Booklet on GSTAT procedures

Background

- The Central Board of Indirect Taxes and Customs (CBIC) has notified the Goods and Services Tax Appellate Tribunal (GSTAT) (Procedure) Rules, 2025 (GSTAT Rules), paving the way for the long-awaited operationalisation of the GSTAT. These rules have been notified under section 111 of the Central Goods and Services Tax Act, 2017 (CGST Act) and made effective from 24 April 2025. The GSTAT Rules provide structure and clarity to the Goods and Services Tax (GST) litigation process. This development is a significant milestone addressing the long-standing demands from stakeholders for quick setting up and implementation of this dedicated appellate mechanism under the GST. The GSTAT Rules provide a lot more clarity on the appellate process as compared to the erstwhile Customs, Excise and Service Tax Appellate Tribunal (CESTAT) Rules and address the previously ambiguous aspects of the appellate process. For instance, the rules now provide for the publication of daily cause lists and specify timelines for the passing of orders etc. These provisions are likely to bring greater certainty and discipline to the appellate process, benefiting both taxpayers and the administration. By providing a clear procedural framework, these rules are expected to enhance efficiency, transparency and predictability in the resolution of GST disputes.
- While the GSTAT Rules pave the path to commence the appellate process, there are other necessary pre-requisites for the GSTAT's functioning, including appointment of members and setting up of infrastructure (location, admin staff, online portal enablement, etc). The Government is moving towards making the GSTAT functional, and the Central Government has appointed judicial and technical members for the Principal Bench and the State Benches. Some of the states have also appointed technical members. The GSTAT portal was also launched on 24 September 2025, enabling the filing of appeals before the GSTAT. Timely operationalisation of GSTAT benches countrywide is critical to facilitate the hearing and disposal of the huge and long-pending backlog of accumulated cases.
- In summary, notification of the GSTAT Rules, appointment of the members of the GSTAT and launch of the GSTAT portal are three significant steps towards the operationalisation of the GSTAT. With effective implementation and robust digital infrastructure, the GSTAT is poised to play a pivotal role in strengthening the GST dispute resolution mechanism in India.

This note aims to provide a comprehensive overview of key aspects relevant to and the procedure to be followed for the filing and hearing of appeals before the GSTAT. We have divided this note into various sub-topics.

1 Notification G.S.R. 256(E) dated 24 April 2025

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Journey of GSTAT

GSTAT – Important timelines

July 2017:
GSTAT provisions notified in the CGST Act

September 2019:
Madras High Court holds GSTAT provisions unconstitutional:
- Qualification of judicial members
- Technical members cannot exceed judicial members in a bench.

September 2021:
Writ filed in Supreme Court for allowing advocates to be GSTAT members

February/March 2023:
Legislative amendments to cure defects in GSTAT constitution
Qualification of judicial and technical members
Four members, viz. two technical and two judicial

December 2023:
CGST (Amendment) Act to allow advocates to become GSTAT members and to revise age-limit criteria

May 2024:
First GSTAT president takes oath

July 2024:
Revised time limit for filing appeals before GSTAT – three months from the notified date
Circular issued for payment of pre-deposit with undertaking to file appeal

Journey of GSTAT

GSTAT – Important timelines

August 2024:
Principal Bench at New Delhi

November 2024:
Various State Benches notified

April 2025:
GSTAT Rules notified

September 2025:
- GSTAT portal launch
- Amendments in GST Rules and forms
- Principal Bench matters notified
- Advisory on appeal filing in staggered timelines
- Members appointed

Jurisdictional aspects

The CBIC had notified[2] the Principal Bench of the GSTAT in August 2024 and the State and Circuit Benches in November 2024. The various aspect in relation to the nature of dispute that can be referred to the Principal or State Benches and the pecuniary limit for filing an appeal, etc. are summarised below.

Particulars	Description
Number of benches of the GSTAT	• One Principal Bench to be established in New Delhi • A total of 31 state benches covering 36 states or union territories (UTs) to be established in notified locations (including Circuit Benches). • The bench before which the appeal needs to be filed must be checked based on the notified jurisdiction.
Nature of dispute and jurisdiction of benches	• Principal bench: Any matter including place of supply issues – Cases in which any one of the issues relates to the place of supply – Case or class of cases pending before two or more State Benches involving identical question of law, subject to the satisfaction of the President (it is not specified that the pendency should be in general or qua the same taxpayer) – Cases where one or more issue involved is covered under section 14 of the Integrated Goods and Services Tax Act, 2017 (IGST Act) (OIDAR) or section 14A of the IGST Act (specified actionable claim) or section 20 of the CGST Act (ISD) – Matters pertaining to anti-profiteering • State Bench: All matters matter except the ones covered above • Delhi state matters (not pertaining to the above): To be filed before the Delhi State Bench • Appeal against the orders of the Principal Bench would lie directly before the Supreme Court (unlike orders of the State Benches, which can be appealed before the High Court)

2 Notification no. S.O. 5063 (E) dated 26 November 2024

Allocation of cases between Single-Member Bench and Division Bench in State Benches	• Single-Member Bench: – Appeals where the aggregate amount of tax or input tax credit involved, or the fine, fee, or penalty, taking into account all the issues and periods covered in the order which is appealed against, does not exceed ₹50,00,000; and – The issues concerned do not involve any question of law • Division Bench: – Appeals where the aggregate amount of tax or input tax credit involved, or the fine, fee, or penalty, taking into account all the issues and periods covered in the order which is appealed against, exceeds ₹50,00,000; or – All matters where a question of law is involved even if the amount involved is less than ₹50,00,000 – Any matter which was previously heard or decided by the Division bench for the same taxpayer within the same state and for the same issue for the same tax period or a different tax period.
Monetary limit for filing appeal	• Taxpayer: No limit • Revenue: ₹20,00,000 (subject to specified exceptions)[3] • The total amount in dispute is to be considered to determine the monetary limit, as above. • Discretionary power is granted to the GSTAT to refuse to entertain an appeal in matters involving tax, input tax credit, fine, fee, or penalty below ₹50,000.

3 CBIC Circular No. 207/1/2024-GST dated 26 June 2024

Process for filing an appeal

The GSTAT Rules comprehensively outline the procedure for filing an appeal. According to these rules, appeals must be submitted online via the GSTAT e-filing portal. The following table presents a step-by-step summary of the process of filing an appeal, including timelines, method of filing, contents, cause list, endorsements, and other relevant aspects.

<table>
<tr><th>Particulars</th><th>Description</th></tr>
<tr><td>Timeline for filing an appeal before the GSTAT</td><td>

The timeline for filing is three months from the date of communication of the order or 30 Jun 2026[4] (this date has been notified as the last date for filing appeals where communication is before 1 Apr 2026), whichever is later.
Vide an earlier order, the appeal filling was to be done in staggered manner. Vide order dated 16 Dec 2025, the staggered filing has been dispense with and all appeals can be filed with effect from 18 Dec 2025 irrespective of the date of appeal/revision. The earlier staggered date was as follows:

<table>
<tr><th>S. no.</th><th>Date of filing of GST APL 01/03 or date of issuance of RVN-01 on GST portal*</th><th>Start of period of filing appeal before GSTAT**</th></tr>
<tr><td>1</td><td>On or before 31 January 2022</td><td>24 September 2025</td></tr>
<tr><td>2</td><td>1 February 2022 to 28 February 2023</td><td>1 November 2025</td></tr>
<tr><td>3</td><td>1 March 2023 to 31 January 2024</td><td>1 December 2025</td></tr>
<tr><td>4</td><td>1 February 2024 to 31 May 2024</td><td>1 January 2026</td></tr>
<tr><td>5</td><td>1 June 2024 to 31 March 2026</td><td>1 February 2026</td></tr>
</table>
</td></tr>
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4 Notification No. S.O. 4220(E). dated 17 September 2025

	*For order-in-appeal (OIA) or order of revisionary authority communicated up to 31 March 2026. **Last date of filing is 30 June 2026. • Further, earlier where details of the OIA and notices in the form of RVN- 01 are not available on the GSTAT portal, the filing for these appeals will be allowed from 1 January 2026 to 30 June 2025.
Form and manner of filing appeall	• The appeal is to be filed electronically in **Form GST APL-05** along with a certified copy[5] of the impugned order and supporting documents. In terms of rule 110 of the CGST Rules, only in cases where the OIA is not uploaded on the GST portal, uploading of the self-certified copy of the order is required. • Post filing of the appeal, a provisional acknowledgement will be issued immediately in part A of GST APL 02A • Final acknowledgement will be issued in part B of Form GST APL-02A upon removal of defects (if any), and the date of issue of the provisional acknowledgement shall be considered as the date of filing of appeal.
Fee	• For filing or restoration of appeal, the fee is ₹1,000 per ₹1,00,000 of the tax or input tax credit or fine or fee or penalty, subject to a minimum of ₹5,000 and maximum of ₹25,000. • For appeals with no demand of tax, interest, and penalty is ₹5,000. • No fee is needed for applications to rectify errors under section 112 (10) of the CGST Act. • For any application other than the above and except departmental applications, the fee is ₹5,000.

5 'Certified copy' means the original copy of the order or the documents received by the party, a copy thereof duly authenticated by the concerned department or a copy duly authenticated by the 'authorised representative' of the appellant or respondent.

Pre-deposit	• Of the remaining tax amount in dispute, 10% is subject to a maximum limit of ₹20 crore each for CGST and SGST and ₹40 crore for IGST. This is in addition to the pre-deposit made at the time of filing the first appeal. • For orders involving only penalty, 10% of the penalty amount is the pre-deposit. This provision is in effect from 1 October 2025. • Automatic stay of the balance amount occurs on payment of the pre-deposit.
Grounds taken before GSTAT (but not taken at a lower level)	• The GSTAT Rules state that no party can be heard on a ground not taken in the appeal form except with the leave of the Tribunal. However, the GST Rules are silent on whether a ground not urged before a lower authority can be raised before the GSTAT. • If any ground was not raised before the lower authority, it is advisable to include such additional grounds in the appeal form itself. If an objection is raised to the inclusion of such a ground, the appellant needs to justify why the ground was not taken earlier. Based on the experience in the other tax tribunals (such as the Income-tax Appellate Tribunal), such grounds may still be considered by the GSTAT, especially where they involve pure questions of law; however, the appellant may be required to seek leave of the GSTAT. As a matter of prudence, all possible grounds should ideally be raised at the lower authority stage itself to avoid such objections at a later stage.
Parties to appeal	• In case of an appeal by the taxpayer, the commissioner with jurisdiction over the officer who has passed the order-in-original (OIO) is to be tagged as the respondent.
Structure of appeal	• The content of the appeal should be divided into paragraphs, numbered consecutively. • Standard templates with detailed annexures for case summary, appellant details, facts, payment details etc. are provided on the GSTAT portal.
Grounds of appeal	• The grounds of appeal must be listed in a concise manner and numbered separately. The entire appeal, including the appeal form, is to be prepared with double spacing on an A4-size paper.

Endorsements and verification	• The form must be signed and verified by the appellant, certifying that all attached documents are true copies of originals. • The name and signature of the authorised representative must appear at the foot of every appeal or pleading. Each appeal is to be signed by the concerned party.
Names of parties	• The names of the parties should be numbered consecutively. In the event of a party's death during pendency of appeal, their legal heirs or representatives should be indicated using sub-numbers.
Translation of documents	• Non-English documents must be accompanied by an English translation.
Production of authorisation	• A person signing or verifying the appeal must produce a true copy of the authorisation letter for verification.
Rectification of defects (if any)	• The registrar may accept defective forms and require amendments within 30 days from the date of filing of the document. The forms may be rejected if not amended in time.
Reply to appeal and rejoinder	• The respondent may file a reply to the appeal or applications and copies of the documents in person or through an authorised representative with the registrar within one month of receipt of the appeal. • On being served the reply or documents above, the applicant shall specifically admit, deny, or rebut the facts stated by the respondent in her or his submission and state such additional facts as may be found necessary. • At present, the user manual for the GSTAT portal does not specify any procedure for filing a reply to the appeal or rejoinder.
Cross objections[6]	• Any party, notwithstanding that she or he may not have appealed against the OIA, may file a cross-objection against any part of the order appealed against, within 45 days from the date of receipt of the notice of filing the appeal by the counter party. This time period of 45 days is condonable for a further period of 45 days. • The utility for filing cross-objections is available on the GSTAT portal. The cross-objection must be filed electronically using **Form GST APL – 06**.

6 It is a formal objection filed by a respondent challenging certain aspects of the judgment that are unfavourable to them, even if they are otherwise satisfied with the overall outcome.

Other points	• **Single appeal:** One appeal can be filed against one OIA, regardless of the number of related notices, refund claims, or demand orders. • **Multiple OIOs:** If an OIA covers multiple OIOs, separate appeals must be filed for each OIO. • **Multiple aggrieved persons:** Each affected person must file their own appeal, and joint appeals shall not be entertained.
Filing of interlocutory applications	• Interlocutory applications for stay, direction, rectification in order, condonation of delay, early hearing, exemption from production of copy of order appealed against or extension of time must be filed in **GSTAT FORM-01**.

Other important aspects to consider while filing the application

Particulars	Description
Prepare documents offline in Excel file	• Download and fill the e-Filing Excel sheet (contains detailed checklist), and scan and save all the required documents in PDF format (max 20/50MB) before logging in.
Pay appeal fee and digitally sign	• Use Bharatkosh for online or offline payment, upload challan if offline and digitally sign via DSC or Aadhaar e-sign.
Authorised representat-ive	• **Authorised representatives** need to mandatorily register on the GSTAT portal by uploading the registration or enrolment certification. • **For the taxpayer**, prompt for 'add representative' is mandatory workflow steps while filing the appeal, and it can be declared as 'INPERSON' if the authorised representative is not yet appointed. • The GSTAT Rules require the submission of GSTAT Form 4 along with the authorisation letter in order to appear before the GSTAT. GSTAT Form 4 (Vakalatnama or Memorandum of Appearance) is to be uploaded along with the appeal.
Selection of Principal Bench or State Bench and Common adjudicating authority parentage	• While updating the details on the GSTAT portal, the taxpayer needs to select 'Yes' or 'No' to declare whether only the Principal Bench has jurisdiction over the matter involved. • Furthermore, the taxpayer must also declare 'Yes' or 'No' to indicate whether the matter was adjudicated by the Common Adjudicating Authority, and also its parentage.
Payment of pre-deposit and court fees	• The payment of pre-deposit, as required for filing an appeal, is permitted exclusively through the GST Portal. However, court fees and appeal filing fees can be paid through the GSTAT portal (both online and offline modes are available).

Listing of matters

Particulars	Description
Preparation and publication of a daily cause list	• The registrar shall publish the cause list for the next working day on the notice board and the GSTAT portal before closing hours. • A new cause list is to be issued if the GSTAT does not function due to a holiday or unforeseen reasons (If the bench sitting is cancelled, the case is adjourned to the next convenient date).
Listing of cases	• Urgent matters filed before 12pm are to be listed on the next working day if the matter is complete in all respects as provided in the GSTAT Rules. • Exceptional cases filed before 3pm may be listed the next day with the specific permission of the bench.
Order of priority in the listing	• Pronouncement of orders • Clarification • Admission • Orders or directions • Part heard cases • Numerical order or as directed by the bench
Service of notice and communi-cation	• Notices or communication to be served via any method under section 169 of the CGST Act, including service, to the authorised representative.

Process for hearing of appeals

Under this section, we have summarised the process of appearance, comprising the procedures and compliances related to the hearing of appeals and appointment of authorised representatives. It also offers details of the relevant documents and orders pronounced by the GSTAT.

Particulars	Description
Hearing of appeals:	
Sitting of GSTAT	• The GSTAT shall sit at locations as notified by the Central Government. • It shall sit ordinarily from 10:30am to 1:30pm and from 2:30 to 4:30pm.
Hearing date	• The appellant is to be heard on the day fixed (or adjourned) for hearing. • If necessary, the GSTAT will hear the respondent, and the appellant is entitled to reply.
Adjournment	• It is limited to a maximum of three times per party. • Normally, requests for adjournments should be made before the bench handling the case. • In extraordinary circumstances, the registrar, if so directed by the Tribunal, may adjourn any matter and present it before the Tribunal in chambers.
Conduct of proceedings and hearings	• Proceedings should be conducted and recorded through and on the GSTAT portal. • Hearings may be conducted, in either physical or electronic mode, upon obtaining the permission of the bench.
Non-appearance of the appellant or respondent	• If the appellant fails to appear on the scheduled date of hearing, the GSTAT may dismiss the appeal for default or decide it on merits ex-parte. • If an appeal is dismissed due to non-appearance of the appellant, the appellant may later request a restoration by showing a sufficient cause for absence. The GSTAT may set aside the dismissal and reinstate the appeal.

Production of evidence	• The appellant is not generally allowed to present new evidence that was not produced during the original proceedings. • The GSTAT can admit new evidence under specific circumstances. • The GSTAT may: – direct the production of documents or examination of witnesses before either itself or another authority that must comply and return the records – independently summon documents or witnesses to ensure justice – direct parties to give evidence by affidavit and may order cross-examination of any deponent if necessary.
Difference of opinion	• In case of differences of opinion among members of the bench, the matter shall be referred to a third member by the president.
Powers of the GSTAT	• The GSTAT has the same powers as vested in a civil court under the Code of Civil Procedure, 1908, while trying a suit in respect of specified matters. • It can exempt parties from compliance with any rule requirement and may give such directions in matters of practice and procedure for substantial justice. • It can extend the time limit for performing any act or taking any proceeding upon such terms (if any), even if the application is made after the time limit has expired. • It has inherent powers to give orders or directions necessary for justice or to prevent the abuse of its process.
Authorised representative:	
Filing of a vakalatnama, memorandum of appearance or letter of authorisation	• These should be filed by an authorised representative in **GSTAT FORM 4**, duly executed by or on behalf of the relevant party.

Engaging or changing an authorised representative in any pending case or proceeding before the GSTAT in which there is already an authorised representative on record	• The authorised representative must obtain written consent from the existing representative or seek permission from the GSTAT when such consent is refused. • The consent application must be duly stamped as per the respective High Court rules, except for an application filed under section 112 (3) of the CGST Act.
Professional dress	• Authorised representatives must wear their professional dress as prescribed in their Code of Conduct while appearing before the GSTAT. – Men are required to wear a close-collared black coat or open-collared black coat with a white shirt and black tie. – Women must wear a black coat over a white sari or any other white dress. – It is not mandatory to wear a black coat during the summer season from 15 April to 31 August.
Issuance of order:	
Pronouncement of order	• The order is pronounced either immediately after the hearing or as soon as practicable, but not later than 30 days from the final hearing, excluding vacations or holidays.
Details of the order	• The order must be written, signed, and dated by bench members. It should be stated in clear and precise terms in the last paragraph of the order. A summary of the final order shall also be uploaded in Form GST APL- 04A. • Any corrections in the order must be carried out neatly. • Members constituting the bench must affix their signatures in the order of their seniority from right to left. The order shall also bear the GSTAT seal.

Date of order	• The last hearing date should be on the first page. • If the order is dictated upon conclusion of the hearing before the bench, the dictation date is the final order date. If the order is reserved, the pronouncement date is the final order date. • When a decision's gist is pronounced without a detailed order, the final order date is the date when all the bench members sign it, with the latest signature date being the order date.
Certified copy	• A certified copy of every order passed by the GSTAT must be provided to the parties involved.

Process post issuance of the GSTAT order

Under this section, we have summarised the processes to be followed by relevant persons post issuance of GSTAT orders, such as service, publication and rectification of the order and further appeal to the High Court or Supreme Court:

Particulars	Description
Service of order	• The order is to be served to each of the parties to the appeal.
Publication of order	• The orders deemed fit for publication may be released for publication based on the terms and conditions laid down by the GSTAT.
Rectification of order	• The GSTAT can amend any order to rectify errors apparent on the face of record on its own accord or upon application by any party to appeal within **three months from the date of order**. • The application is to be filed online in the prescribed form within **one month from the date of the final order**.

Miscellaneous

Under this section, we have summarised the processes regarding affidavits, inspection of records, and other key considerations.

Particulars	Description
Affidavits	• The title must include the cause title of the relevant appeal, application, or proceeding. • It must comply with Order XIX, rule 3 of the Civil Procedure Code, 1908. • The affidavit must be sworn or affirmed before an advocate or notary who must affix their official seal. • If the deponent is illiterate, visually challenged, or unfamiliar with the affidavit's language, the attester must certify that the affidavit was read, explained, or translated to the deponent, who understood and signed or marked it in the attester's presence. • If the deponent is unknown to the attester, their identity must be confirmed by a known person, who must also sign. • The attached documents must be referred to as annexures, with each endorsed and signed by the attester with their name and designation.
Right to inspection	• Applicants or their authorised representatives may inspect case records by submitting a written application in a prescribed form to the registrar and paying the prescribed fee. • Inspection of records (pending or decided cases) is allowed only upon the registrar's order.

Other key considerations:	
Award of costs in proceedings by the GSTAT	• The GSTAT may award the cost for meeting the legal expenses of the respondent of the defaulting the party when it deems fit. • It may require either party to cover the litigation costs of the other side in suitable cases. • It may impose exemplary costs on the defaulting party in case of abuse of the court process.
Placing of Supreme Court and High Court orders before the GSTAT	• The interim or final order passed by the Supreme Court or High Courts in an appeal or other proceeding against the GSTAT decision will be – placed before the president of the GSTAT and the same bench of members for information – kept in the relevant case file. • The registrar's immediate attention will be drawn to directions requiring compliance.

Comparison of the GSTAT and CESTAT provisions

The table below broadly compares some key provisions regarding the GSTAT and CESTAT.

Basis	GSTAT	CESTAT
Mode of filing	• To be filed electronically. Can also be filed manually with the permission of the registrar as per GSTAT Rules. However, the present option is to file online on the GSTAT portal only.	• To be presented by the appellant in person or by an agent to the concerned officer or sent by registered post addressed to the concerned officer • However, post 15 November 2025, all appeals will mandatorily have to be filed online. The physical filing of appeal before the CESTAT will be discontinued with effect from 31 December 2025.
Mode of hearing	• Physical hearing • Option of conducting an online hearing	• Physical hearing • Option of conducting an online hearing on one weekday—Thursday, on prior request

Days excluded	• For any act that is prescribed under the CGST Act or Rules, GSTAT Rules, or any other law or that is fixed by the GSTAT, the day from which the period for doing any act is to be reckoned will be excluded. • If the last day expires on a day when the GSTAT office is closed, that day and any succeeding day or days on which the GSTAT remains closed will also be excluded.	• No explicit exclusion
Fees	• Filing fee: Maximum ₹25,000 • Miscellaneous fee: ₹5,000	• Filing fee: Maximum ₹10,000 • Miscellaneous fee: ₹500
Cause list	• Daily	• Weekly
Adjournment	• Requests are to be normally made before the bench. • In extraordinary circumstances, the registrar may adjourn a matter on the direction of the GSTAT in chambers and present it before the GSTAT in chambers.	• The CESTAT may adjourn on such terms as it thinks fit and at any stage of the proceedings.
Withdrawal of appeal	• Option available to withdraw before issuance of the order	• Not explicitly provided in the CESTAT Rules but cannot normally be withdrawn once hearings are concluded and orders are reserved.

Disposal of case	• As far as possible, within a period of one year • From the date of hearing: Within 30 days, excluding holidays or vacation	• Within three years from the date of filing of appeal • Pass the order within six months from the date of hearing; otherwise, in practice, the matter is re-heard.
Disposal of case	• As far as possible, within a period of one year • From the date of hearing: Within 30 days, excluding holidays or vacation	• Within three years from the date of filing of appeal • Pass the order within six months from the date of hearing; otherwise, in practice, the matter is re-heard.
Extraordinary powers	• Extraordinary powers to extend the timeline for compliances under the GSTAT Rules to meet the ends of justice	• Not explicitly provided in the CESTAT Rules

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Prescribed forms

Forms	Content
Form GST APL-05	Appeal to the appellate tribunal by taxpayer
Form GST APL-02A	Acknowledgement of submission of appeal (provisional acknowledgment shall be issued in Part A of GST APL-02A and final acknowledgment in Part B of GST APL-02A)
Form GST APL-06	Cross-objection before the appellate authority or appellate tribunal
Form GST APL-07	Appeal to the appellate tribunal by the Department
Form GST APL-08	Appeal to the High Court under section 117 of the CGST Act
Form GST APL-04	Summary of demand after issue of the order by the appellate authority, revisional authority or court
Form GST APL-04A	Summary of order passed by GSTAT (to be uploaded by GSTAT)
GSTAT FORM-01	Interlocutory application
GSTAT FORM-04	Memorandum of appearance
GSTAT FORM-08	Certificate of discharge
GSTAT FORM-03	Inspection of records

Abbreviations

Abbreviation	Definition
CBIC	Central Board of Indirect Taxes and Customs
CESTAT	Customs, Excise and Service Tax Appellate Tribunal
CGST	Central Goods and Services Tax
CGST Act	Central Goods and Services Tax Act, 2017
GST	Goods and Services Tax
GSTAT	Goods and Services Tax Appellate Tribunal
GSTAT Rules	Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025
IGST	Integrated Goods and Services Tax
OIA	Order-in-appeal
OIO	Order-in-original
SGST	State Goods and Services Tax

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