

GST Appellate Tribunal (Procedure) Rules, 2025

Notified under Section 111 of the Central Goods and Services Tax (CGST) Act, 2017, and effective from April 24, 2025, the new rules introduce a digital-first, transparent framework aimed at resolving pending GST appeals, and are being hailed by experts as a "game-changer" for taxpayers seeking timely and fair redressal.

The absence of a functional GSTAT has forced taxpayers to seek relief from High Courts, escalating costs and delays.

Comprising 124 Rules Across 15 Chapters, the GSTAT Procedure Rules, 2025, mandate electronic filing of appeals through GSTAT Portal, ensuing standardized formats and clear timelines.

Key Highlights of the GSTAT Procedure Rules, 2025

- **Effective Date:** Rules took effect on April 24, 2025, upon Gazette publication (Rule 1).
- **Applicability:** Covers all appeals filed before the GSTAT (Rule 1).
- **Tribunal Structure:** Comprises Principal and State Benches with Judicial and Technical Members (Rule 2, 109).



- **Authorized Representatives:** Must file valid authority letters, e.g., vakalatnama, to represent parties (Rule 28).
- **Electronic Filing:** Appeals must be submitted online via GSTAT portal in prescribed format (Rule 18, 115).
- **Appeal Requirements:** Must include facts, legal grounds, GSTIN, and certified/attested impugned order (Rule 20-21).
- **Fee Structure:** Rs. 5000/- for inspection/application; Rs. 5/page for certified copies (Rule 119).
- **Paragraph Structure:** Each paragraph must address a separate point or argument (Rule 20).
- **Time Computation:** Excludes holidays; delays condonable with sufficient cause (Rule 3, 14).
- **Sitting Location:** Held at Central Government notified location (Rule 7).
- **Operation Hours:** Sitting Hours are 10:30 am – 1:30 pm, 2:30 pm – 4:30 pm; Office Hours are 9:30 am – 6:00 pm (Rule 8-9).
- **Registry Management:** Registrar oversees appeal scrutiny, record maintenance, and cause lists (Rule 15).
- **Cause Lists:** Published online daily, prioritize urgent and part-heard matters (Rule 38-39).
- **Document Translation:** Non-English/Hindi documents require certified English translation (Rule 23).
- **Public Hearing:** Opens unless restricted; ex parte decisions for absent parties (Rule 7, 42-43).
- **Miscellaneous Applications:** Delay condonations, adjournment, or early hearing applications use GSTAT Form-01 with affidavits (Rule 29).
- **Tribunal Powers:** Can summon witnesses and enforce attendance per



Code of Civil Procedure, 1908 (Rules 84, 88).

- **Inherent Powers:** Allows orders to ensure justice or prevent abuse of power (Rule 10).
- **Recusal Provisions:** Members recuse for personal, familial, or professional conflicts, with undisclosed reasons (Rule 106).
- **Order Publication:** Signed orders uploaded online; final orders may be published (Rule 51, 52, 115).
- **Case Registers:** Maintains registers for provisional appeals, inspections, and Supreme Court Cases (Rule 59).
- **Procedural Flexibility:** Exemptions or deadline extensions allowed with sufficient cases (Rule 13-14).
- **Abatement Provision:** Proceedings may abate for respondent's death, insolvency, or company wind-up (Rule 44).
- **Error Rectification:** Registrar corrects arithmetical, grammatical, or clerical errors without notice (Rule 26, 108).
- **Higher Court Orders:** Supreme Court/High Court orders reviewed by President or same bench (Rule 117).
- **Additional Evidence:** Allowed only with Tribunal approval for justice or sufficient cause (Rule 45).

Related FORMS

FORM No.	Description
GSTAT FORM-08	Certificate of Discharge (Rule 95).
GSTAT FORM-02	Order Sheet (Rule 54).



GSTAT FORM-03	Application to the Registrar for inspection of records (Rule 67).
GSTAT FORM-04	Memorandum of appearance (Rule 72).
GSTAT FORM-05	Before the Goods and Services Tax Appellate Tribunal (Rule 6 and 81)
GSTAT FORM-06	Summons before the GSTAT (Rule 84(3)).
GSTAT FORM-07	Before the Goods and Services Tax Appellate Tribunal (Rule 93)
GSTAT FORM-08	Certificate of Discharge (Rule 95).

8 Government Records Forms

GSTAT-CDR-01	Preparation and publication of daily Cause List (Rule 38).
GSTAT-CDR-02	Court Diary (Rule 53 and 110).
GSTAT-CDR-03	Register of Provisional Appeals (Rule 59(a)).
GSTAT-CDR-04	Register of Appeals (Rule 59(b)).
GSTAT-CDR-05	Register of Interlocutory Appeals (Rule 59(c)).
GSTAT-CDR-06	Register of Inspection (Rule 71).
GSTAT-CDR-07	SUPREME COURT (Rule 116).
GSTAT-CDR-08	HIGH COURT (Rule 116).

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