



# Booklet on the GSTAT (Procedure) Rules, 2025



# Background

- The Central Board of Indirect Taxes and Customs (CBIC) has notified the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025 (GSTAT Rules), paving the way for the long-awaited operationalisation of the GSTAT. These rules have been notified<sup>1</sup> under section 111 of Central Goods and Services Tax Act, 2017 (CGST Act), and have been 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, specify timelines for the passing of orders and clarify the exclusion of holidays in the computation of limitation periods. 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 prerequisites for the GSTAT's functioning, including appointment of members and setting up of infrastructure (location, admin staff, online portal enablement, etc). It is expected that the government would expeditiously work towards making the GSTAT functional. Timely operationalisation of GSTAT benches across the country 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 is a favourable and long-awaited development. 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 filing and hearing of appeals before the GSTAT. We have divided this note into various sub-topics.
- We have provided our comments in each section and highlighted a few open points that need more clarity.

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<sup>1</sup> Notification G.S.R. 256(E) dated 24 April 2025

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# Journey of GSTAT

## GSTAT – Important timelines



## Jurisdictional aspects

The CBIC notified<sup>2</sup> the principal bench of the GSTAT in August 2024 and the state and circuit benches in November 2024. Further provisions in relation to the nature of dispute that can be referred to the principal or state benches, as well as the pecuniary limit for filing an appeal, etc., as contained in the CGST Act, CGST Rules and GSTAT Rules, are summarised below.

Particulars	Description
<b>Number of benches of the GSTAT</b>	<ul style="list-style-type: none"> <li>• One principal bench is to be established in New Delhi.</li> <li>• Twenty-nine state benches covering 36 states are to be established in notified locations (including circuit benches).</li> <li>• The bench before which the appeal needs to be filed must be checked based on the notified jurisdiction.</li> </ul>
<b>Nature of dispute</b>	<ul style="list-style-type: none"> <li>• Principal bench: Any matter including place of supply issues</li> <li>• State bench: Any matter except place of supply issues</li> <li>• GSTAT to hear pending anti-profiteering matters</li> <li>• Delhi matters (not pertaining to place of supply): To be filed before the Delhi State Bench</li> <li>• Although the GSTAT Rules do not specifically mention integrated goods and services tax (IGST) transactions, section 20 of the IGST Act, 2017, borrows powers from the CGST Act and includes the provisions of appeal.</li> <li>• In case an order in appeal (OIA) covers multiple issues including that of place of supply, the same should be referred to the principal bench.</li> <li>• Would matters pertaining to the IGST on import of goods be heard by the CESTAT or GSTAT? The CBIC should issue a circular to clarify.</li> <li>• The CESTAT is to function as previously for handling disputes in relation to the erstwhile law and Customs.</li> </ul>

<sup>2</sup> Notification no. S.O. 5063 (E) dated 26 November 2024

<b>Monetary limit for filing appeal</b>	<ul style="list-style-type: none"> <li>• Taxpayer: No minimum limit</li> <li>• Revenue: INR 2,000,000 (subject to specified exceptions)<sup>3</sup></li> <li>• The total amount in dispute is to be considered to determine the monetary limit.</li> <li>• 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 INR 50,000.</li> </ul>
<b>Allocation of cases</b>	<ul style="list-style-type: none"> <li>• Single member: Appeals where tax or input tax credit involved or the fine, fee or penalty determined in any order appealed against is less than INR 5,000,000 and does not involve the question of law</li> <li>• Division bench: Appeals where tax or input tax credit involved or the fine, fee or penalty determined in any order appealed against is INR 5,000,000 and above and all matters involve the question of law</li> </ul>

<sup>3</sup> Circular 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 portal in the designated form. It is to be noted that the OIA against which the appeal is to be preferred would be uploaded on the GST portal, and the appeal to the GSTAT must be filed on the GSTAT portal. The GST portal requires updates to auto-direct the taxpayers to the GSTAT 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.

Particulars	Description
<b>Timeline for filing an appeal before the GSTAT</b>	<ul style="list-style-type: none"> <li>The timeline for filing is three months from the date of communication of the order.</li> </ul>
<b>Form and manner of filing appeal</b>	<ul style="list-style-type: none"> <li>The appeal is to be filed electronically in Form GST APL-05 along with a certified copy<sup>4</sup> this of the impugned order and supporting documents.</li> <li>Post filing of the appeal, a provisional acknowledgement is to be issued.</li> <li>Final acknowledgements are to be issued in Form GST APL-02 post uploading a certified copy of the order and rectifying the defects.</li> <li>Manual filing is allowed with prior permission of the registrar.</li> <li>If a certified copy of the order is not uploaded at the time of filing the appeal, it can be submitted within seven days; the provisional acknowledgement date will be treated as the filing date.</li> <li>If a certified copy of the order is submitted after seven days, the date of submission or uploading the order is to be considered as the filing date.</li> </ul>

<sup>4</sup> '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.

<b>Contents of the appeal form:</b>	
<b>Fee</b>	<ul style="list-style-type: none"> <li>• For filing or restoring an appeal, the fee is INR 1,000 per INR 100,000 of the tax or input tax credit, subject to a minimum of INR 5,000 and maximum of INR 25,000.</li> <li>• For appeals with no demand of tax, interest and penalty, the fee is INR 5,000.</li> <li>• No fee is needed for applications to rectify errors under section 112(10) of the CGST Act.</li> </ul>
<b>Pre-deposit</b>	<ul style="list-style-type: none"> <li>• Of the tax amount, 10% of the tax amount subject to maximum of INR 20 crore each for the CGST and State Goods and Services Tax (SGST) and INR 40 crore for IGST. This is in addition to the pre-deposit made at the time of filing the first appeal.</li> <li>• For orders involving only penalty, 10% of the penalty amount is the pre-deposit. This provision is yet to be notified.</li> <li>• Automatic stay of the balance amount occurs on payment of the pre-deposit.</li> <li>• The law has not clearly specified the requirement of pre-deposit for interest-only appeals.</li> <li>• Pre-deposit can be made using the balance lying in the electronic credit ledger.<sup>5</sup></li> <li>• Clarity is required on whether the balance lying in the electronic credit ledger can be used to make a pre-deposit where the demand pertains to a reverse charge.</li> <li>• Pending the operationalisation of the GSTAT, the pre deposit is to be made with intimation to the proper jurisdictional officer regarding the intention to file an appeal.<sup>6</sup></li> <li>• The taxpayer can adjust the amount paid through DRC-03 against the pre-deposit.</li> </ul>
<b>Title and jurisdiction</b>	<ul style="list-style-type: none"> <li>• The title should clearly state, 'In the Goods and Services Tax Appellate Tribunal' as well as the proceedings or order of authority against which it is preferred.</li> </ul>

<sup>5</sup> Refer: Jyoti Construction v. Deputy Commissioner of CT & GST, Jajpur [2021] 131 taxmann.com 104 (Orissa), Oasis Realty v. Union of India [2022] 143 taxmann.com 5 (Bombay) dated 16 September 2022.

<sup>6</sup> Circular 224/ 18/2024 – GST dated 11 July 2024



<b>Parties to appeal</b>	<ul style="list-style-type: none"> <li>• The following details are to be set out at the beginning of the appeal for each party: Full name, parentage, GST identification number, description, complete address, names of parties to be numbered consecutively and legal heirs in case of death of the party.</li> <li>• In case of an appeal by the taxpayer, the officer who has passed the impugned order (i.e. order-in-original and order-in-appeal) is to be tagged as the respondent.</li> </ul>
<b>Structure of appeal</b>	<ul style="list-style-type: none"> <li>• Divide the content of the appeal into paragraphs, numbered consecutively.</li> </ul>
<b>Grounds of appeal</b>	<ul style="list-style-type: none"> <li>• List the grounds of appeal in a concise manner, and number each ground separately. The entire appeal, including the appeal form, must be prepared in double space on an A4-size paper.</li> </ul>
<b>Endorsements and verification</b>	<ul style="list-style-type: none"> <li>• The form must be signed and verified by the appellant, certifying that all attached documents are true copies of originals.</li> <li>• 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 party concerned.</li> </ul>
<b>Names of parties</b>	<ul style="list-style-type: none"> <li>• Names of the parties should be numbered consecutively. In the event of death of a party during pendency of appeal, their legal heirs or representatives should be shown by sub-numbers.</li> </ul>
<b>Translation of documents</b>	<ul style="list-style-type: none"> <li>• Non-English documents must be accompanied by an English translation.</li> </ul>



<b>Production of authorisation</b>	<ul style="list-style-type: none"> <li>A person signing or verifying the appeal must produce a true copy of the authorisation letter for verification.</li> </ul>
<b>Rejection or amendment of form of appeal</b>	<ul style="list-style-type: none"> <li>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.</li> </ul>
<b>Reply to appeal</b>	<ul style="list-style-type: none"> <li>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.</li> </ul>
<b>Timeline for filing cross objections<sup>7</sup></b>	<ul style="list-style-type: none"> <li>The cross-objection can be filed 45 days from the date of receipt of the notice of filing the appeal. This time period of 45 days is condonable for a further period of 45 days.</li> </ul>
<b>Form and manner of filing cross-objections</b>	<ul style="list-style-type: none"> <li>The cross-objection must be filed electronically in the prescribed form [<b>Form GST APL – 06</b>].</li> <li>It can be filed manually with permission of the registrar.</li> <li>It must be typed in double spacing on an A4-size paper and must be duly paged, indexed and tagged.</li> <li>It must be signed and verified by the appellant, applicant, respondent or authorised representative.</li> </ul>
<b>Filing of rejoinder<sup>8</sup></b>	<ul style="list-style-type: none"> <li>Petitioners can file a rejoinder within one month or such time as may be specified or extended by the bench.</li> </ul>
<b>Other points</b>	<ul style="list-style-type: none"> <li><b>Single appeal:</b> One appeal can be filed per order or decision, regardless of the number of related notices or claims.</li> <li><b>Multiple orders in original:</b> If an OIA covers multiple orders in original, a separate appeal must be filed for each.</li> <li><b>Multiple aggrieved persons:</b> Each affected person must file their own appeal, and joint appeals are not permitted.</li> </ul>
<b>Filing of interlocutory applications</b>	<ul style="list-style-type: none"> <li>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 the prescribed form [<b>GSTAT FORM-01</b>].</li> </ul>

<sup>7</sup> 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.

<sup>8</sup> It is a formal response given by the appellant to respondent's response.

## Listing of matters

Particulars	Description
<b>Preparation and publication of a daily cause list</b>	<ul style="list-style-type: none"> <li>Registrar to publish the cause list for the next working day on the notice board and GSTAT portal before closing hours</li> </ul>
<b>Listing of cases</b>	<ul style="list-style-type: none"> <li>Urgent matters filed before 12pm to be listed on the next working day if the matter is complete in all respects as provided in the GSTAT Rules</li> <li>Exceptional cases filed before 3pm may be listed the next day with specific permission of the Bench.</li> </ul>
<b>Order of priority in the listing</b>	<ul style="list-style-type: none"> <li>Pronouncement of orders</li> <li>Clarification</li> <li>Admission</li> <li>Orders or directions</li> <li>Part heard cases</li> <li>Numerical order or as directed by the bench</li> </ul>
<b>Title of the daily cause list</b>	<ul style="list-style-type: none"> <li>Appeal number, day, date and time, bench hall number and coram details</li> </ul>
<b>New cause list</b>	<ul style="list-style-type: none"> <li>New cause list 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.)</li> </ul>
<b>Service of notice and communication</b>	<ul style="list-style-type: none"> <li>Notices or communications to be served by any method under section 169 of the CGST Act, including service, to the authorised representative</li> </ul>

## Process for hearing of appeals

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

Particulars	Description
<b>Hearing of appeals:</b>	
<b>Sitting of GSTAT</b>	<ul style="list-style-type: none"> <li>The GSTAT sits at locations as notified by the Central Government.</li> <li>It sits ordinarily from 10:30am to 1:30pm and from 2:30 to 4:30pm.</li> </ul>
<b>Hearing date</b>	<ul style="list-style-type: none"> <li>The appellant is to be heard on the day fixed (or adjourned) for hearing.</li> <li>If necessary, the GSTAT will hear the respondent, and the appellant is entitled to reply.</li> </ul>
<b>Adjournment</b>	<ul style="list-style-type: none"> <li>It is limited to a maximum of three times per party.</li> <li>Normally, requests for adjournments should be made before the bench handling the case.</li> <li>In extraordinary circumstances, the registrar may adjourn a matter on direction of the GSTAT in chambers and present it before the GSTAT in chambers.</li> </ul>
<b>Conduct of proceedings and hearings</b>	<ul style="list-style-type: none"> <li>Proceedings should be conducted and recorded through and on the GSTAT portal.</li> <li>Hearings may be conducted, in either physical or electronic mode, upon permission of the Bench.</li> </ul>

<b>Non-appearance of the appellant or respondent</b>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• If an appeal is dismissed for 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.</li> <li>• The GSTAT may hear and decide on the appeal ex-parte if the respondent does not appear on the day fixed for hearing.</li> </ul>
<b>Death or adjudication as an insolvent of a party to appeal</b>	<ul style="list-style-type: none"> <li>• The appeal abates unless an application is made for continuance by or against the successor-in-interest, executor, receiver, liquidator or legal representative within 60 days of the event.</li> <li>• The power to condone a delay in filing such an application is given to the GSTAT.</li> </ul>
<b>Production of evidence</b>	<ul style="list-style-type: none"> <li>• The appellant is not generally allowed to present new evidence that was not produced during the original proceedings.</li> <li>• The GSTAT can admit new evidence under specific circumstances.</li> <li>• The GSTAT may: <ul style="list-style-type: none"> <li>– direct the production of documents or examination of witnesses before either itself or another authority that must comply and return the records,</li> <li>– independently summon documents or witnesses to ensure justice, and</li> <li>– direct parties to give evidence by affidavit and may order cross-examination of any deponent if necessary.</li> </ul> </li> </ul>
<b>Reference to larger bench by the president of the GSTAT</b>	<ul style="list-style-type: none"> <li>• In case of conflicting opinions amongst members of the bench, matter to be referred to larger bench.</li> </ul>

**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 for doing any act or taking any proceeding upon such terms (if any), even if the application is made after the time 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**

- It should be filed by an authorised representative in the prescribed form duly executed by or on behalf of the relevant party.

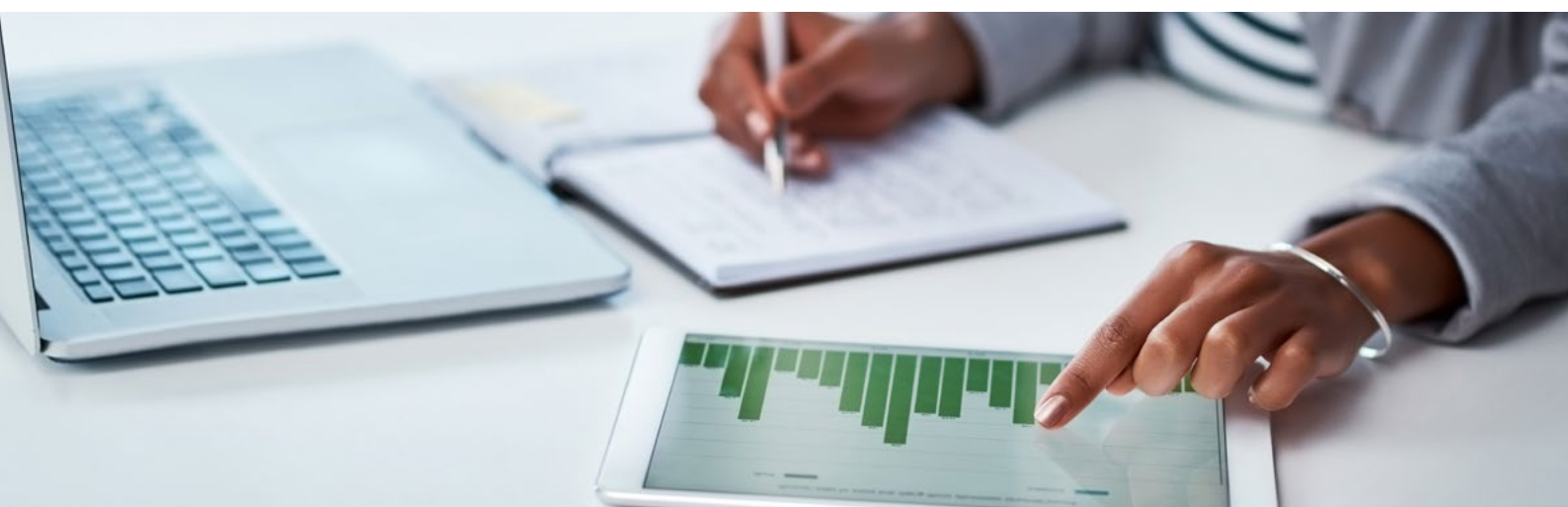




<p><b>Engaging or changing of an authorised representative in any pending case or proceeding before the GSTAT in which there is already an authorised representative on record</b></p>	<ul style="list-style-type: none"> <li>• The authorised representative must obtain written consent from the existing representative or seek permission from the GSTAT when such consent is refused.</li> <li>• 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.</li> </ul>
<p><b>Restriction on appearance</b></p>	<ul style="list-style-type: none"> <li>• The authorised representative, who has tendered advice in connection with the institution of any case or other proceeding before the GSTAT; has drawn pleadings in connection with any such matter; or has, during progress of any such matter, acted for a party, cannot represent an opposing party in the same or connected matter without prior permission from the GSTAT.</li> <li>• Taxpayers who have engaged an authorised representative may be restricted by the GSTAT from making presentations before it.</li> </ul>
<p><b>Professional dress</b></p>	<ul style="list-style-type: none"> <li>• Authorised representatives must wear their professional dress as prescribed in their Code of Conduct while appearing before the GSTAT. <ul style="list-style-type: none"> <li>– Men are required to wear a close-collared black coat or open-collared black coat with a white shirt and black tie.</li> <li>– Women must wear a black coat over a white sari or any other white dress.</li> <li>– It is not mandatory to wear a black coat during the summer season from 15 April to 31 August.</li> </ul> </li> </ul>



Issuance of order:	
<b>Pronouncement of order</b>	<ul style="list-style-type: none"> <li>The order is pronounced either immediately after hearing or as soon as practicable, but not later than 30 days from the final hearing, excluding vacations or holidays.</li> </ul>
<b>Details of the order</b>	<ul style="list-style-type: none"> <li>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.</li> <li>Any corrections in the order must be carried out neatly.</li> <li>Members constituting the bench must affix their signatures in the order of their seniority from right to left.</li> <li>The order must bear the GSTAT seal.</li> <li>A summary of the final order will be uploaded in the form specified in the CGST Rules for this purpose.</li> </ul>
<b>Date of order</b>	<ul style="list-style-type: none"> <li>The last hearing date should be on the first page.</li> <li>If the order is dictated on 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.</li> <li>When a decision's gist is pronounced without a detailed order, the final order date is when all bench members sign it, with the latest signature date being the order date.</li> </ul>
<b>Certified copy</b>	<ul style="list-style-type: none"> <li>A certified copy of every order passed by the GSTAT must be provided to the parties involved.</li> </ul>
<b>Corrections</b>	<ul style="list-style-type: none"> <li>Every member of the bench who has prepared the order will affix their initials at the bottom of each page and under all corrections.</li> </ul>



## 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
<b>Service of order</b>	<ul style="list-style-type: none"> <li>The order is to be served to each of the parties to the appeal.</li> </ul>
<b>Publication of order</b>	<ul style="list-style-type: none"> <li>The orders deemed fit for publication may be released for publication on the terms and conditions laid down by the GSTAT.</li> </ul>
<b>Rectification of order</b>	<ul style="list-style-type: none"> <li>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.</li> <li>The application is to be filed online in the prescribed form within one month from the date of the final order.</li> <li>No amendment that enhances an assessment, reduces a refund or input tax credit, or otherwise increases liability of another party can be made without giving the parties an opportunity to be heard.</li> </ul>
<b>Appeal to High Court</b>	<ul style="list-style-type: none"> <li>The appeal can be filed by any person aggrieved by an order passed by state benches in the prescribed form within 180 days from the date or receipt of order. Condonation is allowed if sufficient cause is shown for the delay.</li> <li>The grounds of appeal and the form of verification will be signed in the prescribed form. The appeal is to be admitted if it involves a substantial question of law.</li> </ul>

<b>Appeal to Supreme Court</b>	<ul style="list-style-type: none"><li>• The appeal can be filed by any person aggrieved by an order passed by the principal bench of GSTAT.</li><li>• Since matters relating to the place of supply would be taken up by the principal bench, appeals for such and all other matters taken up by the principal bench would go directly to the Supreme Court only.</li><li>• An appeal may be preferred to the Supreme Court on any judgement or order passed by the High Court if the High Court, on its own motion or application made by or on behalf of an aggrieved party, certifies it to be fit for appeal to the Supreme Court immediately after passing said judgement or order.</li></ul>
<b>Statement</b>	<ul style="list-style-type: none"><li>• The jurisdictional officer is to issue a statement in the prescribed form clearly indicating the final amount of demand confirmed by the High Court or Supreme Court.</li></ul>



## Miscellaneous

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

Particulars	Description
<b>Affidavits</b>	<ul style="list-style-type: none"> <li>• The title must include the cause title of the relevant appeal, application or proceeding.</li> <li>• It must comply with Order XIX, rule 3 of the Civil Procedure Code, 1908.</li> <li>• The affidavit must be sworn or affirmed before an advocate or notary who must affix their official seal.</li> <li>• 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.</li> <li>• If the deponent is unknown to the attester, their identity must be confirmed by a known person, who must also sign.</li> <li>• The attached documents must be referred to as annexures, with each endorsed and signed by the attester with their name and designation.</li> </ul>
<b>Right to inspection</b>	<ul style="list-style-type: none"> <li>• Applicants or their authorised representatives may inspect case records by submitting a written application in prescribed form to the registrar and paying the prescribed fee.</li> <li>• Inspection of records (pending or decided cases) is allowed only upon the registrar's order.</li> </ul>

**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 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

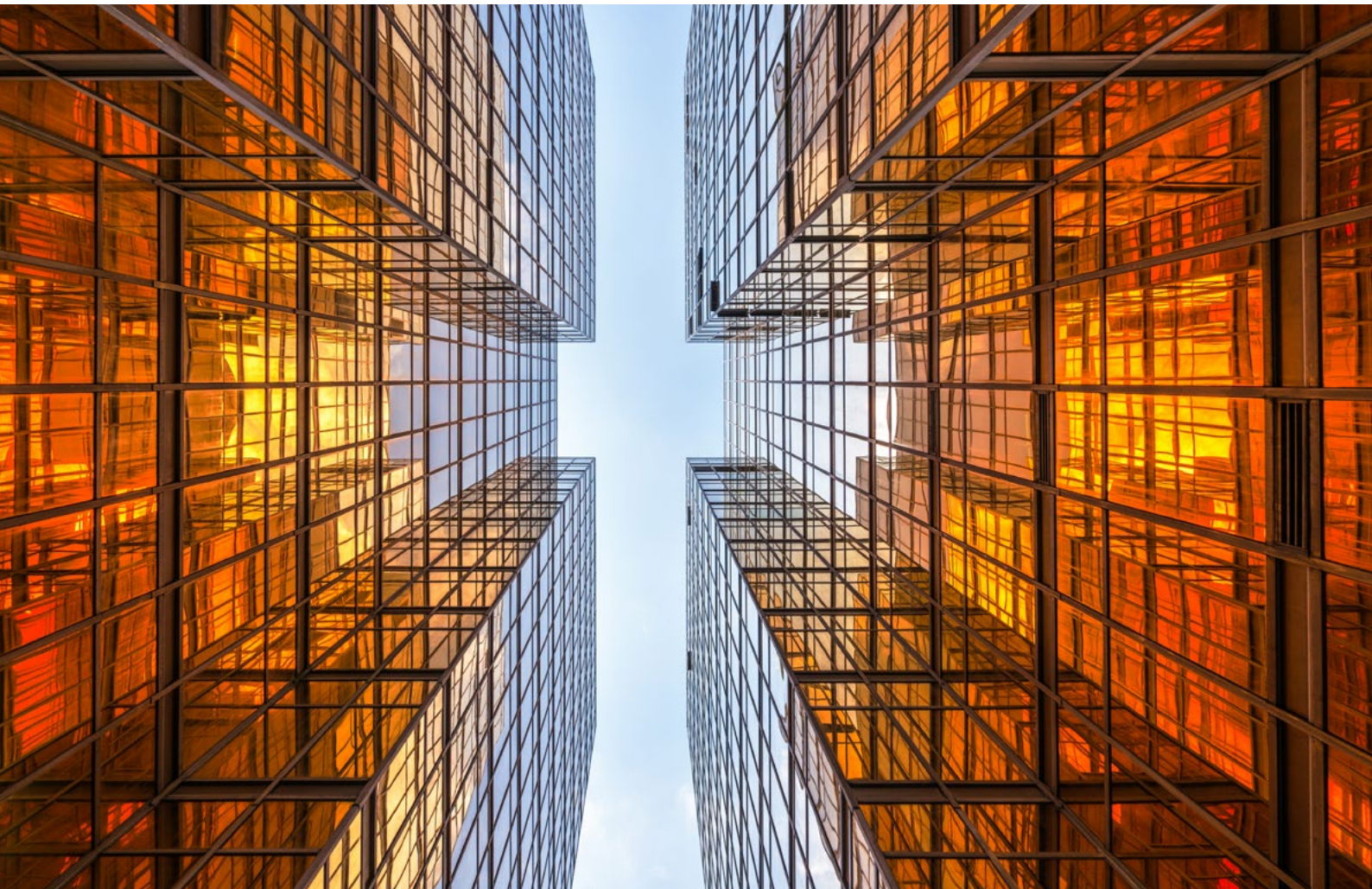
The table below broadly compares some key provisions regarding the GSTAT and CESTAT.

Basis	GSTAT	CESTAT
<b>Mode of filing</b>	<ul style="list-style-type: none"> <li>To be filed electronically</li> <li>Can also be filed manually with the permission of the registrar</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>
<b>Mode of hearing</b>	<ul style="list-style-type: none"> <li>Physical hearing</li> <li>Option of conducting an online hearing</li> </ul>	<ul style="list-style-type: none"> <li>Physical hearing</li> <li>Option of conducting an online hearing on one weekday, i.e. Thursday, on prior request</li> </ul>
<b>Days excluded</b>	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>No explicit exclusion</li> </ul>

<b>Fees</b>	<ul style="list-style-type: none"> <li>• Filing fee: Maximum INR 25,000</li> <li>• Miscellaneous fee: INR 5,000</li> <li>• No clarity on whether the fee is combined or separate for CGST, SGST and IGST</li> </ul>	<ul style="list-style-type: none"> <li>• Filing fee: Maximum INR 10,000</li> <li>• Miscellaneous fee: INR 500</li> </ul>
<b>Cause list</b>	<ul style="list-style-type: none"> <li>• Daily</li> <li>• (Cases filed before 12pm to come up the next day or the succeeding day)</li> </ul>	<ul style="list-style-type: none"> <li>• Weekly</li> </ul>
<b>Adjournment</b>	<ul style="list-style-type: none"> <li>• Requests are to be normally made before the bench.</li> <li>• In extraordinary circumstances, the registrar may adjourn a matter on direction of the GSTAT in chambers and present it before the GSTAT in chambers.</li> </ul>	<ul style="list-style-type: none"> <li>• The GSTAT may adjourn on such terms as it thinks fit and at any stage of the proceedings.</li> </ul>
<b>Withdrawal of appeal</b>	<ul style="list-style-type: none"> <li>• Option available to withdraw before issuance of the order</li> </ul>	<ul style="list-style-type: none"> <li>• Not explicitly provided in the CESTAT Rules but normally cannot be withdrawn once hearings are concluded and orders reserved</li> </ul>



<b>Disposal of case</b>	<ul style="list-style-type: none"> <li>• From the date of filing of appeal: Within one year</li> <li>• From the date of hearing: Within 30 days, excluding holidays or vacation</li> <li>• Orders passed beyond these timelines should still be valid where such orders are passed in the exercise of powers conferred under rule 107 of the GSTAT Rules.</li> </ul>	<ul style="list-style-type: none"> <li>• From the date of filing of appeal: Within three years</li> <li>• From the date of hearing: Within six months</li> </ul>
<b>Extraordinary powers</b>	<ul style="list-style-type: none"> <li>• Extraordinary powers to extend the timeline for compliances under the GSTAT Rules to meet the ends of justice</li> </ul>	<ul style="list-style-type: none"> <li>• Not explicitly provided in the CESTAT Rules</li> </ul>



# Prescribed forms

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





# 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
SGST	State Goods and Services Tax



# About PwC

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