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WORKSHOP

GSTAT Appeal Filing Workshop

Procedure. Drafting. Hearing. Relief.

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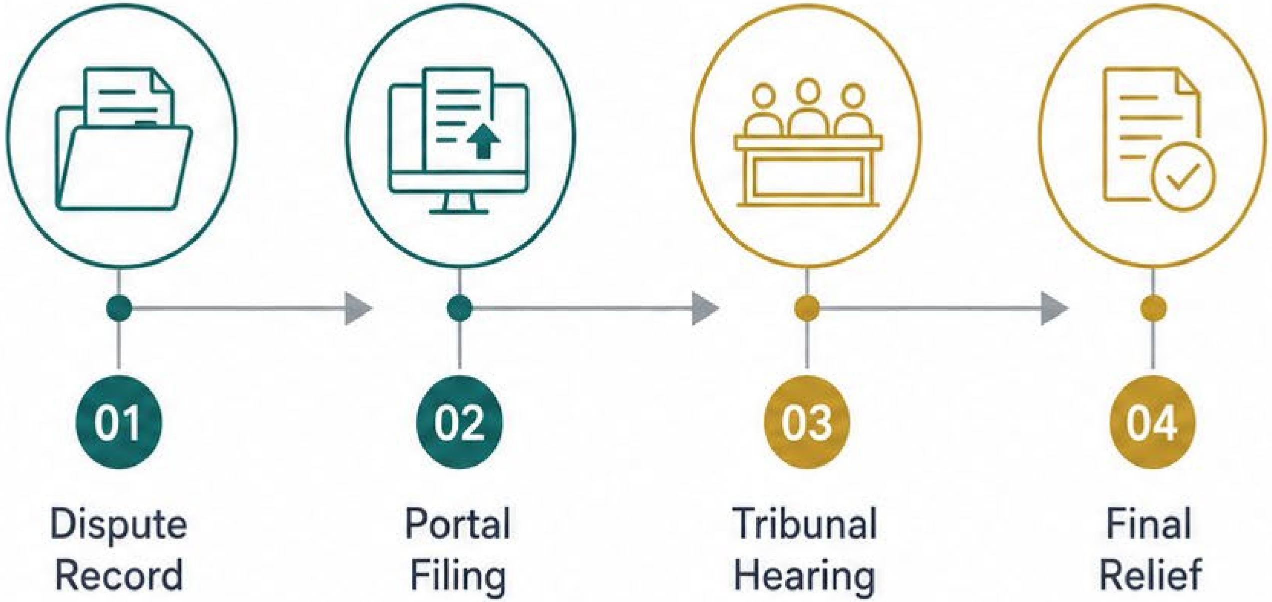
GSTAT Appeal Filing

From Dispute Record to Final Relief

- GSTAT appeal is the second appellate stage under GST.
- It usually starts after the first appeal or revision order.
- The objective is to challenge an adverse order.
- The final goal is clear and enforceable relief.



Core Message

Appeal filing is not clerical uploading.

- It is a litigation strategy.
- It combines law, facts, documents and procedure.
- A weak record leads to a weak appeal.
- A strong appeal starts before GSTAT filing.

The GSTAT Mindset

Think like an appellate practitioner.

- Do not merely repeat earlier submissions.
- Identify exact errors in the impugned order.
- Support every argument with record and law.
- Ask for precise relief from the Tribunal.

Session Roadmap

Record → File → Draft → Plead → Argue → Close

- **Record:** build the case file.
- **File:** complete portal compliance.
- **Draft:** prepare facts, grounds and prayer.
- **Plead:** reply, rejoinder and applications.
- **Argue:** assist the Bench with clarity.
- **Close:** read order and take next action.

GST Dispute Life Cycle

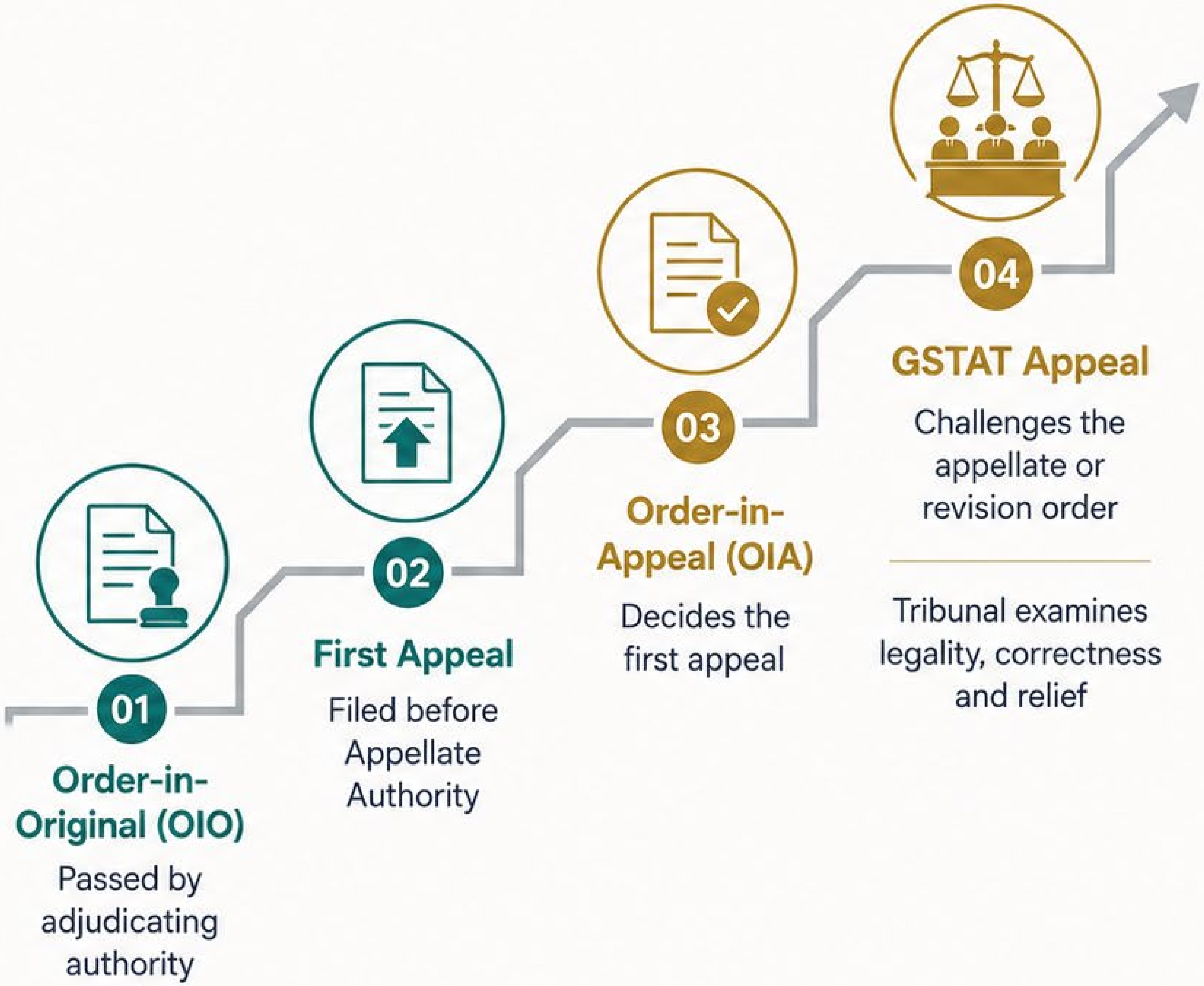
Every GST dispute follows a record trail.

- Investigation or audit creates the first record.
- SCN defines the proposed demand.
- Reply creates the taxpayer's defence.
- Personal hearing records oral submissions.
- Order decides the issue at adjudication stage.

From Order to Appeal

Every appeal challenges an existing order.

- Order-in-Original is passed by adjudicating authority.
- First appeal is filed before Appellate Authority.
- Order-in-Appeal decides the first appeal.
- GSTAT appeal challenges the appellate or revision order.
- Tribunal examines legality, correctness and relief.



Tribunal Does Not Start Fresh

GSTAT tests the record; it does not recreate it.

- Tribunal usually works on existing record.
- New evidence is not automatic.
- Missing documents create practical difficulty.
- Earlier admissions may affect later arguments.
- Record discipline is therefore essential.

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Case Record Is the Foundation

Bad record cannot support good drafting.

- SCN must be carefully studied.
- Replies must be traced issue-wise.
- Hearing submissions should be available.
- OIO and OIA findings must be mapped.
- Evidence must be properly indexed.

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One Case, One Story

The appeal must tell a consistent story.

- Facts should not change at every stage.
- Grounds should flow from the record.
- Prayer should match the dispute.
- Computation should match documents.
- Relief should be commercially meaningful.

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First Control Check

Maintainability comes before merits.

- Check whether the order is appealable.
- Check whether the appellant is an aggrieved person.
- Check whether GSTAT has jurisdiction.
- Monetary threshold is not an automatic bar; it is a discretion filter.
- GSTAT may refuse to admit an appeal where disputed tax / ITC / fine / fee / penalty does not exceed ₹50,000.
- Do not draft on merits before clearing maintainability.

Is the order appealable?

Is the appellant an aggrieved person?

Does GSTAT have jurisdiction?

Discretionary
May refuse to admit
Disputed tax / ITC / fine / fee / penalty does not exceed ₹50,000?

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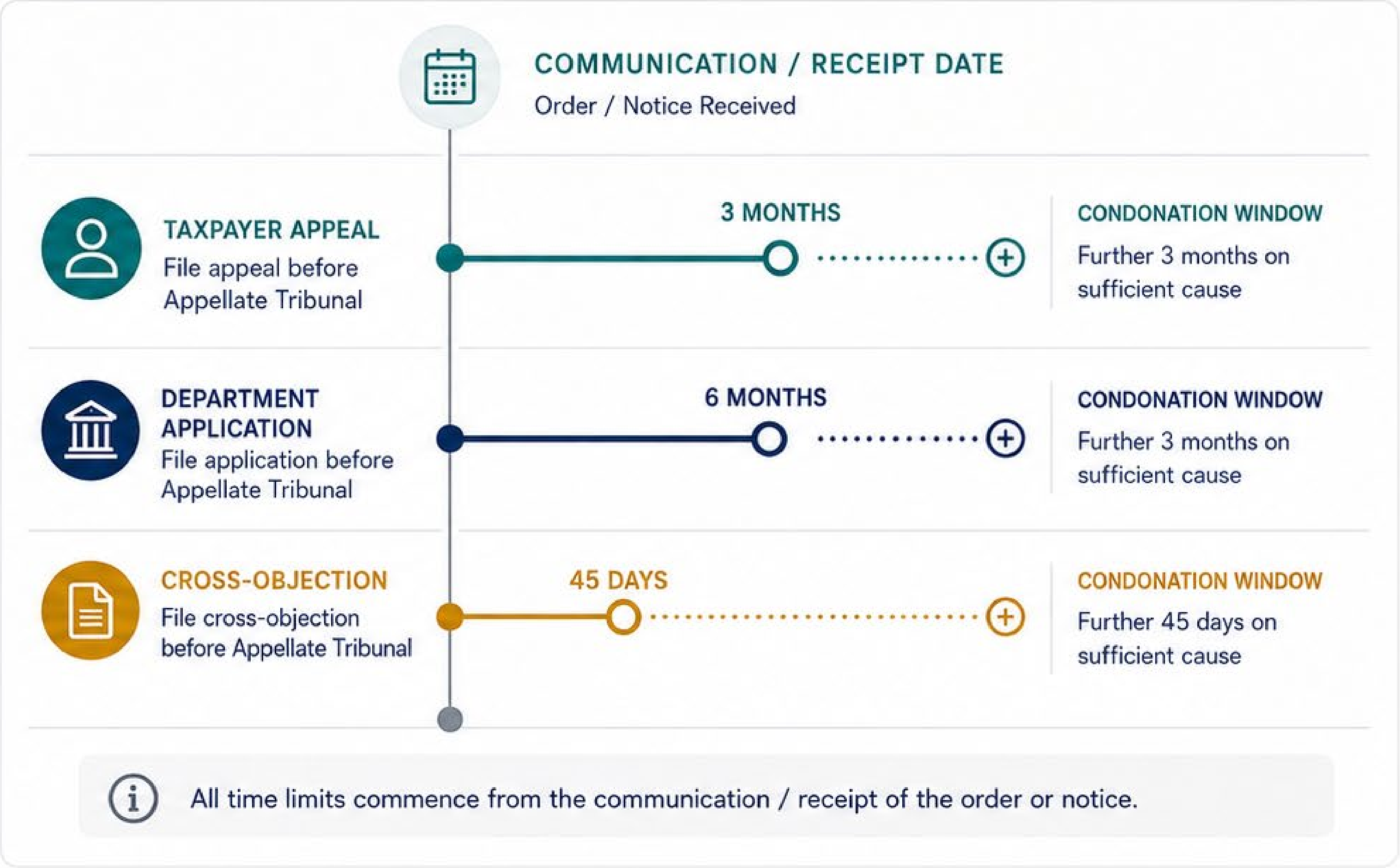
Limitation Check

Time limit is the first litigation risk.

- Taxpayer appeal: within 3 months.
- Department application: within 6 months.
- Cross-objection: within 45 days of notice.
- Appeal / application delay: further 3 months on sufficient cause.
- Cross-objection delay: further 45 days on sufficient cause.
- Count from communication / receipt of the order or notice.



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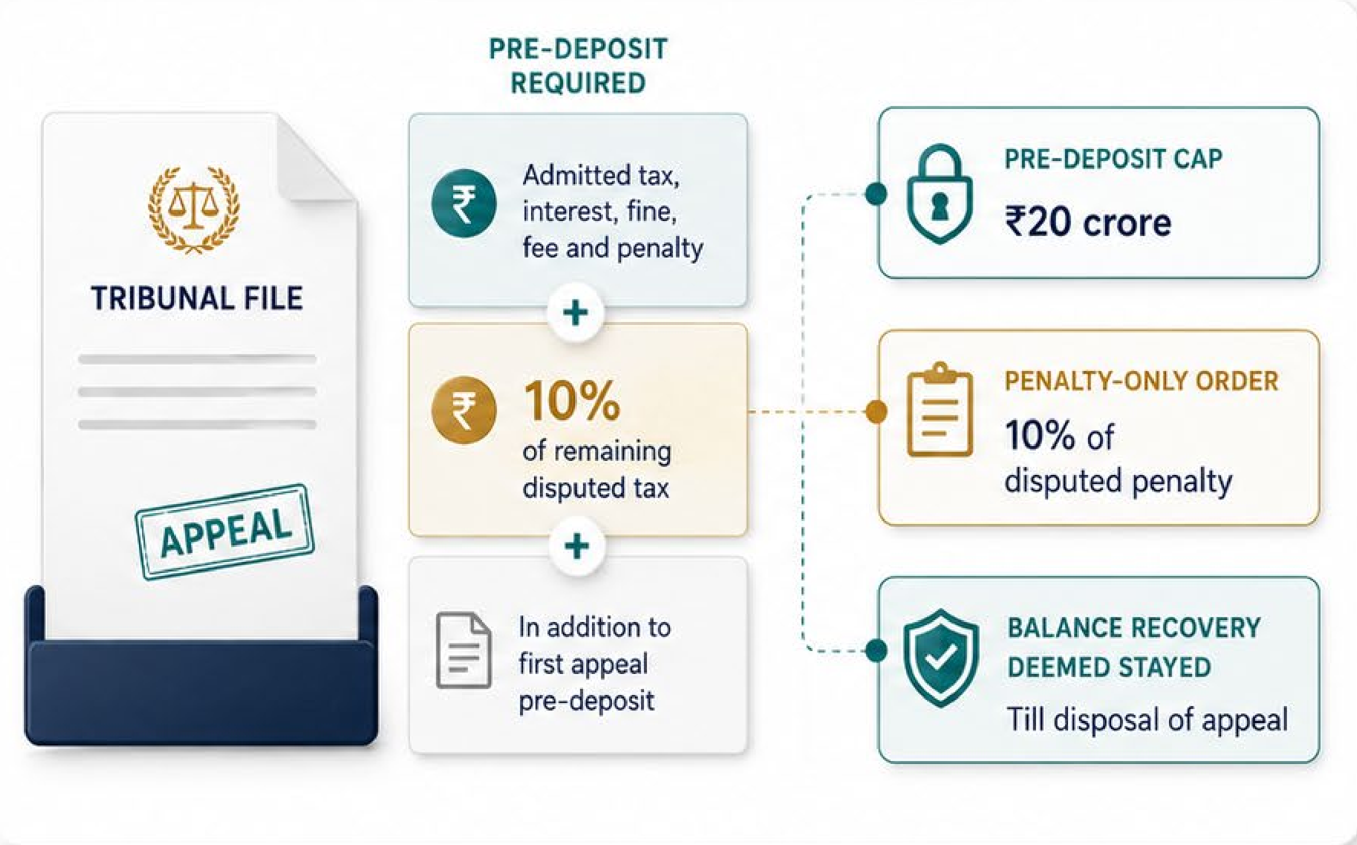
Pre-Deposit Check

Deposit condition affects admission and stay.

- Pay full admitted tax, interest, fine, fee and penalty.
- Pay 10% of remaining disputed tax.
- This is in addition to first appeal pre-deposit.
- Pre-deposit cap: ₹20 crore.
- Penalty-only order: 10% of disputed penalty.
- Balance recovery is deemed stayed till disposal.



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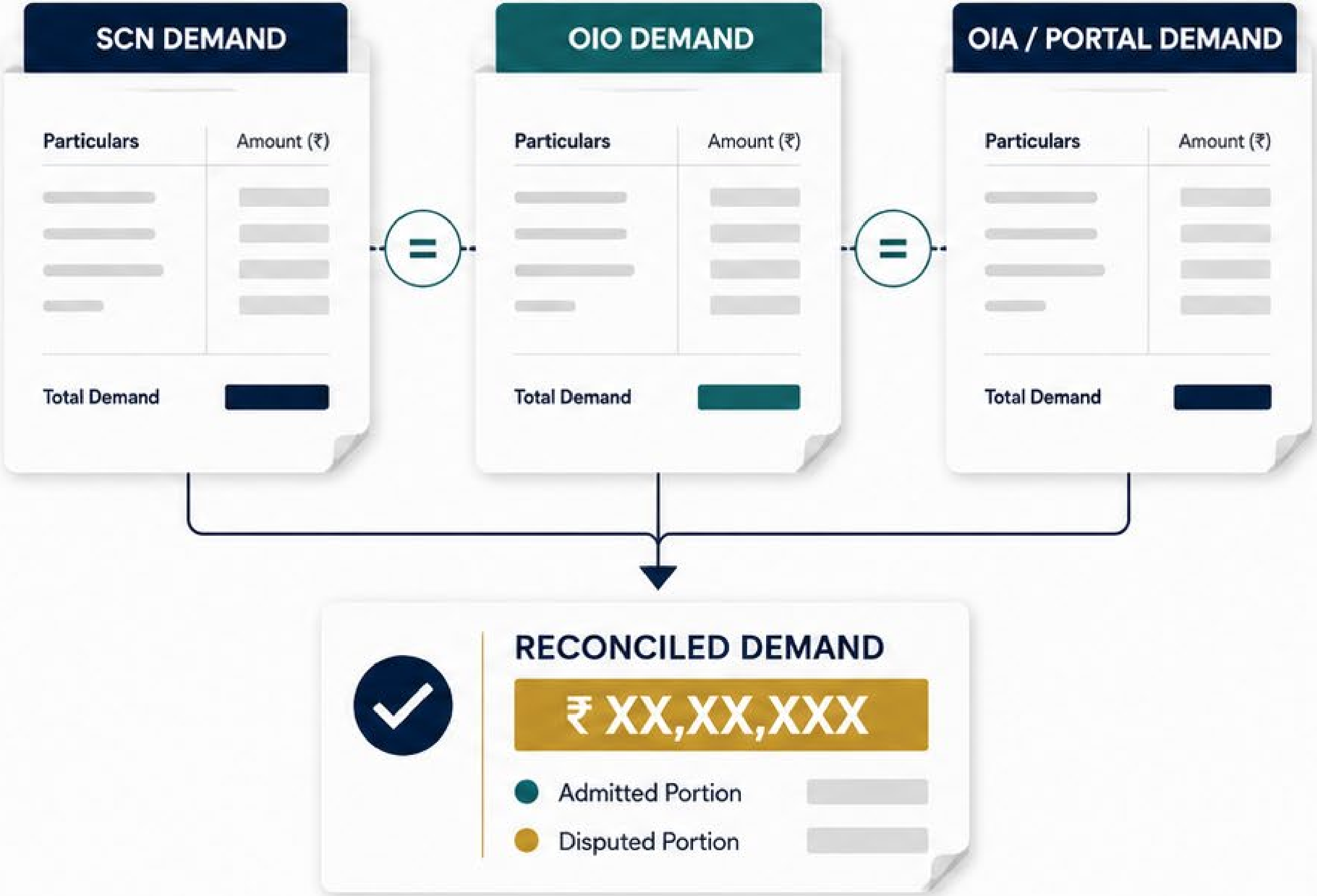
Demand Reconciliation

Figures must speak the same language.

- Compare SCN demand with OIO demand.
- Compare OIO demand with OIA confirmed demand.
- Compare order demand with portal demand.
- Identify admitted and disputed portions.
- Explain every difference in a working sheet.



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Document Readiness

Do not start filing with missing or defective papers.

- Keep the **impugned order** and **underlying order** set ready.
- Include **SCN, reply, RUDs** and **key supporting evidence.**
- All documents should be clearly **legible, paged, indexed and tagged.**
- Non-English documents must be accompanied by an **English translation.**
- The matter is not set down for hearing until translation requirement is satisfied.
- Keep **authorisation / vakalatnama** ready.

Pre-Filing Dossier

Create one master appeal folder.

- **01_** Order under challenge
- **02_** Original proceedings
- **03_** First appeal record
- **04_** Demand computation
- **05_** Draft appeal
- **06_** Payment and authorisation

GSTAT Portal Is the Registry

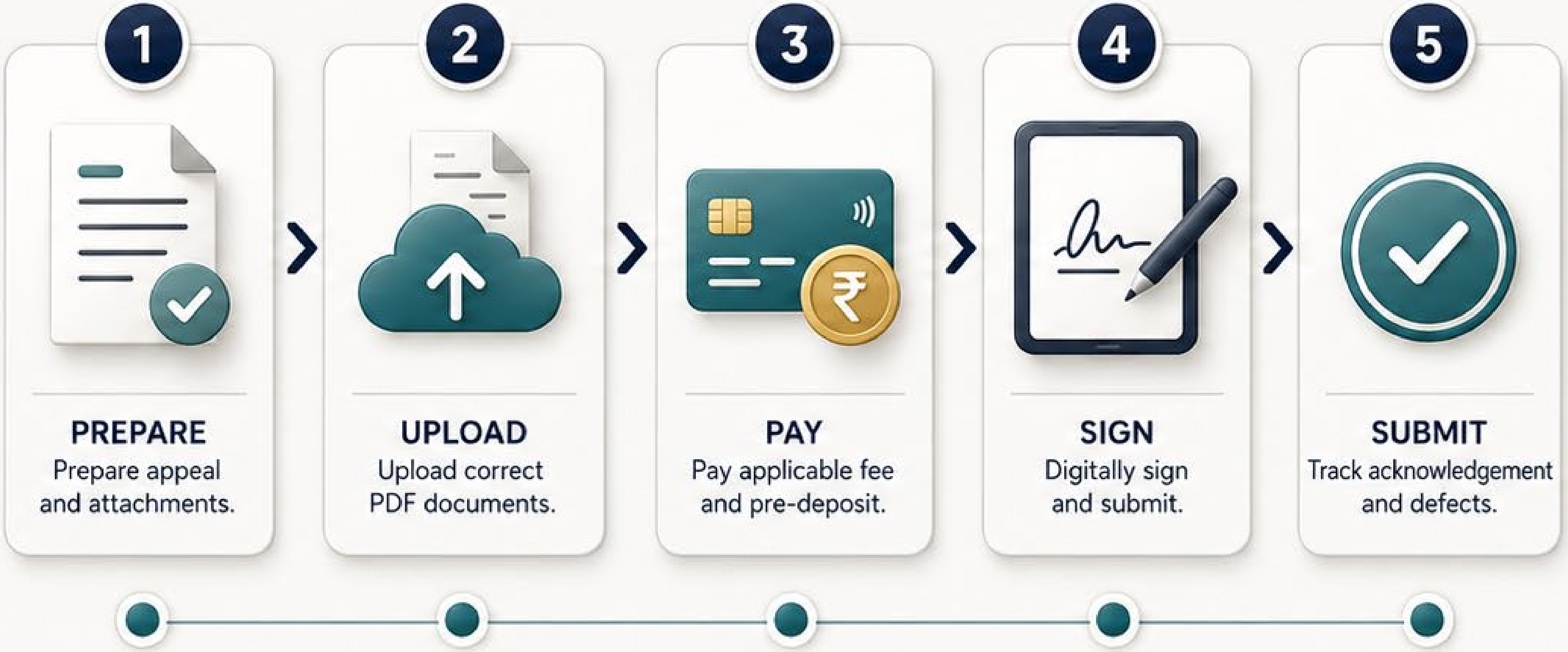
Treat portal filing as court filing.

- Portal is not only a technical platform.
- It is the filing interface of the Tribunal.
- Uploaded documents become part of proceedings.
- Notices and communications may come electronically.
- Dashboard monitoring is part of litigation work.

E-Filing Workflow

Prepare → Upload → Pay → Sign → Submit

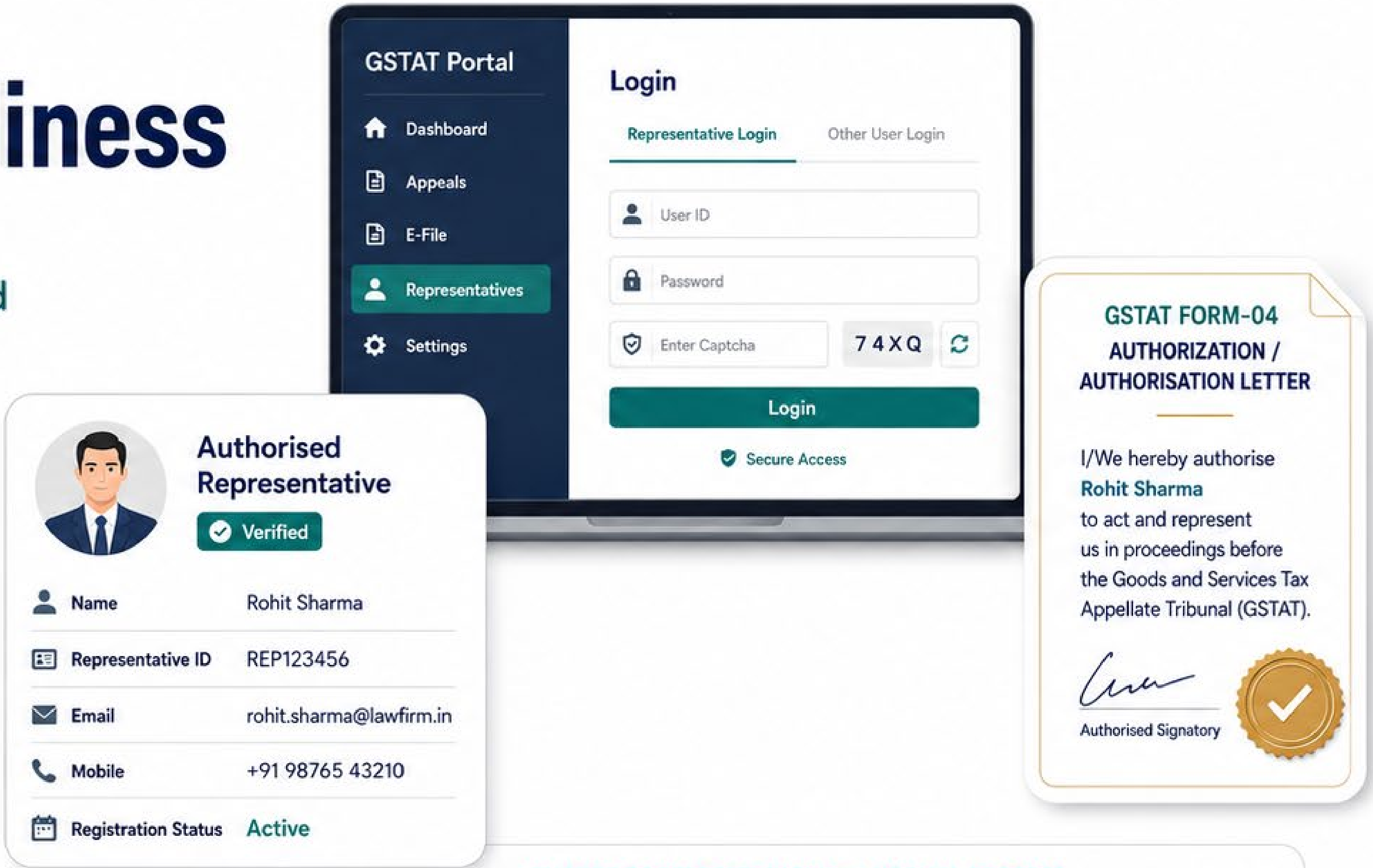
- Prepare appeal and attachments.
- Upload correct PDF documents.
- Fill order and demand details.
- Pay applicable fee and pre-deposit.
- Digitally sign and submit.
- Track acknowledgement and defects.

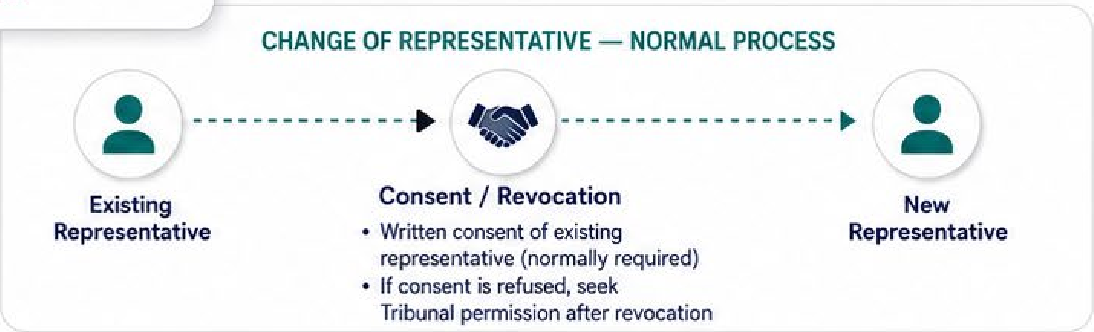


Representative Readiness

Authorised Representative must be properly authorised and portal-ready.

- File vakalatnama / memorandum of appearance / letter of authorisation.
- Ensure it contains the information required in GSTAT FORM-04.
- Check representative registration and portal details in advance.
- If the representative is changed, written consent of the existing representative is normally needed.
- If consent is refused, seek Tribunal permission after revocation.
- Last-minute authorisation defects delay filing and hearing.





Legal basis: GSTAT Procedure Rules, 2025 — Rules 72 & 73; GSTAT FORM-04.

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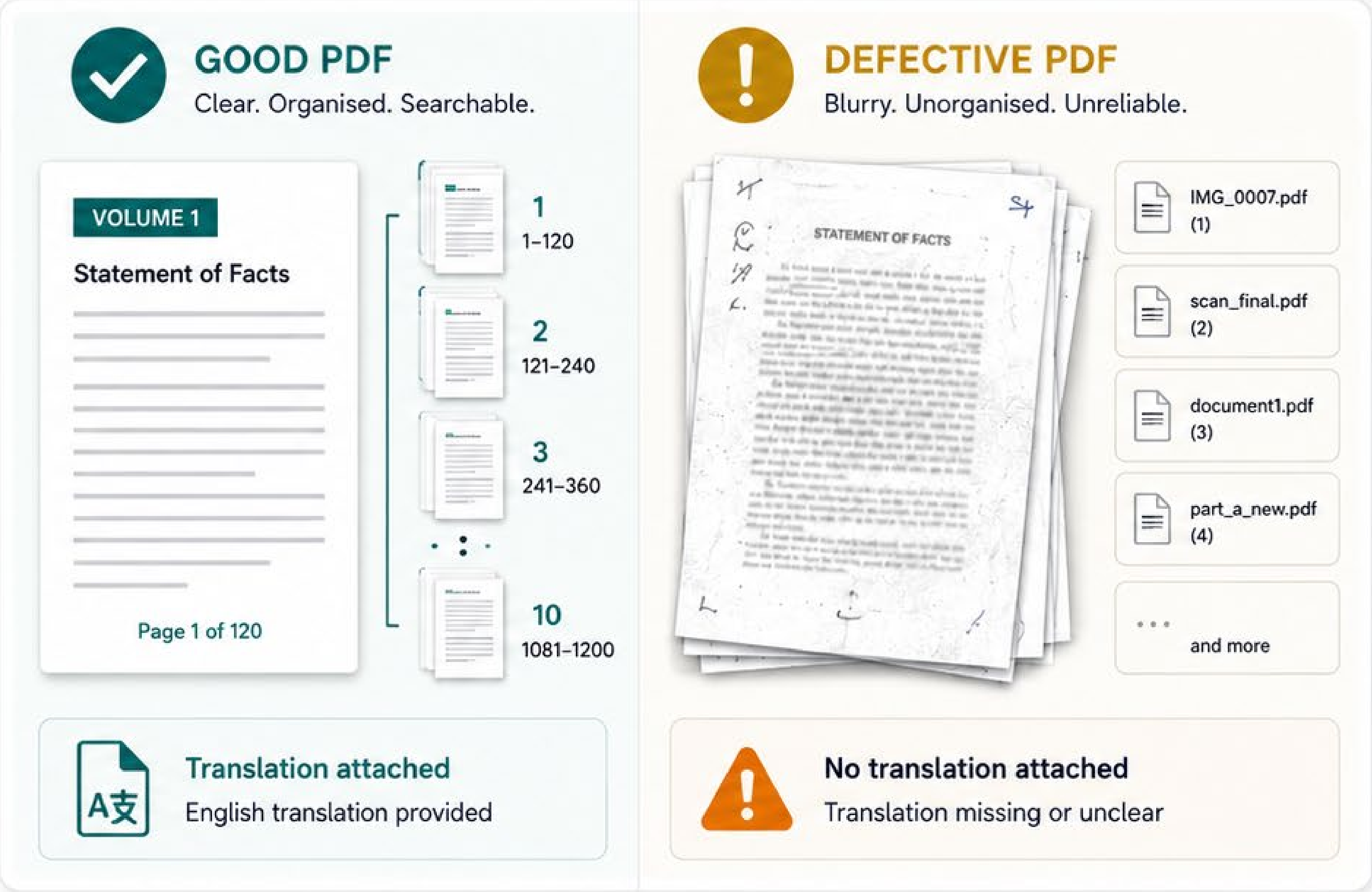
PDF Quality Matters

Defective PDFs create avoidable Registry objections.

- Use clean, legible and searchable scans.
- Keep documents clearly paged, indexed and tagged firmly.
- Split large records into logical volumes.
- Use clear file names and organised folders.
- Non-English documents must carry an English translation.
- Proceeding is not set down for hearing until translation requirement is satisfied.

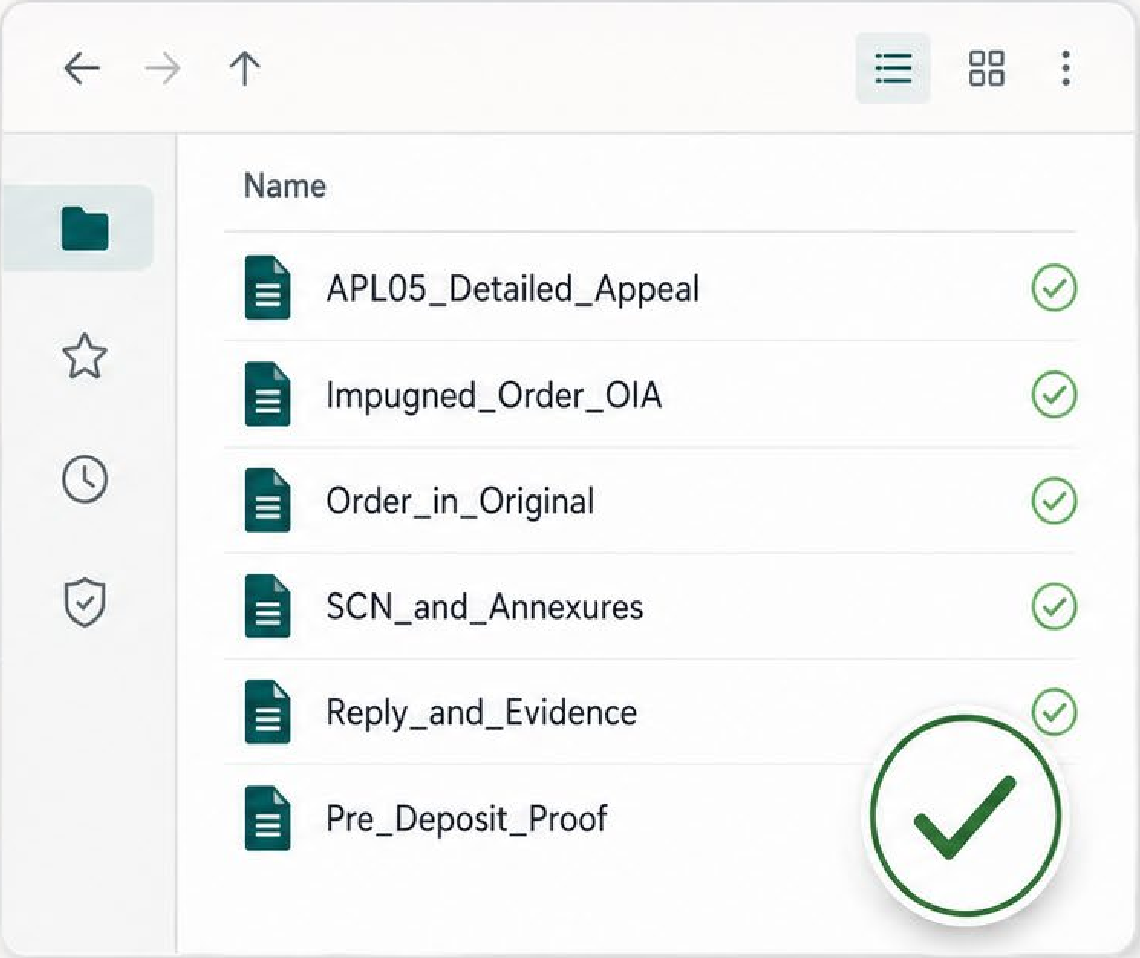


Legal basis: GSTAT Procedure Rules, 2025 — Rules 21(6), 23 & 115.

File Naming Protocol

Good filing begins with good naming.

- APL05_Detailed_Appeal
- Impugned_Order_OIA
- Order_in_Original
- SCN_and_Annexures
- Reply_and_Evidence
- Pre_Deposit_Proof



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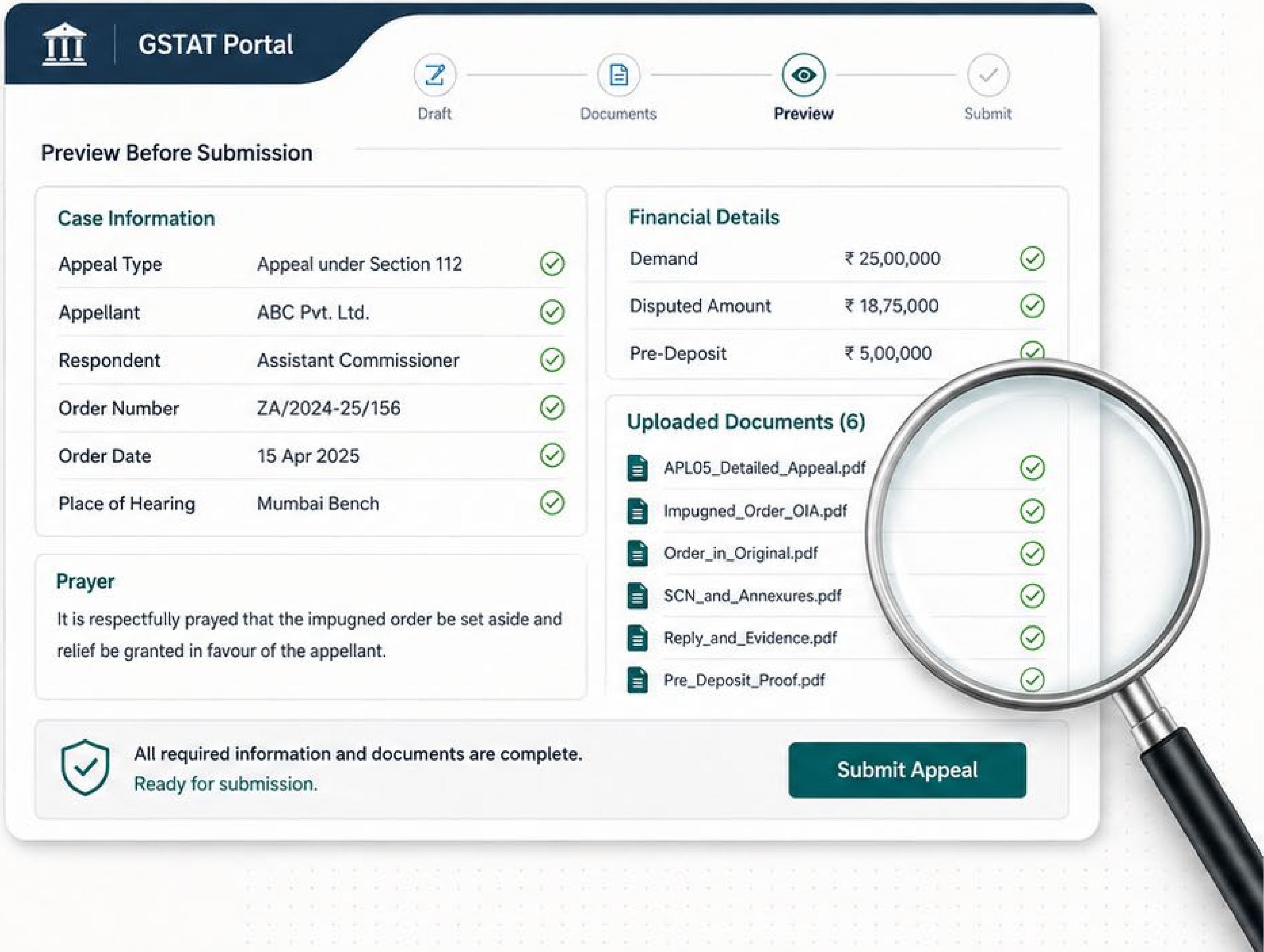
Portal Preview Is Critical

Preview is the last internal audit.

- Check appellant and respondent details.
- Check order number and date.
- Check demand and disputed amount.
- Check uploaded documents.
- Check prayer and attachments.
- Submit only after complete review.



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APL-05 Is the Appeal Face

It creates the first impression.

- It identifies the appellant.
- It identifies the impugned order.
- It states the dispute amount.
- It links the appeal documents.
- It leads to Tribunal registration.

APPEAL COVER SHEET
TO BE FILED BEFORE THE TRIBUNAL
APL-05

1 APPEALANT DETAILS

Name of Appellant : ABC Enterprises Pvt. Ltd.
GSTIN : 27ABCDE1234F1Z5
Address : 201, Crescent Towers, S.B. Road, Pune – 411001, Maharashtra
Status : Appellant

2 IMPUGNED ORDER DETAILS

Order Type : Assessment Order
Order No. : ZA2703240001234
Order Date : 24/03/2024
Issued By : Assistant Commissioner of State Tax, Range – 2, Pune

3 DISPUTE AMOUNT

Tax Amount : ₹ 15,75,000
Interest : ₹ 1,25,000
Penalty : ₹ 2,00,000
Total Dispute Amount : ₹ 19,00,000

4 LINKED APPEAL DOCUMENTS

S. No.	Document	Description	Pages
1	Statement of Facts	Chronology and facts of the case	1–6
2	Grounds of Appeal	Detailed grounds of appeal	7–15
3	Impugned Order (Copy)	Certified copy of the order	16–28
4	Annexures	Supporting documents	29–52
5	Vakalatnama	Authorisation to represent	53

5 TRIBUNAL REGISTRATION

Place : Mumbai
Date : 24/05/2024
Signature :
Name : Authorised Signatory
Designation : Director – Taxation

APPEAL TO TRIBUNAL
READY FOR REGISTRATION

APL-05 Must Be Accurate

Small errors can create large procedural risk.

- Wrong order details may create defect.
- Wrong amount may affect pre-deposit.
- Wrong jurisdiction may affect listing.
- Wrong representative details may affect communication.
- Wrong attachments may delay registration.

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APL-05 Alignment Check

Form, draft and documents must match.

- APL-05 must match the impugned order.
- Statement of facts must match the record.
- Grounds must match disputed issues.
- Prayer must match the relief sought.
- Demand sheet must match payment proof.

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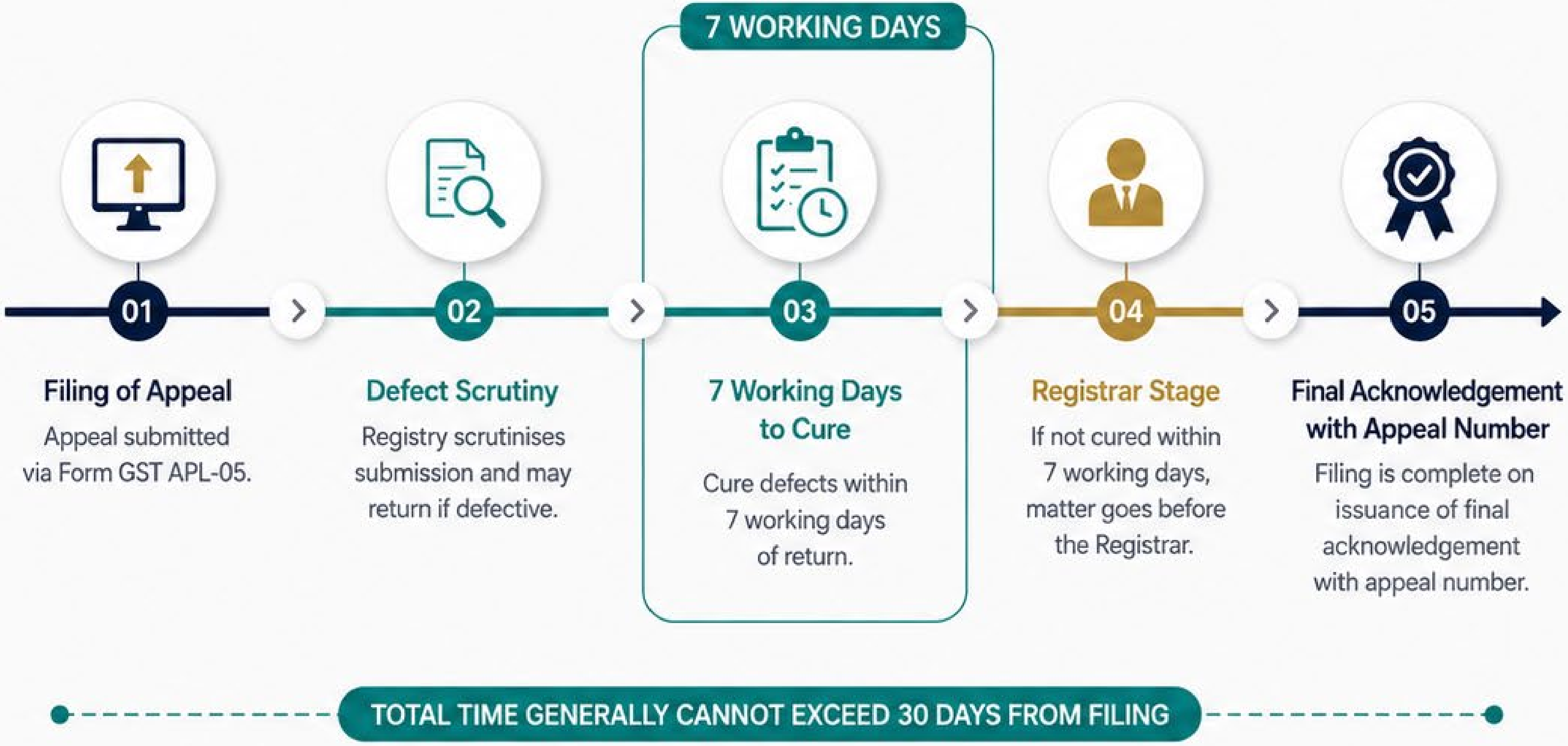
Defect Cure Timeline

Provisional acknowledgement is not final filing.

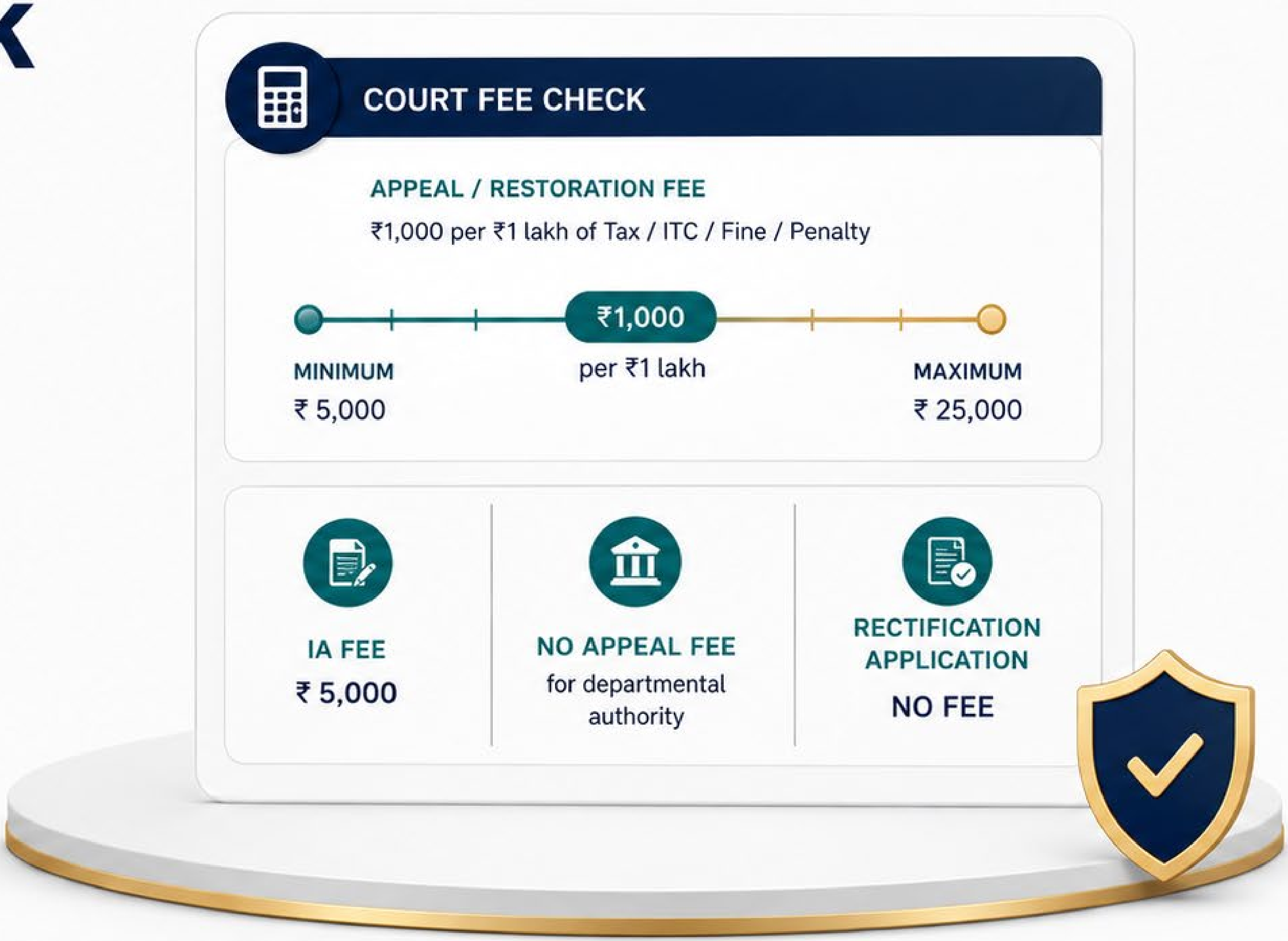
- Defective filing may be returned on scrutiny.
- Cure defects within 7 working days of return.
- On failure, the matter goes before the Registrar.
- Registrar may allow reasonable further time.
- Total time generally cannot exceed 30 days from filing.
- Final acknowledgement with appeal number completes filing.



Court Fee Check

Verify the correct fee before filing.

- Appeal / restoration fee: ₹1,000 per ₹1 lakh.
- Minimum fee: ₹5,000.
- Maximum fee: ₹25,000.
- IA fee: ₹5,000.
- No appeal fee for departmental authority.
- Rectification application: no fee.



Drafting Has Three Pillars

Facts. Grounds. Prayer.

- Facts explain what happened.
- Grounds explain why the order is wrong.
- Prayer explains what relief is sought.
- Evidence supports facts and grounds.
- Drafting must be structured and precise.

Drafting Rule

One paragraph, one point.

- Divide the appeal into consecutively numbered paragraphs.
- Each paragraph should deal with one separate fact, allegation or point.
- Grounds should be under distinct heads and separately numbered.
- Keep facts, grounds and prayer properly structured.
- Draft on readable A4 format with sufficient spacing.
- Make the draft easy for the Bench to follow.

 | Legal basis: GSTAT Procedure Rules, 2025 — Rules 18 & 20.

Statement of Facts

Facts are the verified story of the case.

- Mention parties and registration details.
- Mention tax period and dispute nature.
- Mention SCN, reply and hearing dates.
- Mention OIO and OIA findings.
- Mention demand confirmed and disputed.

CASE CHRONOLOGY

Parties & Registration Details	Appellant: ABC Pvt. Ltd. GSTIN: 29ABCDE1234F1Z5
Tax Period	01.07.2019 to 30.06.2020
Dispute Nature	Disallowance of ITC and alleged short payment of tax
SCN Issued	15.09.2021
Reply Submitted	30.09.2021
Hearing Dates	10.11.2021, 22.11.2021
OIO Findings	Order-in-Original issued on 15.12.2021
OIA Findings	Order-in-Appeal issued on 28.04.2022
Demand Status	Demand confirmed: ₹45,32,480 Disputed in Appeal

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Facts Should Not Argue

Facts tell; grounds attack.

- Avoid emotional language.
- Avoid blaming the officer.
- Avoid legal conclusions in facts.
- Avoid irrelevant business background.
- Keep facts neutral and record-based.

Good Facts Are Chronological

Dates create credibility.

- Start with relevant tax period.
- Then mention proceedings stage-wise.
- Keep order dates and communication dates.
- Mention appeal filing history.
- End with reason for approaching GSTAT.

CASE CHRONOLOGY

Tax Period	01.07.2019 – 30.06.2020
SCN Issued	15.09.2021
Reply Submitted	30.09.2021
Hearing Dates	10.11.2021, 22.11.2021
Order Passed	15.12.2021
Appeal Filed	28.04.2022
GSTAT Filing	15.05.2022

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Good Facts Are Documented

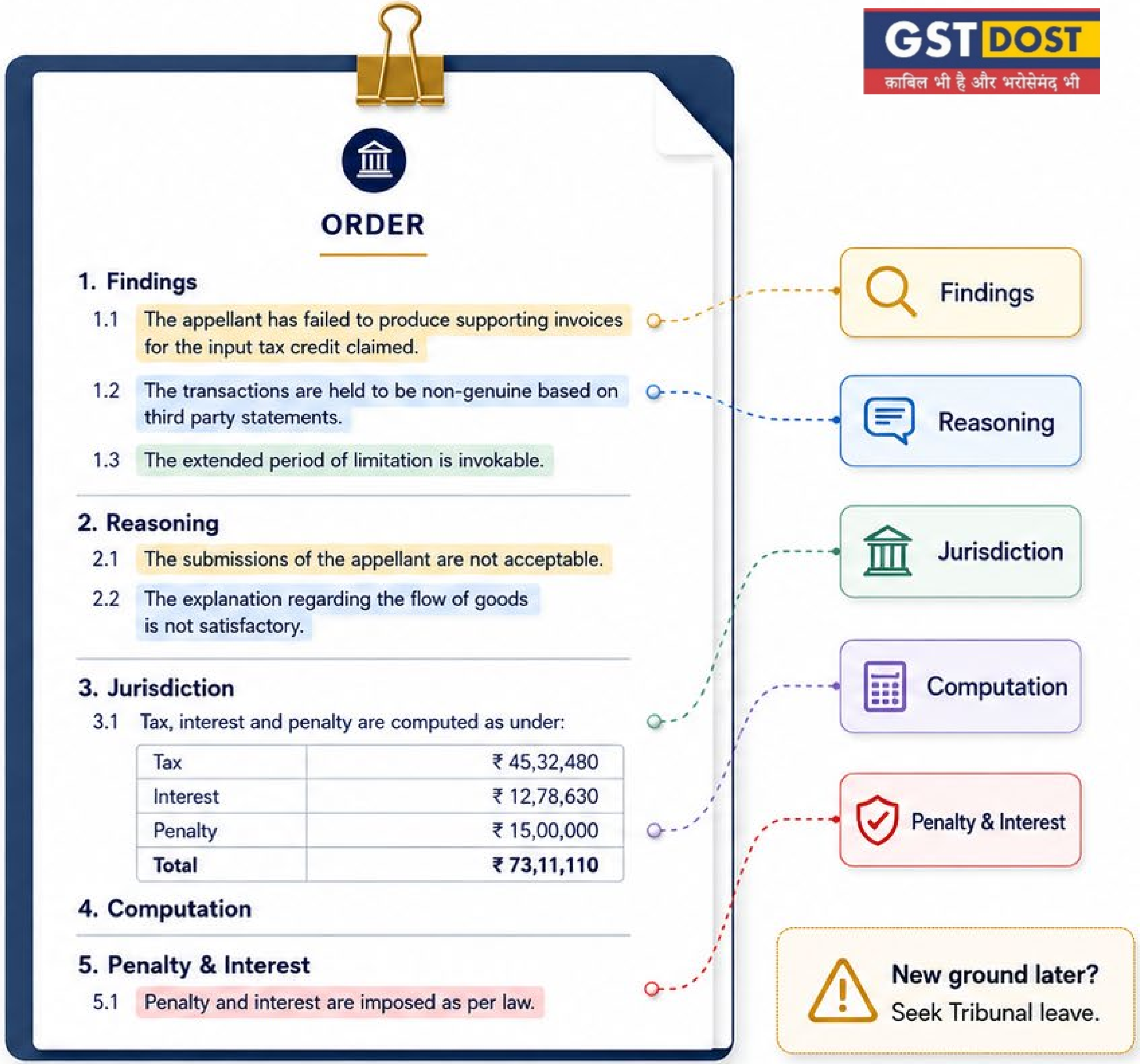
Every major fact needs a document.

- SCN supports allegation history.
- Reply supports taxpayer defence.
- Hearing record supports natural justice.
- OIO supports original finding.
- OIA supports appeal challenge.
- Computation supports demand dispute.

Grounds of Appeal

Grounds are legal attacks on the order.

- Challenge findings, reasoning, jurisdiction and computation where relevant.
- Challenge penalty and interest separately when needed.
- Keep each ground distinct, focused and numbered.
- Do not argue a ground not set out in the appeal form without Tribunal leave.
- Tribunal may consider another ground, but the affected party must get hearing opportunity.



Legal basis: GSTAT Procedure Rules, 2025 — Rule 20; appellate discipline under Section 112.

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Ground Drafting Formula

Finding → Error → Law → Relief

- Identify the exact finding in the order.
- Explain the precise error in that finding.
- Support the challenge with law, facts or evidence.
- Connect the ground with the relief claimed.
- Number each ground separately.
- If a new ground is needed later, seek Tribunal leave first.

01 Finding
Identify the exact finding in the order.

→

02 Error
Explain the precise error in that finding.

→

03 Law
Support the challenge with law, facts or evidence.

→

04 Relief
Connect the ground with the relief claimed.

New ground later?
Tribunal leave required.

Six Ground Buckets

Use this structure for completeness.

- Jurisdiction
- Limitation
- Natural justice
- Merits
- Computation
- Penalty and interest

Natural Justice Grounds

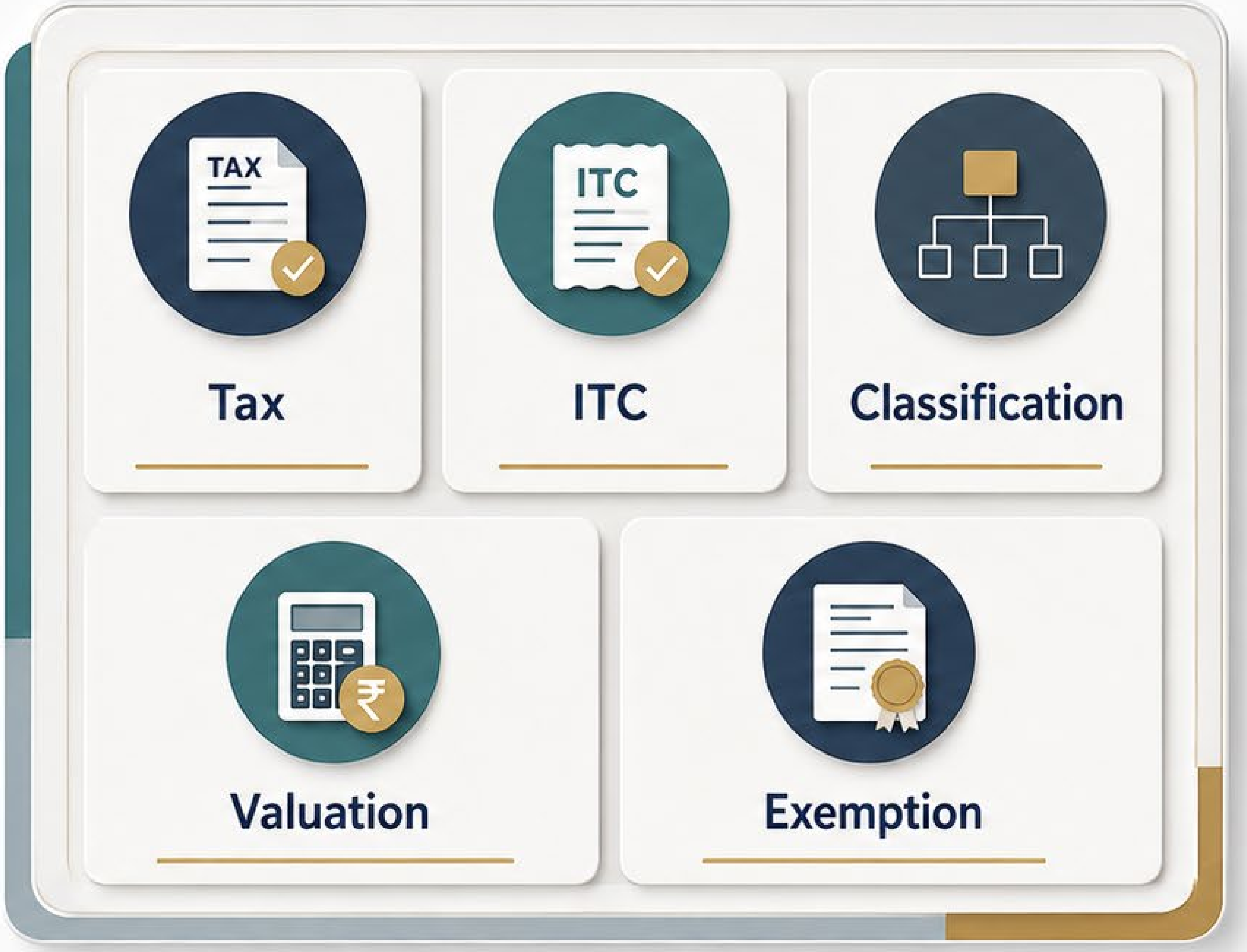
Show prejudice, not mere grievance.

- No proper notice was given.
- Relied documents were not supplied.
- Personal hearing was not effective.
- Reply was not considered.
- Order travelled beyond SCN.
- Prejudice must be clearly explained.

Merits Grounds

Attack the substantive demand.

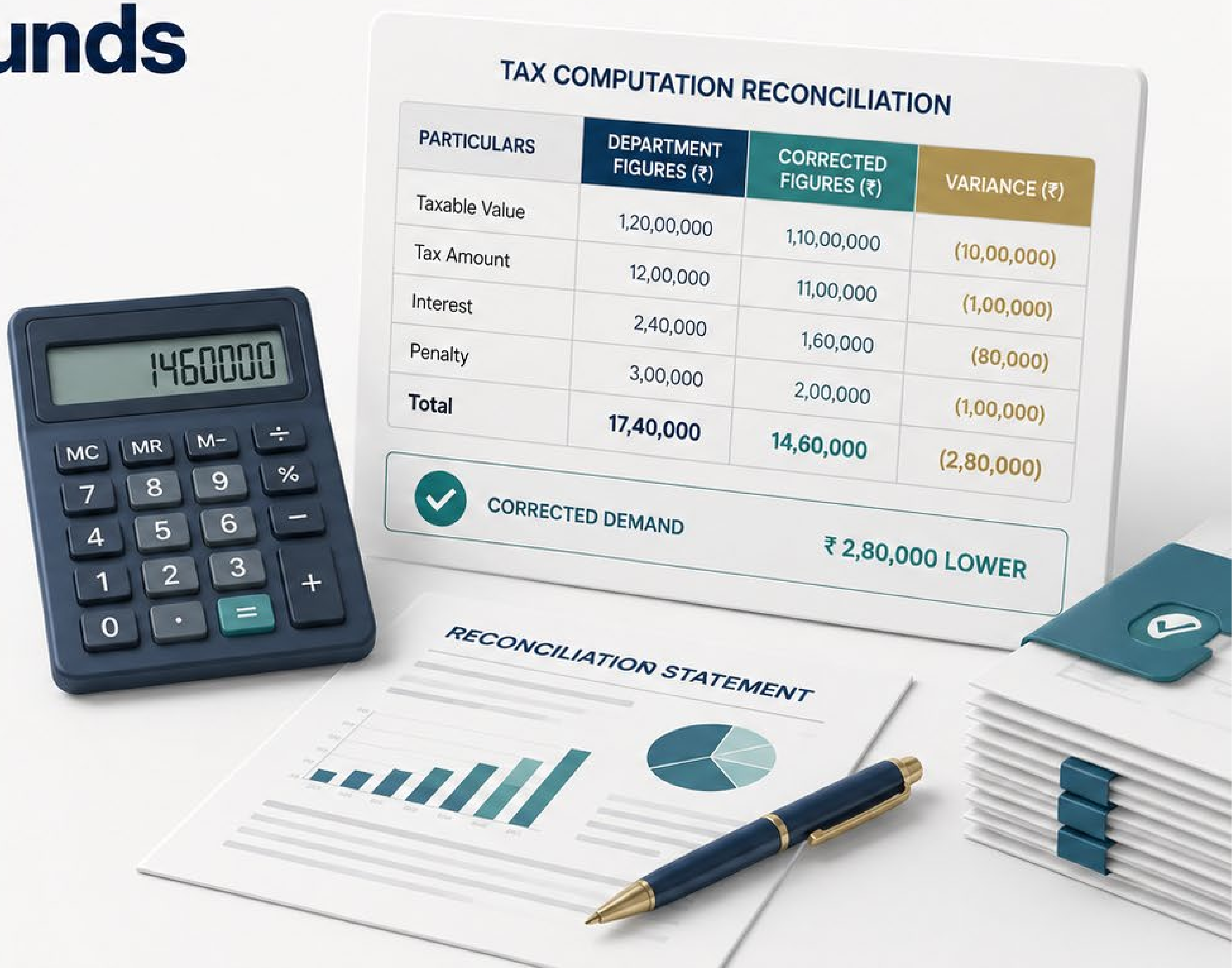
- Explain why tax is not payable.
- Explain why ITC is eligible.
- Explain why classification or valuation is correct.
- Explain why exemption or notification applies.
- Link each argument with documents.



Computation Grounds

Numbers need separate treatment.

- Challenge wrong tax calculation.
- Challenge duplicate demand.
- Challenge period mismatch.
- Challenge interest calculation.
- Challenge penalty base.
- Attach a reconciliation statement.



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Penalty Grounds

Penalty is not automatic.

- Penalty must be legally justified.
- Mens rea may be relevant in suitable cases.
- Bona fide conduct should be pleaded.
- Disclosure and records may support defence.
- Penalty should be challenged separately.

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Prayer Clause

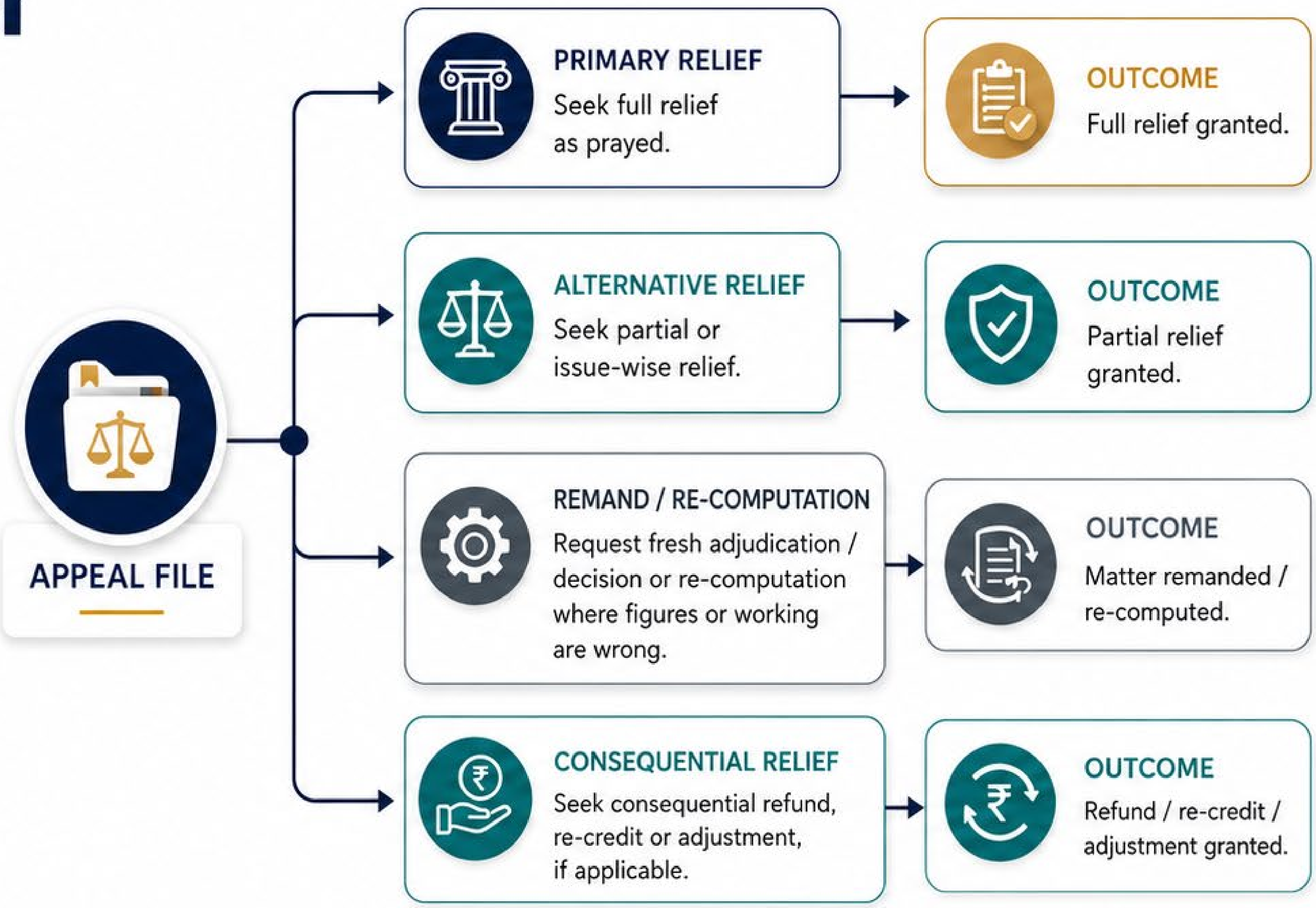
Prayer converts arguments into relief.

- Set aside the impugned order.
- Modify the confirmed demand.
- Delete penalty and interest where applicable.
- Remand the matter if record is incomplete.
- Grant consequential relief.
- Pass any other appropriate order.

Alternative Prayer

Always protect fallback relief.

- Main prayer may seek full setting aside / full relief.
- Alternative prayer may seek partial or issue-wise relief.
- Under Section 113(1), Tribunal may confirm, modify, annul or remand.
- Remand may be requested for fresh adjudication / decision where appropriate.
- Re-computation may be sought where figures or working are wrong.
- Ask for consequential refund, re-credit or adjustment, if applicable.



Legal basis: CGST Act, 2017 — Section 113(1).

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Evidence Must Be Controlled

Tribunal record should be complete, relevant and usable.

- File only relevant and relied-upon documents.
- Avoid dumping unnecessary papers.
- Index evidence issue-wise and mention page references.
- Keep a separate evidence chart / paper-book map.
- All documents should be clearly legible, paged, indexed and tagged.
- Non-English documents must carry English translation.

EVIDENCE CONTROL DASHBOARD

Complete. Relevant. Well-Organized.

RELEVANT DOCUMENTS (SELECTED)
18
Selected

UNNECESSARY DOCUMENTS (FILTERED OUT)
07
Filtered Out

RELEVANT DOCUMENTS (SELECTED)

Sr. No.	Document	Issue Tag	Page Ref.
1	INVOICE_001	Taxability	12–15
2	SCN_REP_01	Procedural	16–22
3	PAYMENT_PROOF	Valuation	23–26
4	LEGAL_PRECEDENT	Classification	27–35
5	CORRESPONDENCE	Natural Justice	36–40

Total Selected Documents 18

UNNECESSARY DOCUMENTS (FILTERED OUT)

Sr. No.	Document	Reason
1	DRAFT_NOTES	Internal / Draft
2	EMAIL_THREAD_2	Irrelevant
3	OLD_AGREEMENT_1	Outdated
4	MARKETING_MATERIAL	Not Relevant
5	BANK_STATEMENT_OLD	Not Relevant
6	WORKING_SHEET	Not Relied Upon
7	EXTRA_BACKUP	Duplicate

Total Filtered Out 07

Non-English documents must carry English translation.
Provide certified translation along with the original.

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Additional Evidence — Core Rule

New material is not a matter of right.

- Additional evidence is normally not allowed.
- It covers new oral or documentary material not filed earlier.
- Material already on SCN / RUD / OIO / OIA record is usually not additional evidence.
- Read CGST Rule 112 with GSTAT Procedure Rules, 2025 Rule 45.
- Tribunal may allow it only in limited situations.
- Reasons for admission must be recorded in writing.

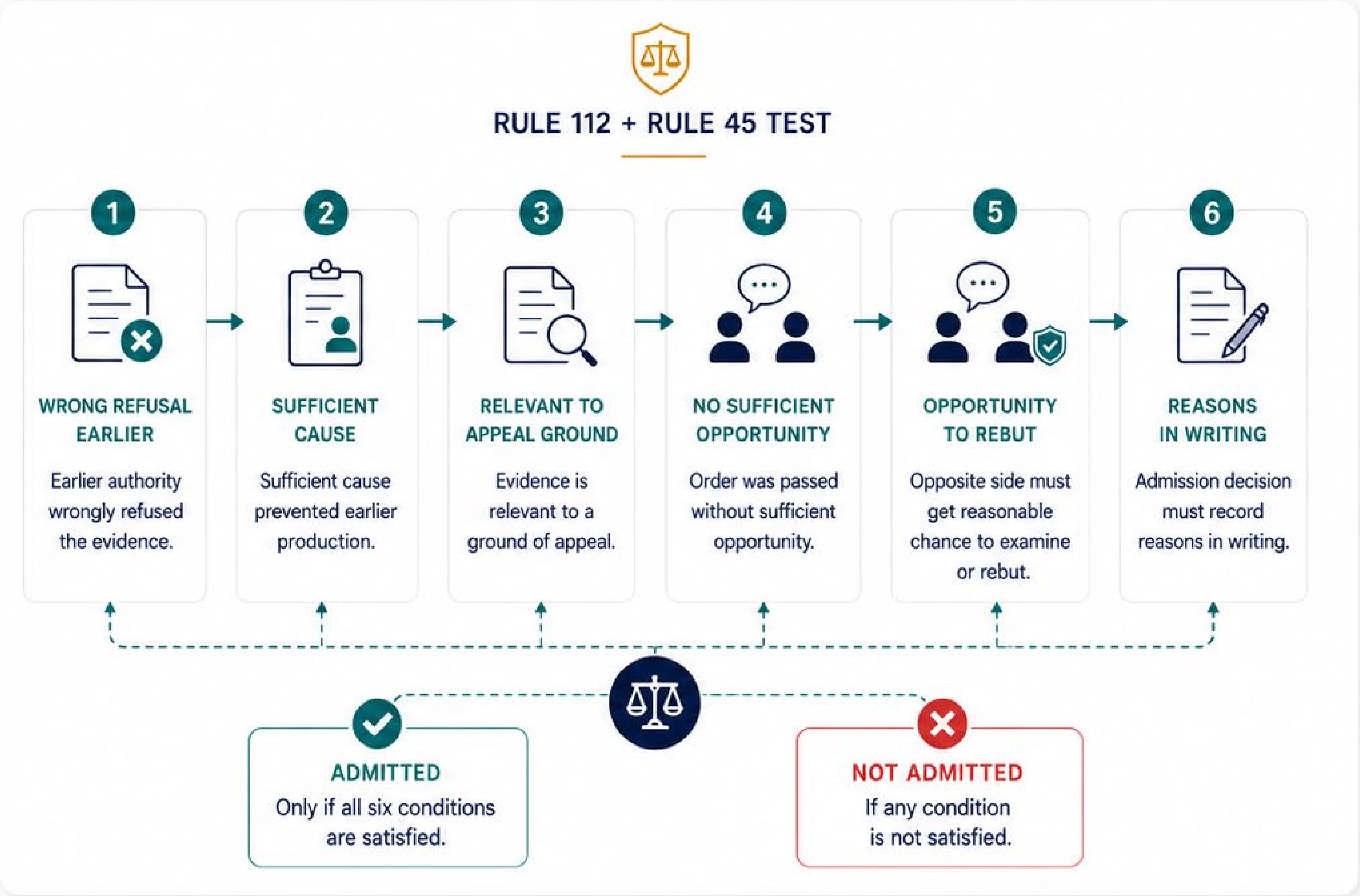
EXISTING RECORD (ALREADY ON FILE)	vs.	NEW MATERIAL FIRST PRODUCED IN APPEAL
Documents filed with SCN / RUD / OIO / OIA		Documents not filed before the adjudicating authority
Affidavits, statements already on record		New oral evidence / witnesses
Orders / notices / correspondence in the file		Certificates / reports obtained after order
Material considered by the adjudicating authority		New e-way bill / invoice / transporter record
USUALLY NOT ADDITIONAL EVIDENCE		MAY BE ADDITIONAL EVIDENCE

Note: GSTAT Rule 112 relates to format of order, not additional evidence.

Additional Evidence — When Can It Be Admitted?

Permission exists only in limited situations.

- Earlier authority wrongly refused the evidence.
- Sufficient cause prevented earlier production.
- Evidence is relevant to a ground of appeal.
- Order was passed without sufficient opportunity.
- Opposite side must get reasonable chance to examine or rebut.
- Admission decision must record reasons in writing.



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Additional Evidence — Safe GSTAT Filing Method

Use an IA, not a casual annexure upload.

- File IA in GSTAT FORM-01 with supporting affidavit.
- Title it under CGST Rule 112 read with GSTAT Rule 45.
- Attach indexed annexures and document-wise explanation.
- Show why each document was not filed earlier and how it is relevant.
- Serve the department / respondent and keep proof of service.
- Upload electronically on the GSTAT portal; IA fee ₹5,000.

SAFE GSTAT FILING SET

CHECKLIST

- ✓ FORM-01 IA
- ✓ Supporting affidavit
- ✓ Indexed annexures
- ✓ Explanation table
- ✓ Proof of service
- ✓ IA fee & portal upload

DOCUMENT-WISE EXPLANATION

Annexure	Document	Why not filed earlier	Relevance to appeal
AE-1	Bank statement	Certified copy received later	Shows cash flow supporting claim
AE-2	Transporter certificate	No sufficient opportunity earlier	Corroborates movement of goods
AE-3	CA reconciliation	Record available subsequent to SCN	Reconciles figures in dispute

In GSTAT Procedure Rules, Rule 112 deals with format of order; additional evidence is governed by Rule 45.

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Page Referencing

Exact page references save hearing time.

- Use one continuous page numbering system for the full paper-book.
- Mention exact page references in facts, grounds and written notes.
- Avoid separate numbering inside each PDF volume.
- Prepare an issue-wise page reference sheet / index.
- Non-English documents must carry English translation.
- Hearing is not normally set down until translation requirement is met.

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Admission Is a Process

Filing must survive scrutiny.

- Appeal is submitted on portal.
- Registry checks form and documents.
- Defects may be communicated.
- Defects must be cured within allowed time.
- Appeal number confirms procedural movement.

Common Filing Defects

Most defects are preventable.

- Wrong order uploaded.
- Missing self-certified copy.
- Illegible document scan.
- Incorrect demand details.
- Missing authorisation.
- Fee or pre-deposit mismatch.

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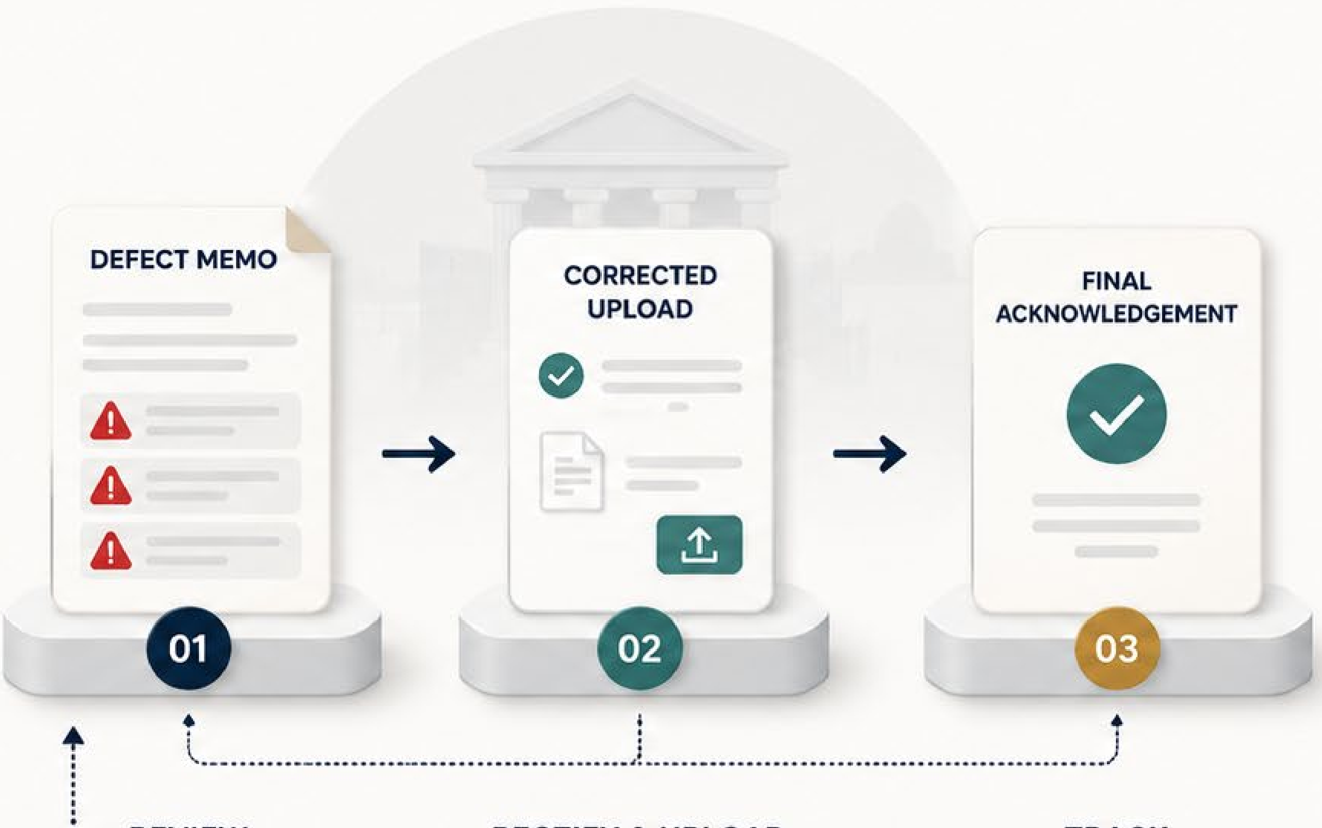
Defect Response Strategy

Cure defects quickly and completely.

- Read defect memo carefully.
- Identify document or data issue.
- Correct all defects in one response.
- Upload clean corrected documents.
- Keep proof of re-filing.
- Track final acknowledgement.



REVIEW
Read defect memo carefully.

RECTIFY & UPLOAD
Correct all defects and upload clean documents.

TRACK
Track final acknowledgement.

Do Not Ignore Dashboard

Portal monitoring is litigation monitoring.

- Check re-filing tab regularly.
- Track SMS and email alerts.
- Monitor cause list updates.
- Download acknowledgements and orders.
- Maintain a portal activity log.

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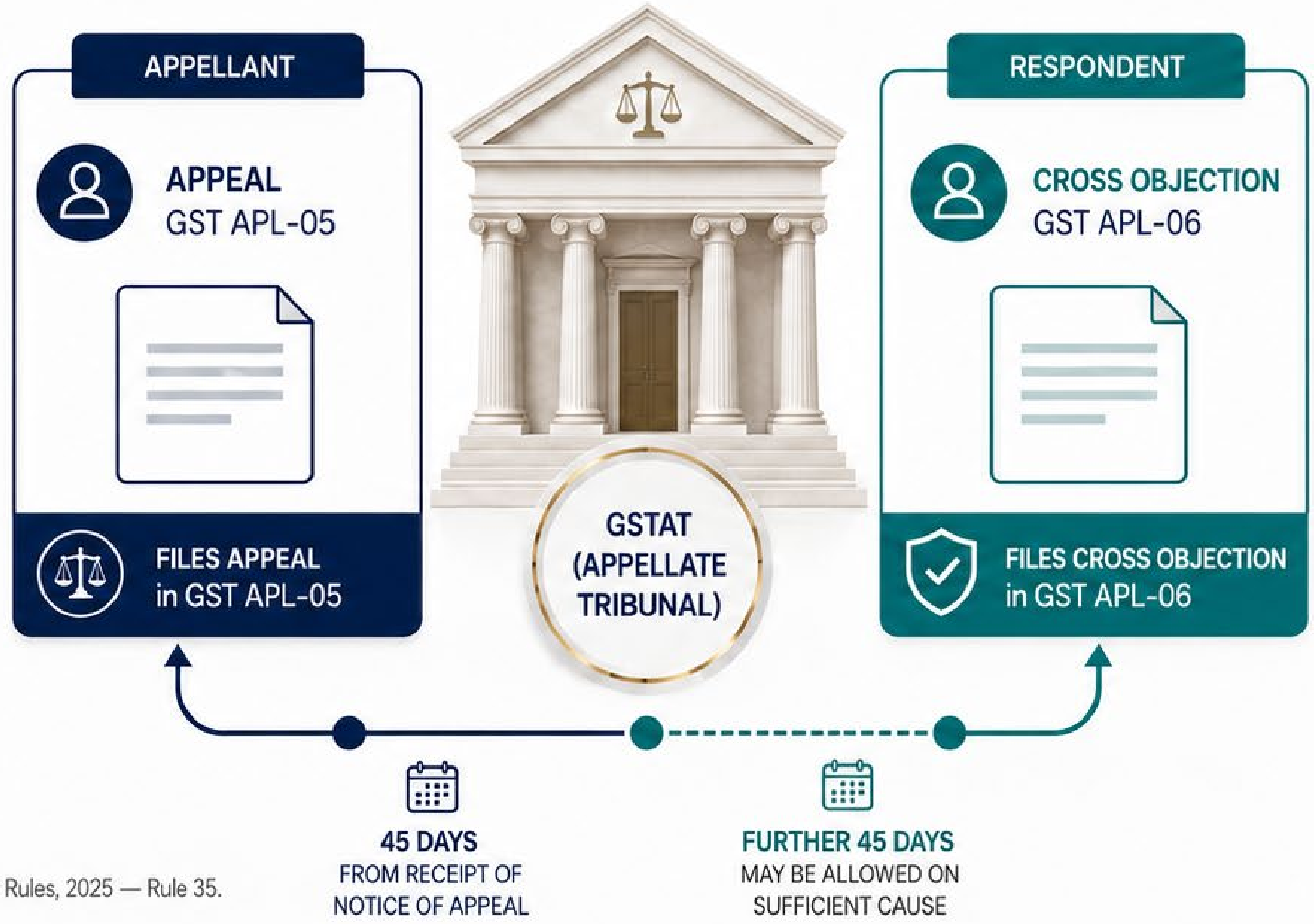
Cross Objection

Respondent can support and also challenge the order.

- Filed by respondent after receipt of notice of appeal.
- Filed electronically in FORM GST APL-06.
- Time limit: 45 days from receipt of notice.
- Further 45 days may be allowed on sufficient cause.
- It may support favourable part and challenge adverse part.
- It is treated like an appeal for disposal.

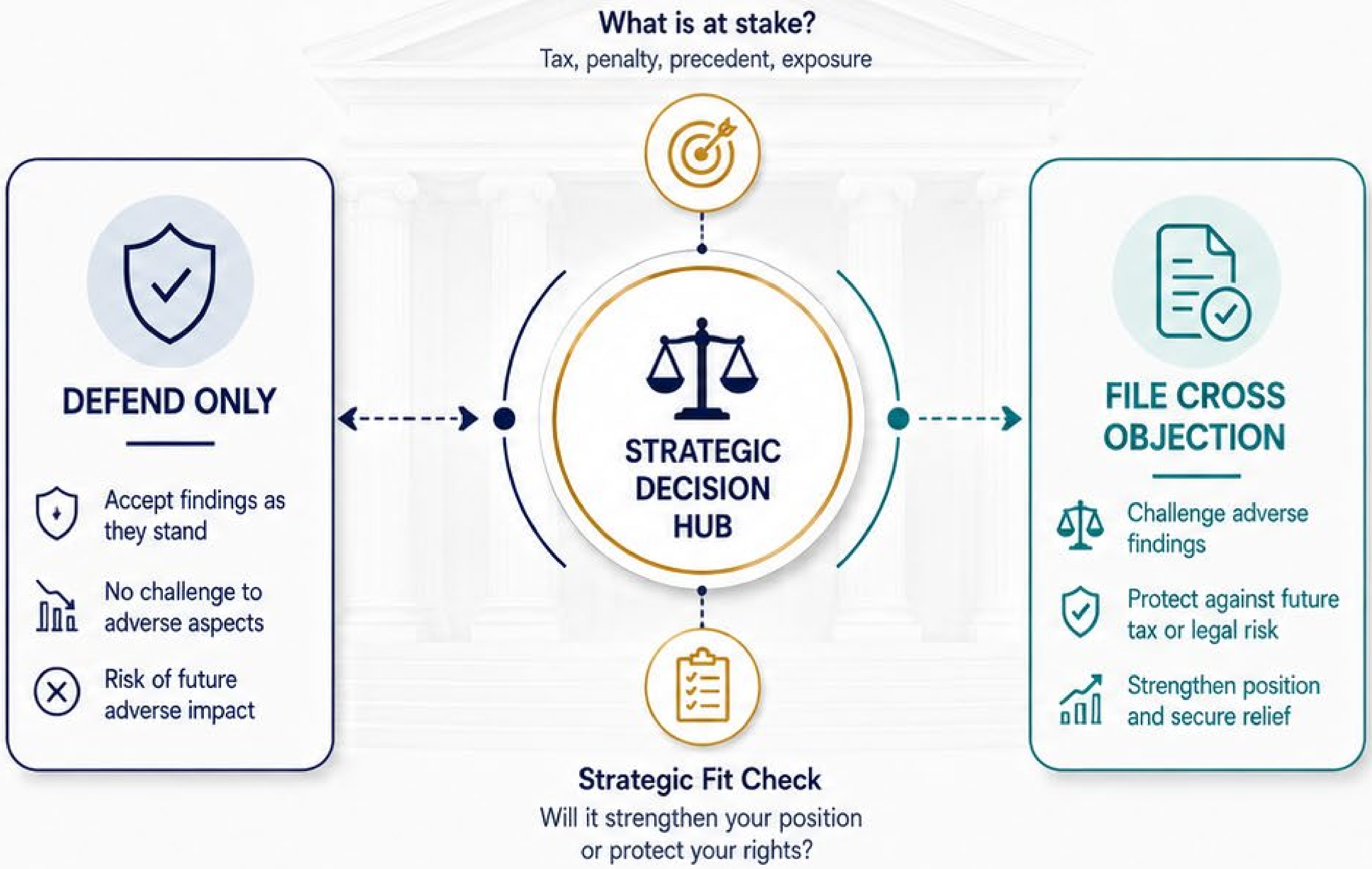


Legal basis: CGST Act, Section 112(5) & 112(6); CGST Rules, 2017 — Rule 110(2); GSTAT Procedure Rules, 2025 — Rule 35.

When to File Cross Objection

Use it strategically, not mechanically.

- File when an adverse finding affects you.
- File when partial relief was wrongly denied.
- File when future tax, penalty or precedent risk may arise.
- File when mere defence of the order is not enough.
- Do not use it for repetition only.
- Cross objection is a strategic choice, not a routine filing.



Legal basis: CGST Act, Section 112(5) & 112(6); FORM GST APL-06.

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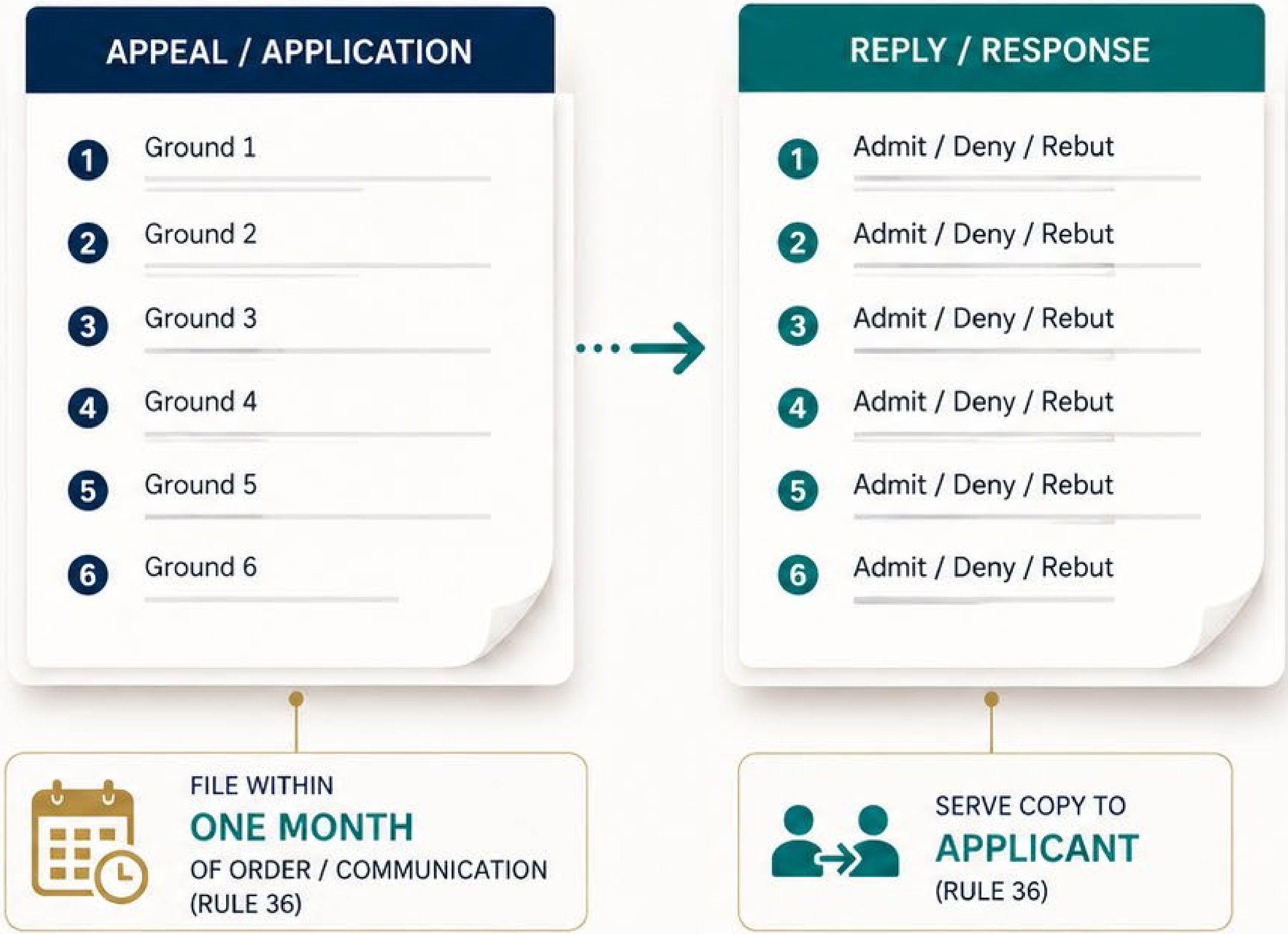
Reply

Reply must answer the appeal.

- Respondent may file reply and documents within one month.
- Serve copy of reply and documents on the applicant.
- Respond para-wise to appeal grounds.
- Admit, deny or rebut facts specifically.
- Add supporting facts only where necessary.
- Do not draft a fresh appeal in reply.



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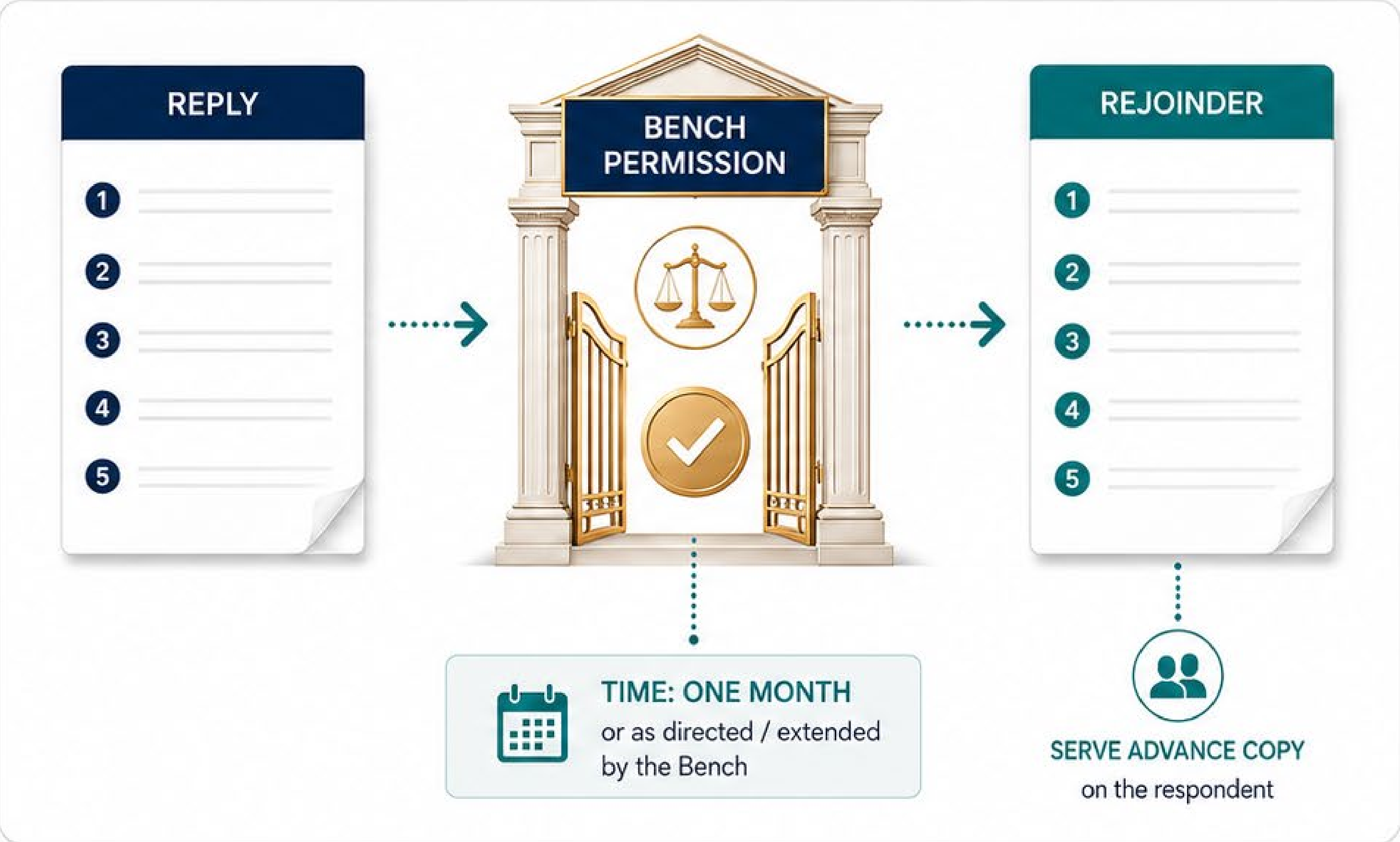
Rejoinder

Rejoinder answers new facts, not old arguments.

- Rejoinder arises only when reply adds new facts.
- Bench may allow rejoinder on the GSTAT portal.
- Advance copy must be served on the respondent.
- Time: one month or Bench-directed / extended time.
- Do not repeat the appeal or repair weak grounds.
- Keep it narrow and issue-specific.



Legal basis: GSTAT Procedure Rules, 2025 — Rule 37.

Interlocutory Application

IA seeks interim or procedural relief.

- File IA in GSTAT FORM-01 during pending proceedings.
- Use it for interim or procedural relief only.
- It may need supporting affidavit.
- State facts, grounds and prayer clearly.
- IA fee is ₹5,000 unless filed by departmental authority.
- It is not a substitute for the main appeal.

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Common IA Use Cases

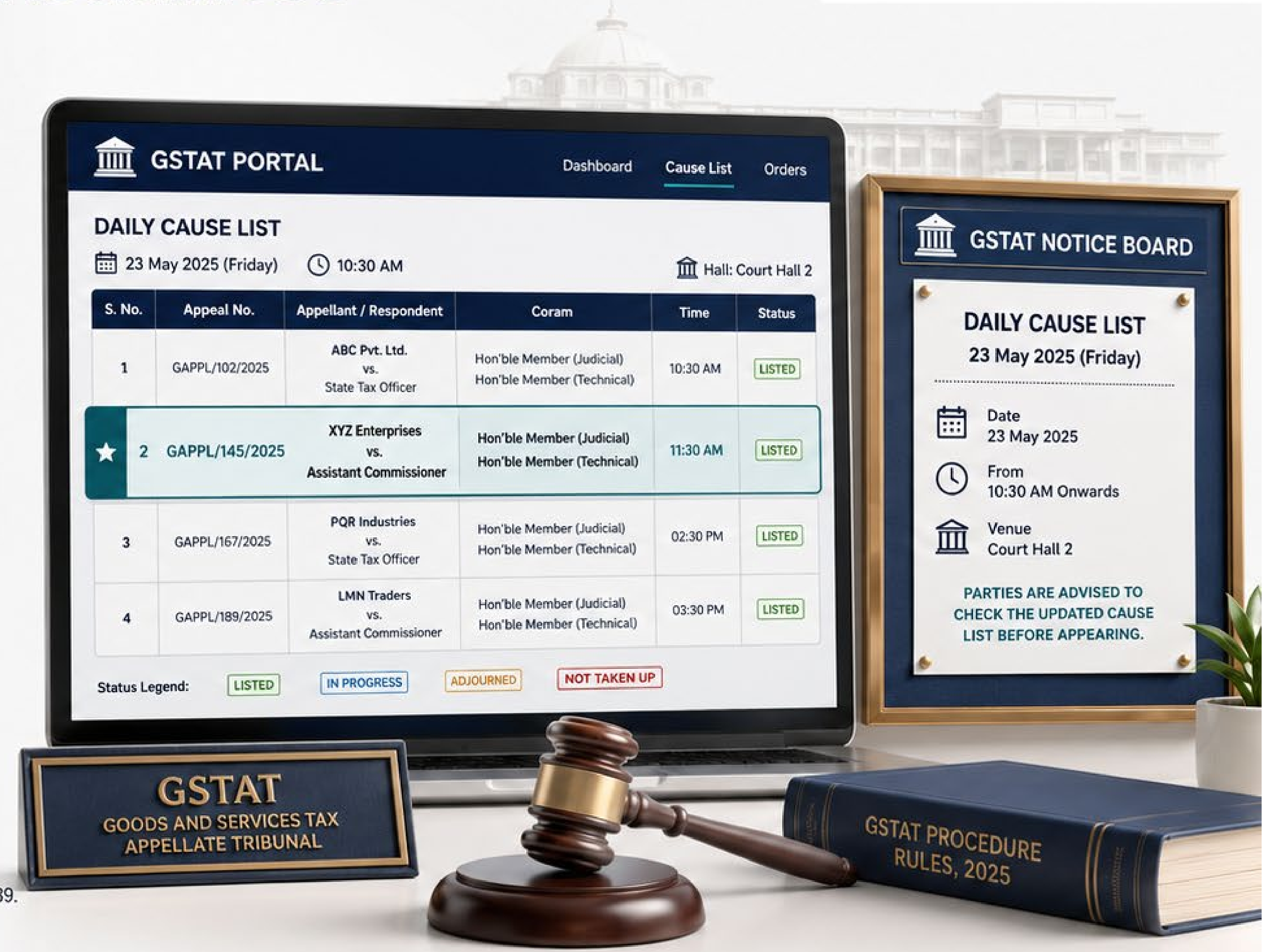
Rule 29 lists common interim requests.

- Condonation of delay
- Stay or direction
- Early hearing
- Rectification in order
- Exemption from production of copy of order appealed against
- Extension of time

Cause List and Hearing Readiness

Check listing before you appear.

- Daily cause list is published on portal and notice board.
- Verify appeal number, date, time and Bench.
- Check coram and representative details.
- If Bench does not sit, fresh listing may be notified.
- Never appear without checking the updated cause list.



Hearing Preparation

Prepare to assist, not to perform.

- Prepare a one-page issue chart.
- Prepare a date chart.
- Prepare a demand reconciliation.
- Prepare page references.
- Prepare short case-law list.

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Issue Chart

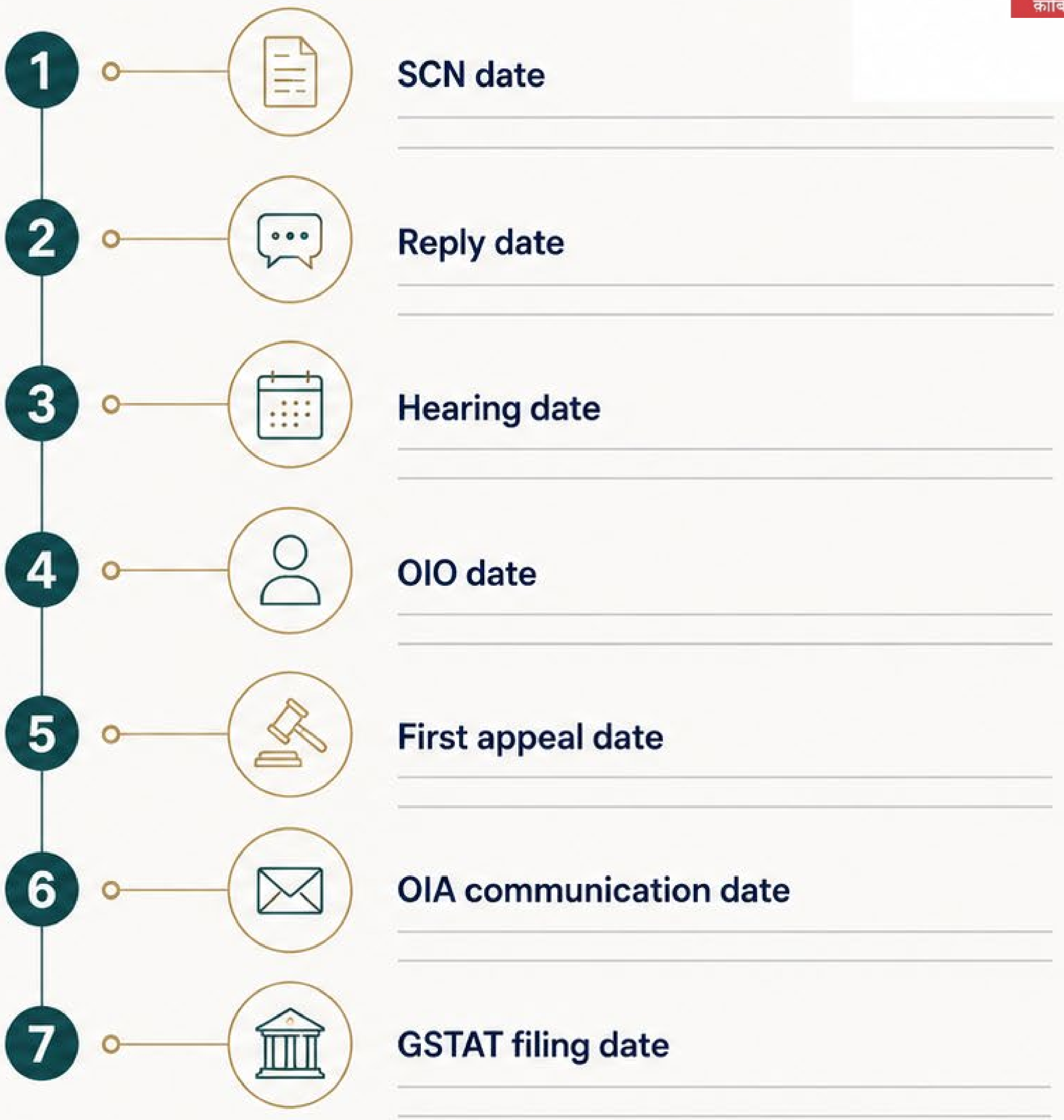
The Bench must see the dispute quickly.

- Issue involved
- Finding in the order
- Appellant's challenge
- Supporting page numbers
- Relief sought
- Case law, if any

Date Chart

Chronology prevents confusion.

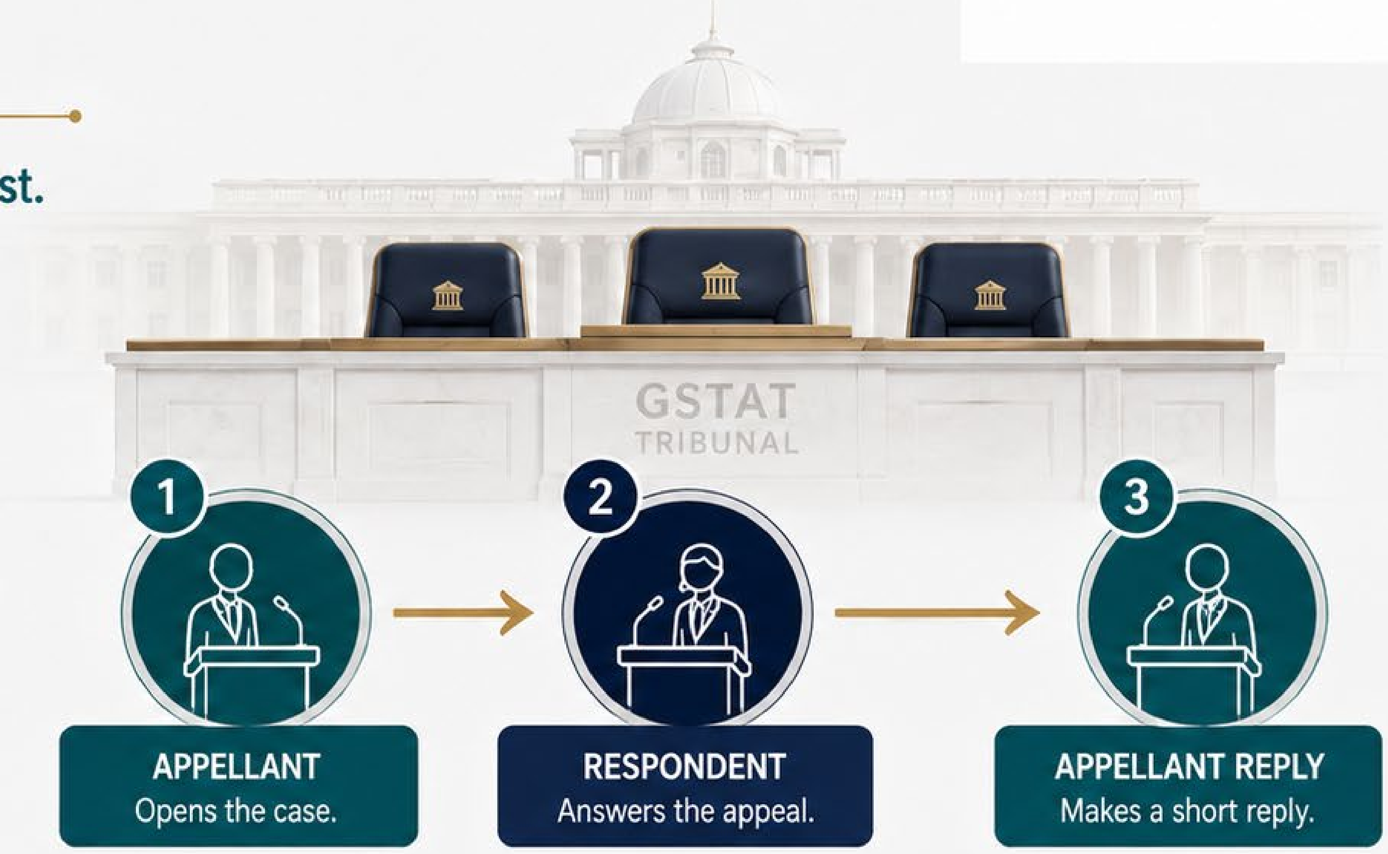
- SCN date
- Reply date
- Hearing date
- OIO date
- First appeal date
- OIA communication date
- GSTAT filing date



Hearing Sequence

Appellant first. Respondent next. Appellant reply last.

- Appellant opens the case.
- Respondent answers the appeal.
- Appellant may make a short reply.
- Relief should be stated clearly.
- Use page references during arguments.



The Tribunal hears in this sequence to ensure fairness and orderly conduct.

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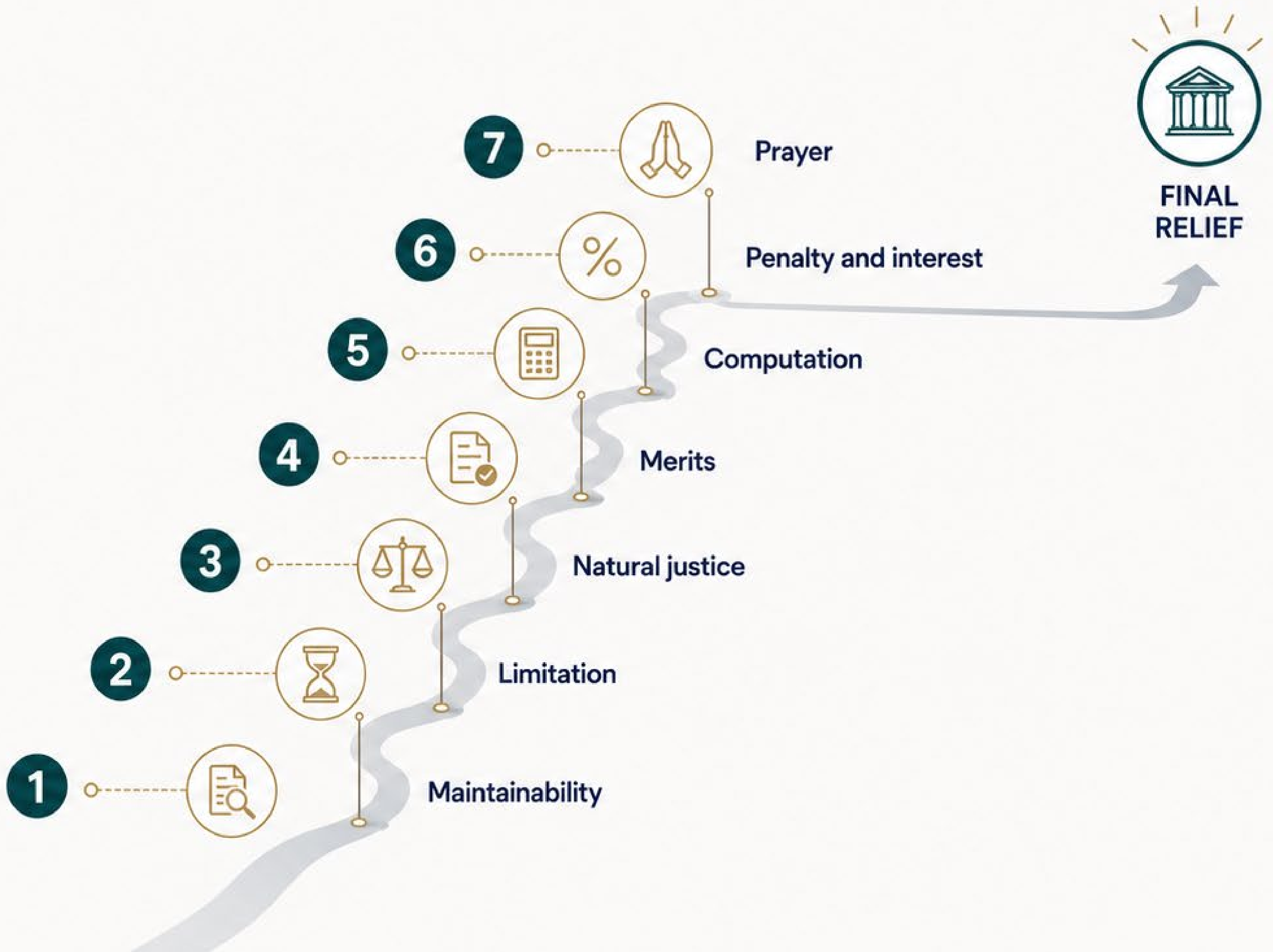
Suggested Hearing Flow

Argue in decision sequence.

- Maintainability
- Limitation
- Natural justice
- Merits
- Computation
- Penalty and interest
- Prayer



Lead With the Strongest Point

Do not begin with long history.

- Start with the core issue.
- State the relief sought.
- Show the error in the order.
- Give page reference immediately.
- Then develop supporting arguments.

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Bench Conduct

Professional tone builds credibility.

- Address the Bench respectfuily.
- Do not interrupt unnecessarily.
- Do not argue with the department personally.
- Do not exaggerate facts.
- Concede neutral facts where required.
- Stay record-based.

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Hearing Toolkit

Discipline makes advocacy effective.

- Keep synopsis, chronology and prayer note ready.
- Carry paged paper book and case law compilation.
- Give citation list and copies before proceedings.
- Cases are called in cause-list order, subject to Bench orders.
- Maintain court decorum and do not waste Bench time.
- Hearing may be physical or electronic.

Legal basis: GSTAT Procedure Rules, 2025 — Rules 56, 57, 58 and 115.

Case Law Discipline

Fewer cases, stronger relevance.

- Use only relevant judgments.
- State ratio and factual similarity.
- Link each case with a specific ground.
- Keep full text and citations ready.
- Give citation list and copies to Court Officer.

SECTION 10 — HEARING AND CONDUCT BEFORE GSTAT

Evidence at Hearing

New material needs permission.

- Additional evidence is not a matter of right.
- Tribunal may allow it for sufficient cause or necessity.
- Reasons for admission must be recorded.
- Affidavit evidence may be directed.
- Cross-examination may be allowed where justice requires.
- Opposite side must get fair opportunity.

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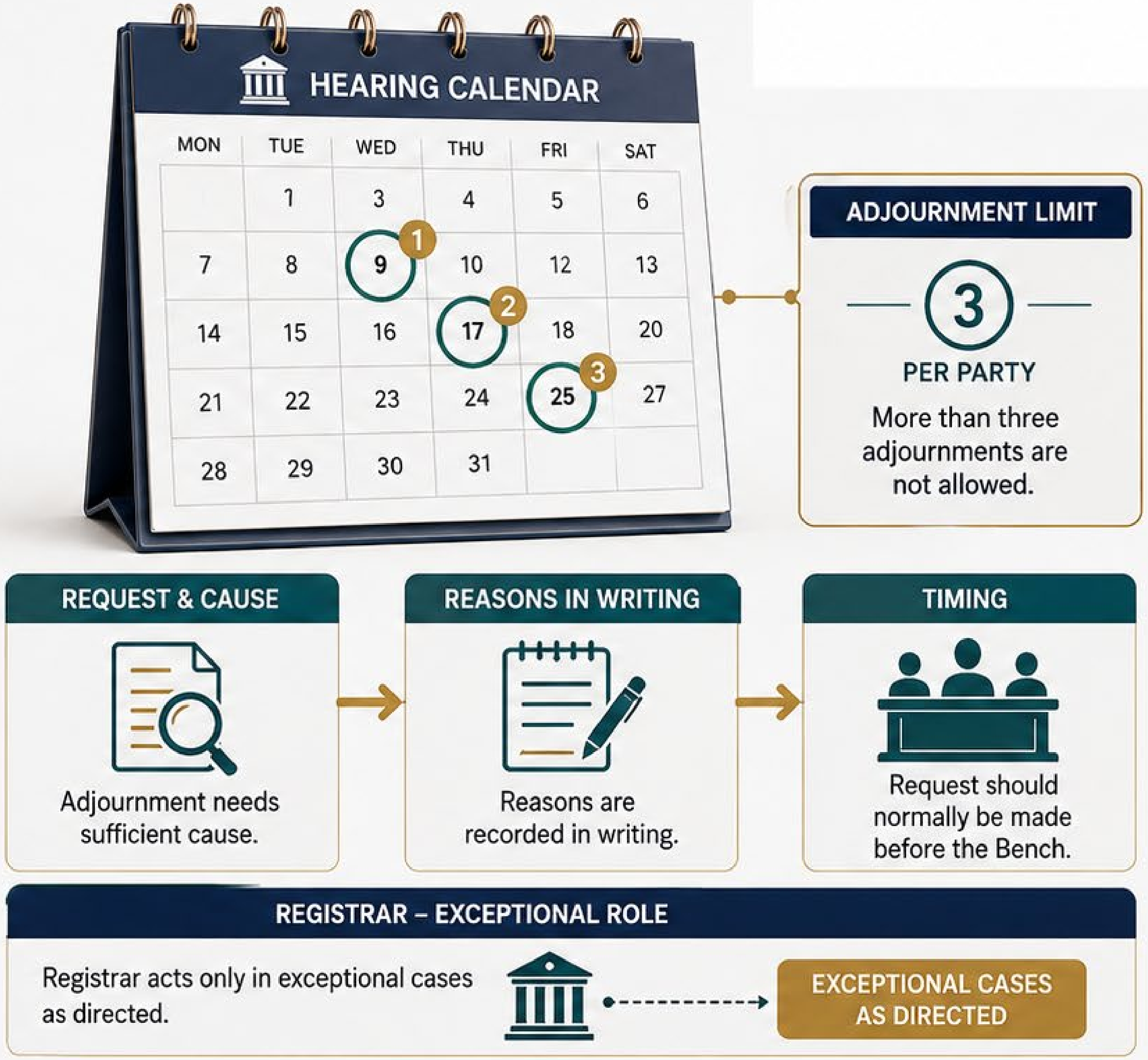
Adjournment Discipline

Adjournment is limited, not routine.

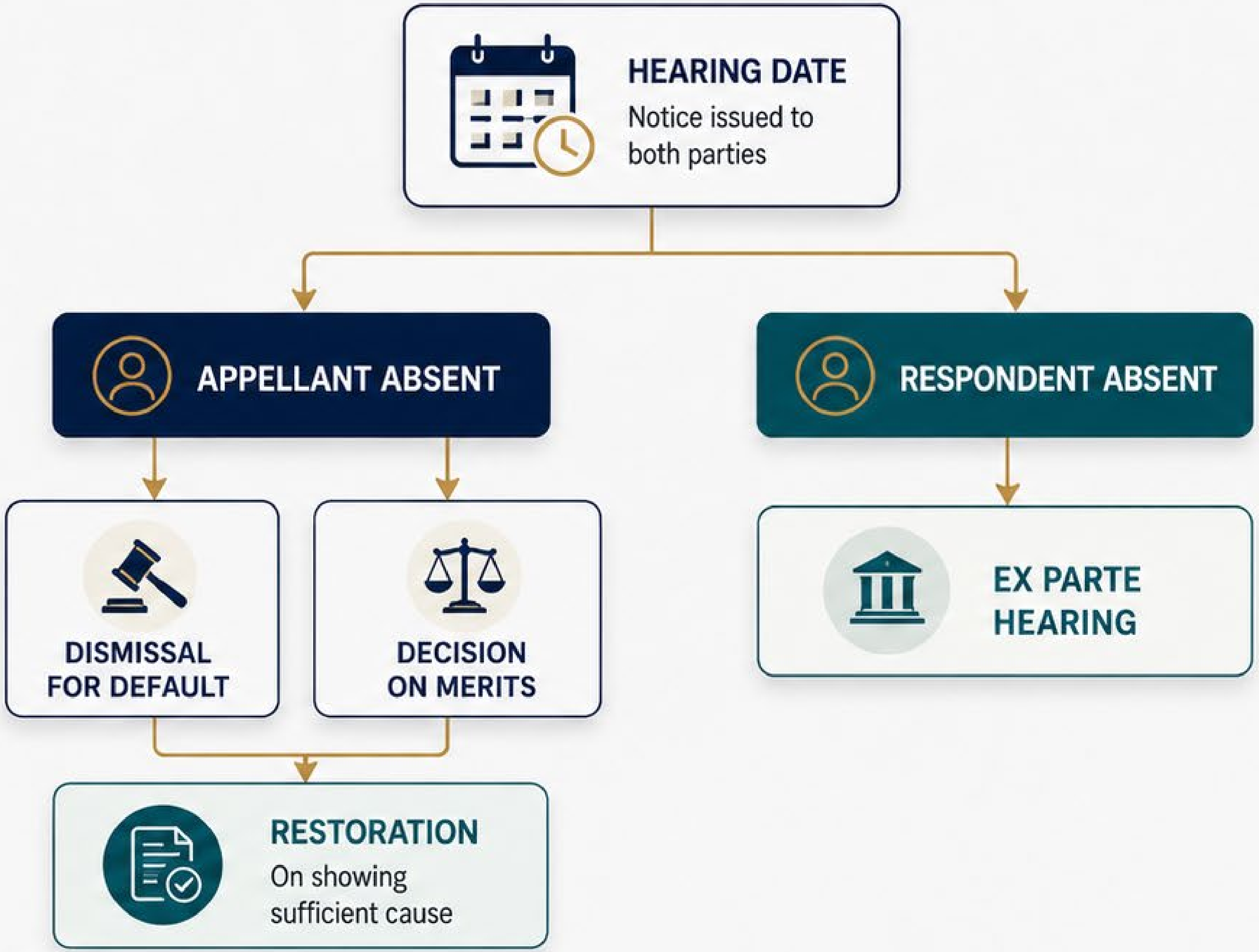
- Adjournment needs sufficient cause.
- Reasons are recorded in writing.
- More than three adjournments are not allowed to a party.
- Request should normally be made before the Bench.
- Registrar acts only in exceptional cases as directed.



Default, Ex Parte and Restoration

Non-appearance can change the result.

- Appellant absence may lead to dismissal for default.
- Tribunal may also decide on merits.
- Sufficient cause may support restoration.
- Respondent absence may lead to ex parte hearing.
- Hearing dates must be tracked carefully.



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SECTION 11 — ORDER AND POST-ORDER ACTION

Order After Hearing

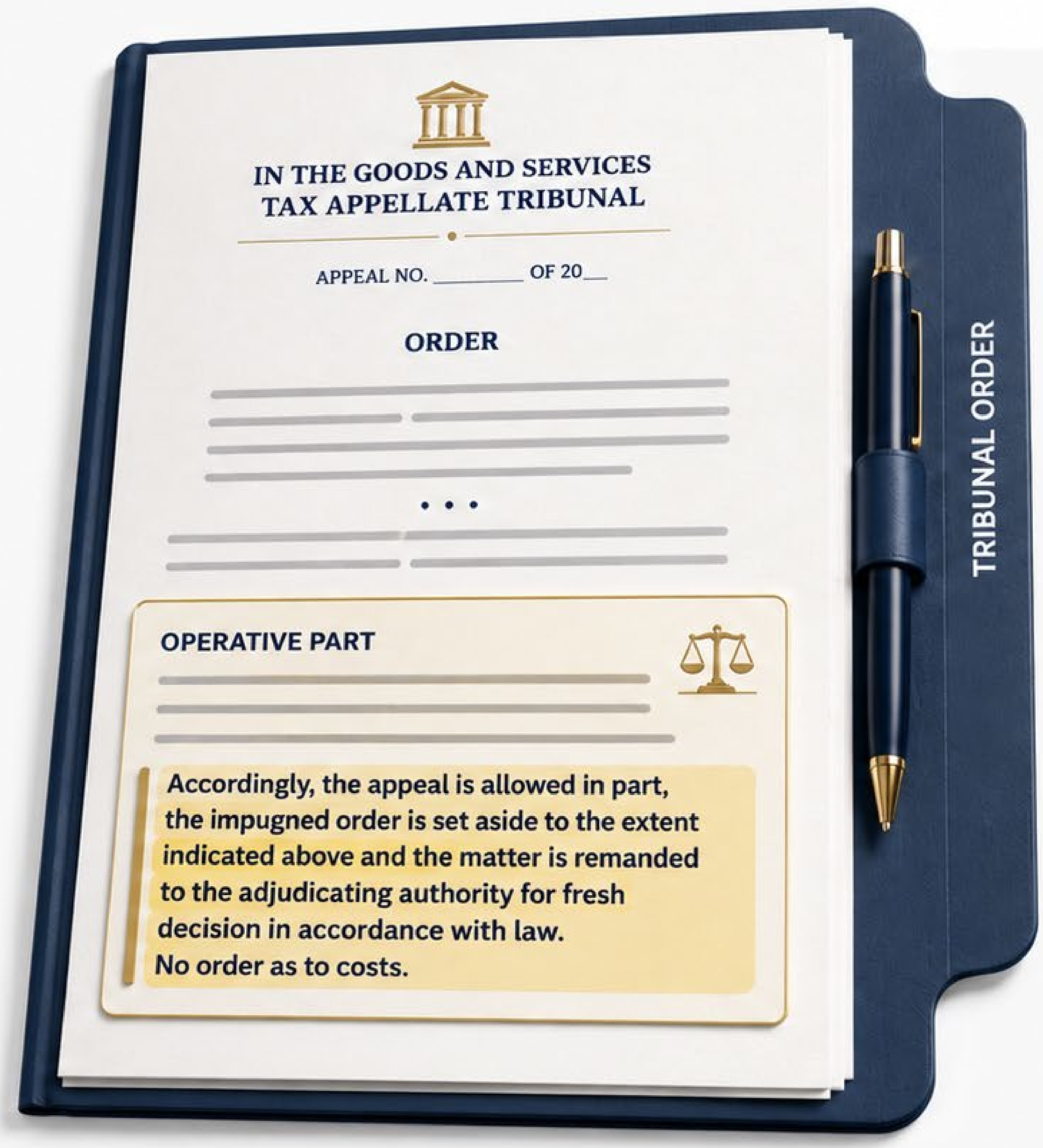
Written order follows structured hearing.

- Every order is written, signed and dated.
- Last date of hearing is typed on the first page.
- Final order should ordinarily be pronounced within thirty days.
- Holidays and vacations are excluded for this period.
- Appeals should, as far as possible, be decided within one year.

Final Order

Read the operative part first.

- Tribunal may confirm, modify or annul.
- Tribunal may remand for fresh adjudication / decision.
- Read the operative relief before the reasoning.
- Last paragraph usually controls practical action.
- Order is normally pronounced within 30 days.



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Order Reading Checklist

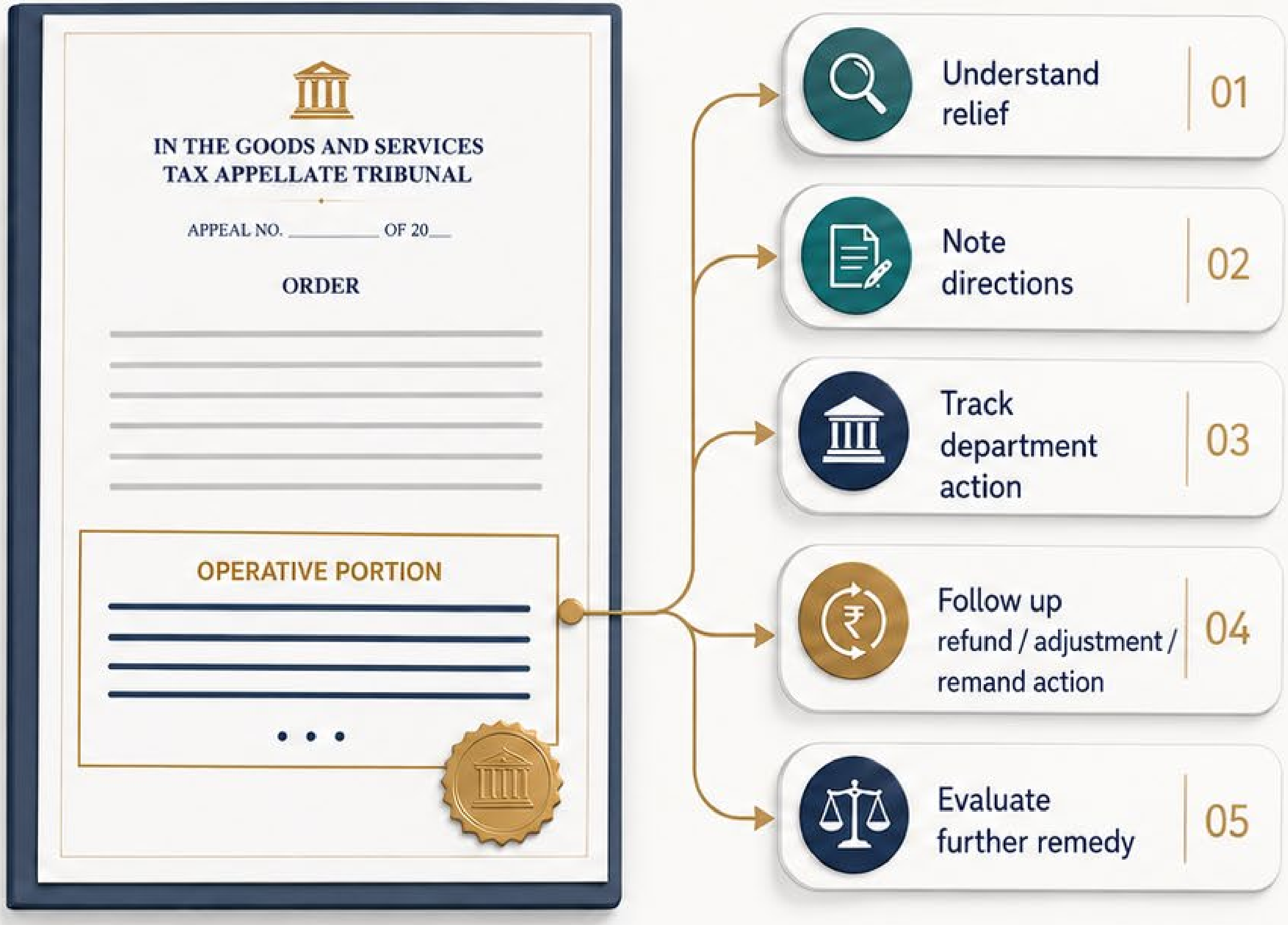
Do not stop at the result.

- Check what demand is confirmed or deleted.
- Check penalty, interest and consequential relief.
- Check whether the matter is remanded.
- Check whether any direction is time-bound.
- Check refund / adjustment / compliance steps.
- Read the last paragraph carefully.

Operative Portion

Last paragraph controls implementation.

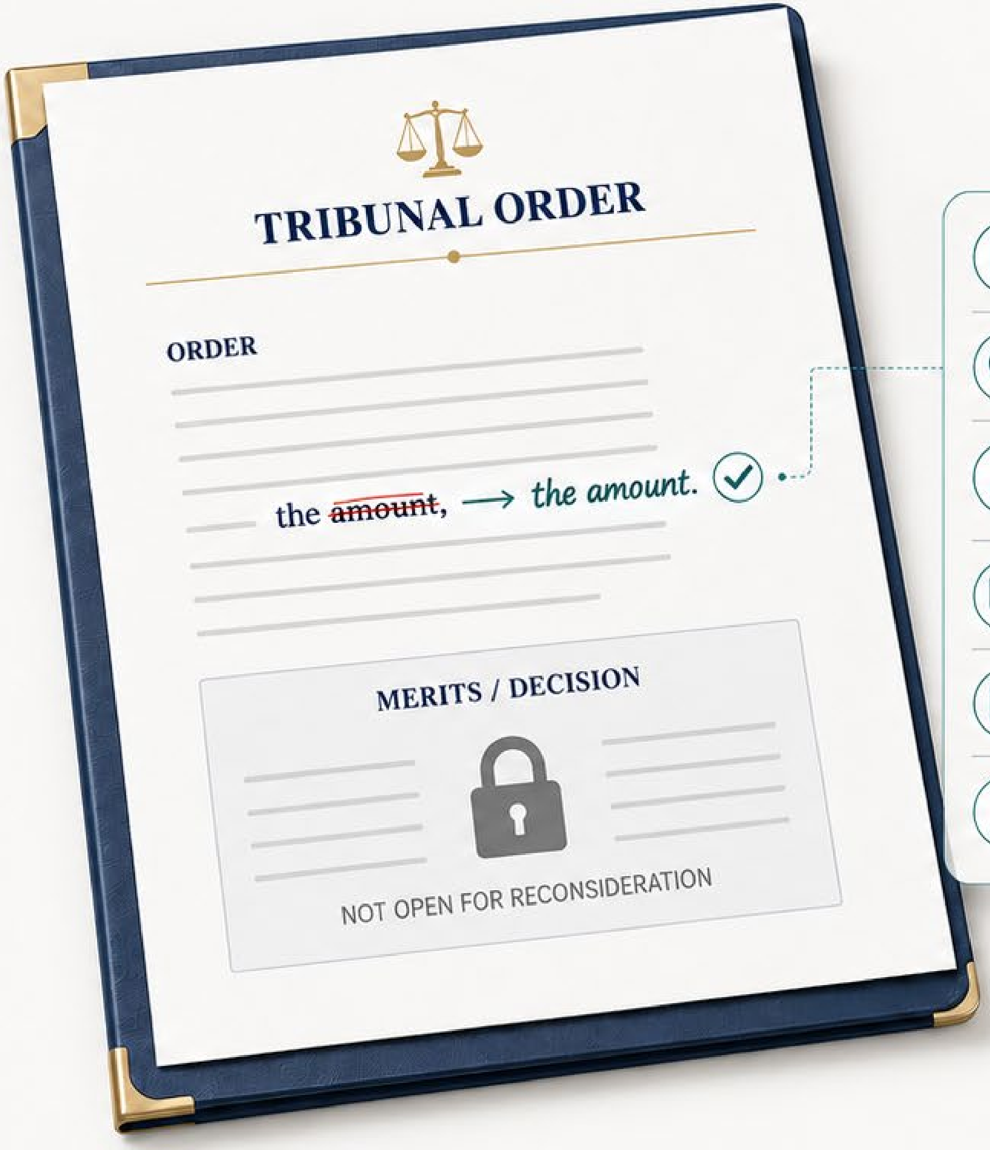
- Relief should be clear and precise.
- Directions should be noted separately.
- Departmental action must be tracked.
- Refund / adjustment / remand action must be followed up.
- Further remedy should be evaluated after reading the last paragraph.



Rectification — Core Rule

Correct apparent error; do not re-argue merits.

- Section 113(3) covers error apparent on the face of record.
- It includes clerical mistake, accidental slip or omission.
- Tribunal may rectify on its own motion or when error is brought to notice.
- Party-side rectification application is filed online in GSTAT FORM-01.
- Rule 108 requires filing within one month from final order.
- Safe practice: file within one month; do not wait for the three-month outer window.



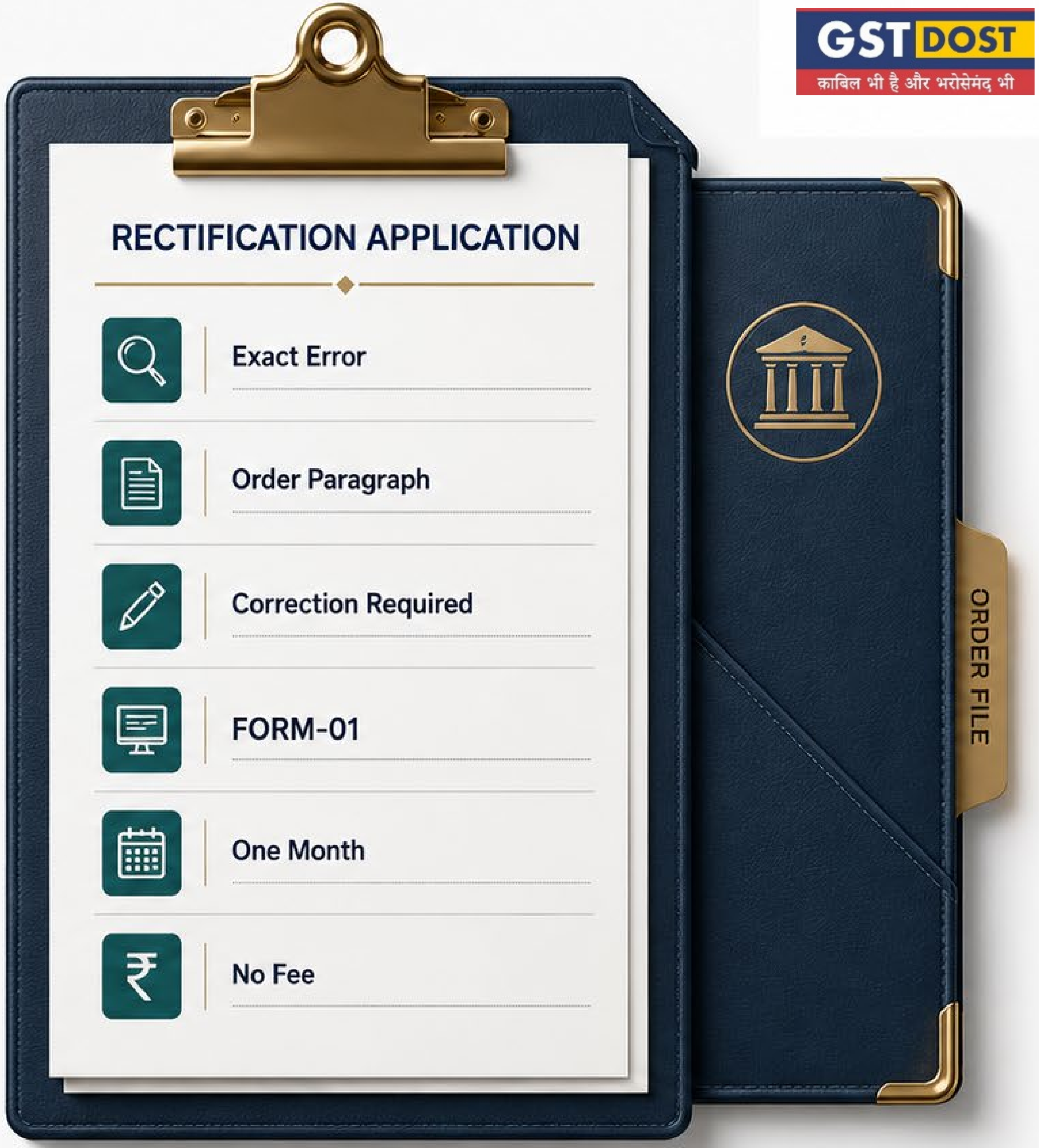
- Sec. 113(3)
- error apparent
- clerical / accidental slip
- FORM-01
- 1 month
- 3 months outer window

Legal basis: CGST Act, Section 113(3); GSTAT Procedure Rules, 2025 — Rules 108 and 115.

Rectification Strategy

File narrowly and within time.

- Identify the exact apparent error.
- Quote the relevant order paragraph.
- Explain the correction required.
- File online in GSTAT FORM-01.
- File within one month as safe practice.
- No fee is payable for rectification.



Costs

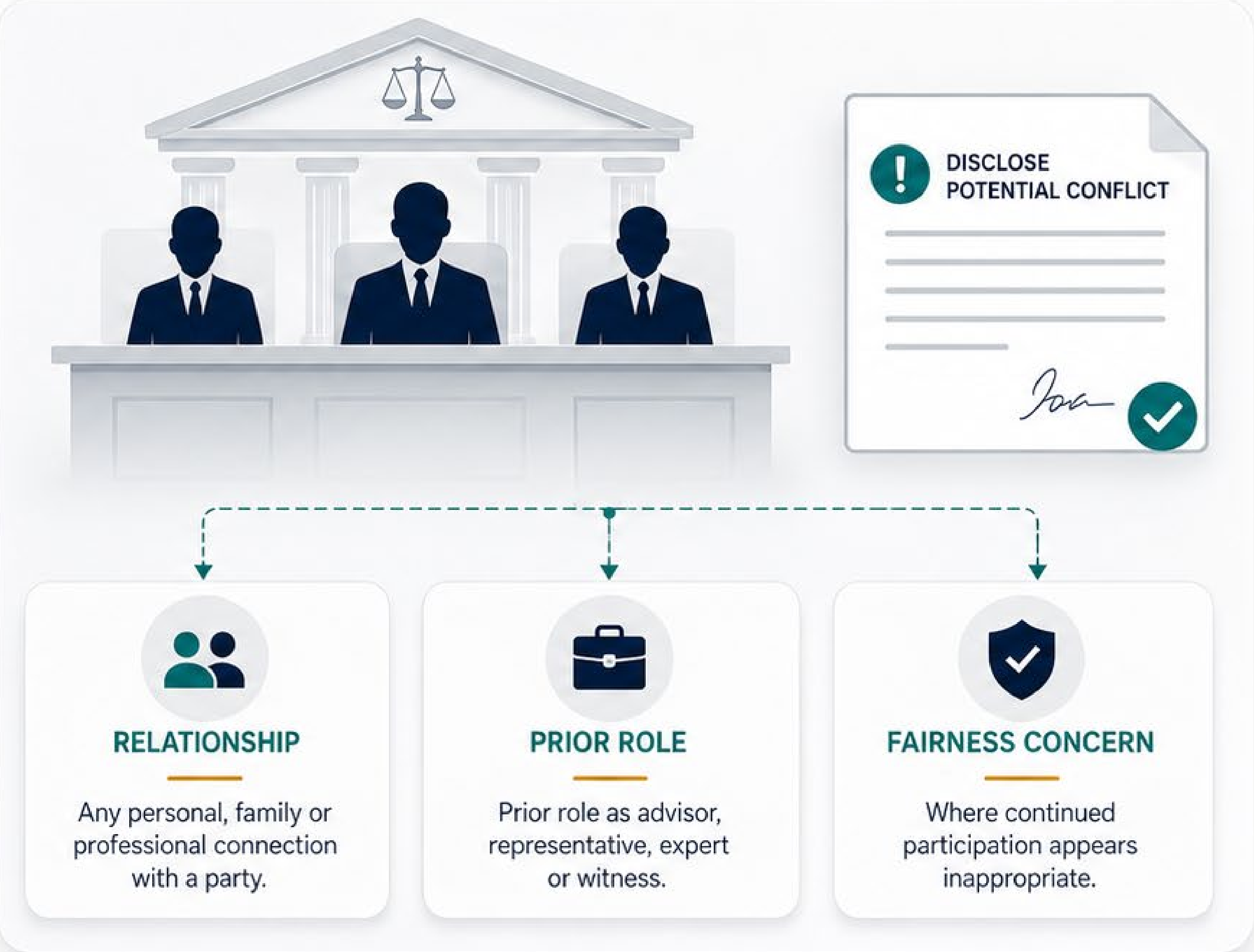
Weak conduct can become expensive.

- Tribunal may impose costs.
- Defaulting party may bear legal expenses.
- Abuse of process may attract exemplary costs.
- Costs may follow irresponsible procedure.
- Responsible filing protects credibility.

Recusal in GSTAT — Core Rule

Neutrality matters; party preference does not.

- Rule 106 deals with recusal of the President or a Member.
- It may arise from personal, family or professional connection.
- It may arise from prior role as advisor, representative, expert or witness.
- It may also arise where continued participation appears inappropriate.
- Reasons may be recorded, but parties cannot demand those reasons.
- Recusal protects institutional fairness, not litigation strategy.



Recusal in GSTAT — Concept Through a Public Case Study

Use a public debate only to explain the concept, not as precedent.

- Rule 106 governs recusal of the President or a Member.
- The Arvind Kejriwal recusal debate is used only as a public illustration.
- The real question is whether objective conflict exists.
- Mere apprehension, discomfort or dissatisfaction is not enough by itself.
- Use the example only to explain concept, not case merits.
- In GSTAT, neutrality matters more than bench preference.

ARVIND KEJRIWAL CASE-STUDY LENS

Illustrative public case-study only; not cited as precedent.

Recusal — Practical Takeaways

Objective conflict, not mere discomfort.

- Check actual conflict first.
- Collect objective facts.
- Make a focused request only if needed.
- Avoid speculative allegations.
- Avoid judge-shopping strategy.
- Preserve fairness and credibility.

Safe GSTAT Approach

✓ **Appropriate Use:**	real conflict
✗ **Misuse:**	unfavourable Bench

The GSTAT Success Formula

Time. Record. Drafting. Hearing.

- File within limitation.
- Maintain complete record.
- Draft precise grounds.
- Upload clean documents.
- Argue with page references.
- Track order and compliance.

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What Not To Do

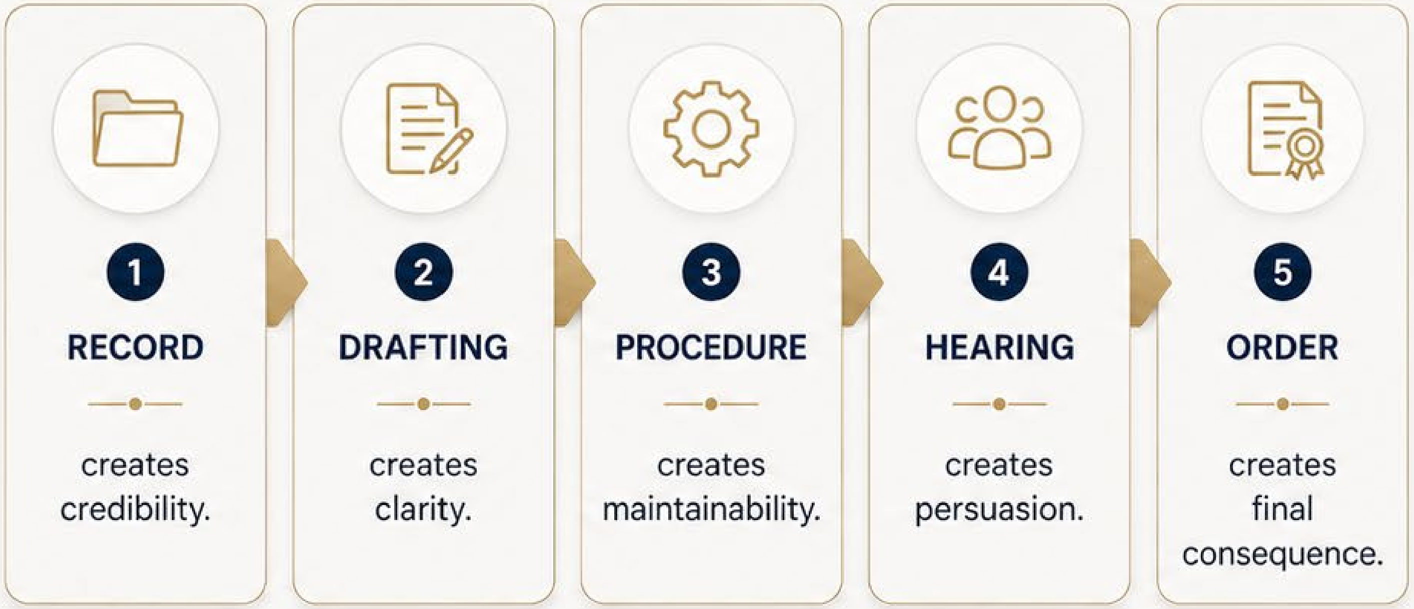
Avoid these appeal mistakes.

- Do not file on the last day.
- Do not upload unreadable documents.
- Do not draft vague grounds.
- Do not mismatch demand figures.
- Do not overuse case laws.
- Do not treat IA as main appeal.

Final Takeaway

GSTAT appeal is record-to-relief strategy.

- Record creates credibility.
- Drafting creates clarity.
- Procedure creates maintainability.
- Hearing creates persuasion.
- Order creates final consequence.



Closing Slide

A good appeal helps the Bench decide correctly.

- Be clear on facts.
- Be precise on law.
- Be disciplined on procedure.
- Be fair in hearing.
- Be specific in prayer.

PRACTICAL CLOSING

Thank You

Questions and Discussion

- Clear record.
- Precise drafting.
- Disciplined procedure.
- Focused hearing.
- Effective relief.