

Sec 115 CGSTA'17 INTEREST @6% ON PRE DEPOSIT AMOUNT FROM THE DATE OF DEPOSIT , IF ORDER IN FAVOUR OF TAXPAYER



# DIFFERENCE OF OPINION





# APPEAL AGAINST GSTAT ORDER

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- Sec 117 CGST Act 2017:- notwithstanding the appeal preferred in HC/SC, sums due to be paid as a result of GSTAT Order
- GSTAT Final fact finding authority ; only on a substantial question of law appeal can be filed sec 117 & 118



# PART VI CONTACT

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## Contact Information

### GSTAT Registry Office

GST Appellate Tribunal  
Block No. 3, 4th Floor  
CGO Complex, Lodhi Road  
New Delhi - 110003

### Email Addresses

Registry: [registry@gstat.gov.in](mailto:registry@gstat.gov.in)  
IT Support: [itsupport@gstat.gov.in](mailto:itsupport@gstat.gov.in)  
Grievances: [grievance@gstat.gov.in](mailto:grievance@gstat.gov.in)  
General: [info@gstat.gov.in](mailto:info@gstat.gov.in)

### Phone Numbers

Registry: 011-24360792  
Helpdesk: 011-24360793  
Fax: 011-24360794  
Toll Free: 1800-111-1234

### Office Timings

Monday - Friday: 9:30 AM - 5:30 PM  
Lunch Break: 1:00 PM - 1:45 PM  
Saturdays: 9:30 AM - 1:00 PM  
Sundays & Holidays: Closed



# ISSUES

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## Statistics



**4440**

Total Registered Users

**2080**

Total Advocate Registered

**387**

Total E-filed Appeals

**238**

Total E-Filed Applications

**252**

Total E-Filed Appeals (Current Month)

**0**

Total E-Filed Application (Current Month)

- NO OF PPEALS FILED IS LESS
- BENCHES ARE STARTING ON 21-01-2026
- PRE DEPOSIT ISSUES
- ALREADY DEPOSITED 20% AS PER CBIC ORDER
- TECHNICAL GLITCHES



# AIM METHODOLOGY

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## **AIM**

Strong appellate mechanism that instils trust that justice will be swift and fair

every taxpayer's appeal will be heard, rights will be protected, with no delay in justice

## **METHODOLOGY**

digital-by-default filings and virtual hearings;  
and time standards for listing, hearing and pronouncement, and proactively addressing delays in litigation

Outcome of GSTAT must be straightforward with reduced legal frictions,

**METHOD TO DISPOSE** - Both qualitative Orders and quantitative in number.

**Single Member Bench:-** Maximum number of cases could be where disputed amount is less than Rs50 lakhs . Single member Bench can dispose them if it does not involve the question of law. So four different Single Member court proceedings in a Bench are possible to simultaneously dispose them.

## **BUNCHING OF APPEALS**

**Bunching of appeals** can be done as :

- Multiple aggrieved persons per one SCN/OIO: Each affected person must file their own appeal, and joint appeals are not permitted
- Multiple orders in original: If an OIA covers multiple Orders-in-Original, a separate appeal must be filed for each oio.

**Bunching of appeals** can also be done as

- Multiple OIO on one issue : If the issue involved is the same all the appeals even if belonging to different OIO or Appellants, can be clubbed together and heard
- Periodical SCN/OIO;- If a taxpayer is issued periodical SCN/OIO covering different periods on the same issue, then all the appeals pertaining to the periodical issue involved can be clubbed together and heard

**GST Multiple Appeals** :- In GST , taxpayer registration is State wise. One taxpayer would have multiple registrations in each of the States .One taxpayer as appellant could have filed appeals in one State Bench on a particular issue, and on the same issue, he would have filed appeals in another State Bench. If one State Bench has already passed an Order on this issue for this appellant taxpayer, then when the appeals come for hearing on another State Bench, the Order passed by the first State Bench would be guiding principle for disposing the Order by the second State Bench

**Covered Case** :- In any appeal, if the Hon'ble Supreme Court are Hon'ble High Court or any bench of Hon'ble GSTAT has already passed Judgment /Order, which is similar in facts of the appeal in hand and the law point involved is also the same, then the appeal can be decided on the basis of. covered case provided there is no stay against the relied upon Judgment Order.



# WAY FORWARD-4

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**Early hearing applications** are filed by Appellants/Respondents if the disputed amount of tax involved is above Rs 1 Cr . The quality of Counsels in these big ticket cases is good. The Law gets settled, which would become a covered case for many cases to follow.

**ACTIVE COOPERATION OF BENCH WITH BAR AND AR OFFICE** Regular meetings are expected to be held between bench and bar.

**GST began in 2017 as 'One Nation, One Tax, One Market' now evolves into 'One Nation, One Forum for Fairness and Certainty'**

Hon'ble President has expanded the acronym of GSTAT as G stands for growth. S stands for speed. T stands for transparency. A stands for accountability. And T stands for technology driven

RS of Govt on India emphasised on the 3 S's: structure, scale, and synergy. Its structure combines judicial and technical expertise to deliver balanced decisions. Its scale, with state benches and the possibility of single member benches for simpler matters, ensures reach and efficiency. And its synergy — between technology, process, and human expertise — will allow it to deliver justice with both speed and depth



**QUESTIONS?**



**THANK  
YOU**



# Thank You

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