THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Eastern India Regional Council

Appeal Filing with GST Appellate Tribunal (GSTAT)

Law • Portal Navigation • Filing Strategy • Practical Challenges

CA ANUP KUMAR LUHARUKA

7TH JULY 2026 • 2:00 PM – 8:00 PM • R. SINGHI HALL, ICAI BHAWAN, KOLKATA • 6 CPE HOURS

SESSION ROADMAP

What We Will Cover Today

01 Introduction to GSTAT
Constitution, structure, jurisdiction & benefits

02 Statutory Framework & Provisions
Provisions of Sections 109–121 relating to the Appellate Tribunal

03 Navigation to GSTAT Portal
Registration, dashboard, appeal creation, upload

04 E-Filing Strategy & Practical Approach
Step-by-step approach, checklist, evidence

05 Common Technical Glitches & Defects
Portal glitches, common defects & the way forward

06 Precautions in Filing GST Appeal
Common errors to avoid before submission

07 GSTAT Order
Order tracking, rectification & compliance

08 Appeal Filing Status
Tracking & monitoring status on the GSTAT portal

01

Introduction to GST Appellate Tribunal

Constitutional background, structure, jurisdiction & benefits

WAITED 8 YEARS... STILL GLITCHES?
GST APPEALS: THE JOURNEY ISN'T EASY, BUT WE DON'T GIVE UP!
8 YEARS OF GST... 2017 → 2025 STILL THE SAME STRUGGLE?
UPLOADS, ERRORS, MISMATCHES, GLITCHES... AND DEADLINES DON'T STOP!
IS IT THE PORTAL... OR AN OBSTACLE COURSE?
GSTAT
GOODS AND SERVICES TAX APPELLATE TRIBUNAL
"Speedy Justice. Simplified Process. Stronger Confidence."
JUSTICE
GST PORTAL
Upload Failed
Technical Error (500)
Session Timed Out)
Something Went Wrong
File Not Accepted
Please Try Again Later
SCN & ORDERS
REPLIES & SUBMISSIONS
DEMAND & SHOW CAUSE
PRE-DEPOSIT
APPEALS
PAPERS... AGAIN!
MORE DOCUMENTS
CGST ACT
IGST ACT
GST Rules
NOTIFICATIONS
GST LAW
UPLOAD FAILED
FILE SIZE EXCEEDED
INVALID DOCUMENT
DATE / ORDER MISMATCH
PRE-DEPOSIT NOT VALID
AUTHORISATION DEFECT
INCORRECT CATEGORY
SESSION EXPIRED
CAFFEINE & COMPLIANCE
REMEMBER: FACTS LAW EVIDENCE PATIENCE!
TAXPAYER CA ADVOCATE
TOGETHER, STRONGER!
REAL CHALLENGES:
Portal Glitches
Incorrect Category / Section
Document Rejections
Mandatory Field Errors
Pre-Deposit Proof Issues
Technical Limitations
Time Lost, Justice Delayed
OUR COMMITMENT
Accuracy in Filing
Strong Documentation
Legal Expertise
Timely Follow-up
Persistent Representation
YOUR JUSTICE. OUR MISSION.
YES, THE SYSTEM HAS ITS CHALLENGES.
BUT OUR PURPOSE IS CLEAR – TO GET YOU JUSTICE.
BEYOND COMPLAINTS, TOWARDS SOLUTIONS.
Law. Strategy. Persistence. | From Filing to Final Hearing – We've Got Your Back.
GLITCHES DON'T DEFINE US. DETERMINATION DOES.

STRUCTURE OF GSTAT

Constitutional Background & Bench Hierarchy

GSTAT is constituted under Section 109 of the CGST Act, 2017 as the second appellate forum for disputes under GST — long-awaited since the law's 2017 rollout.

Principal Bench

New Delhi — hears place-of-supply disputes and matters transferred to it

State Benches

One or more benches per State/UT, based on case load and geography

Judicial + Technical Members

Each bench combines judicial members with technical members (Centre & State)

Note for delegates: GSTAT became operational only recently after years of litigation over its constitution — practitioners must track the notified benches and their territorial jurisdiction for each client.

BENCH COMPOSITION

Who Sits on Each Bench

The GSTAT sits as one Principal Bench and multiple State Benches, each combining judicial and technical members from the Centre and the States.

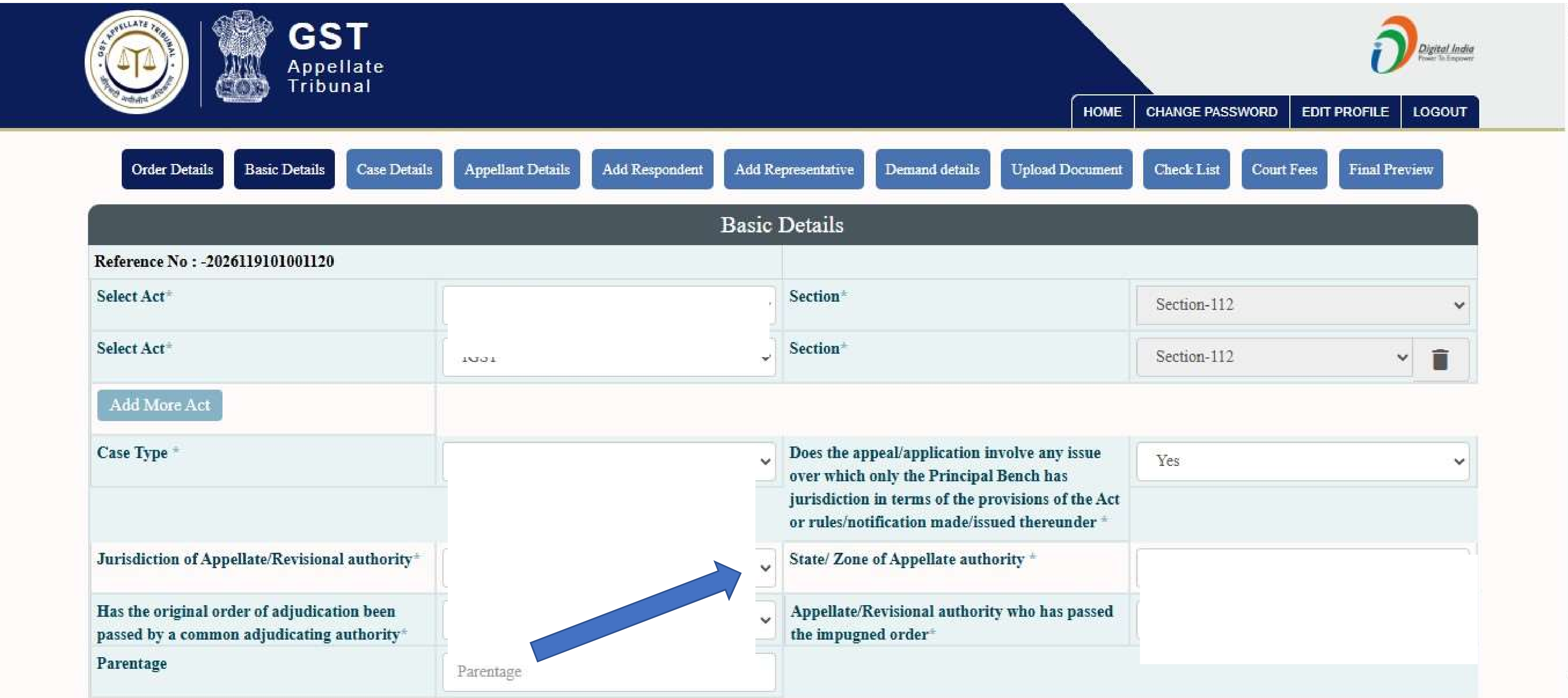
Principal Bench

- President
- One Judicial Member
- One Technical Member (Centre)
- One Technical Member (State)

State Benches

- Two Judicial Members
- One Technical Member (Centre)
- One Technical Member (State)

Exclusive to Principal Bench: Place-of-supply disputes, anti-profiteering cases & other Government-notified matters are heard only here — issues affecting multiple States call for a centrally constituted Bench.



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Order Details
Basic Details
Case Details
Appellant Details
Add Respondent
Add Representative
Demand details
Upload Document
Check List
Court Fees
Final Preview
Basic Details
Reference No : -2026119101001120
Select Act*
Section*
Section-112
Select Act*
Section*
Section-112
Add More Act
Case Type *
Does the appeal/application involve any issue over which only the Principal Bench has jurisdiction in terms of the provisions of the Act or rules/notification made/issued thereunder *
Yes
Jurisdiction of Appellate/Revisional authority*
State/ Zone of Appellate authority *
Has the original order of adjudication been passed by a common adjudicating authority*
Appellate/Revisional authority who has passed the impugned order*
Parentage
Parentage

WHY GSTAT MATTERS

Jurisdiction, Powers & Benefits of GSTAT

Appellate Jurisdiction

Second appeal against orders of the Appellate/Revisional Authority under Sections 107 & 108

Faster, Specialised Disposal

Dedicated GST bench expected to reduce pendency compared to writ route

Powers of a Civil Court

Summoning, discovery, production of documents and other trial-like powers

Reduced Pre-deposit Burden

Structured pre-deposit regime vs. open-ended stay applications in High Court

Power to Condone Delay

Discretion to admit appeals beyond limitation on sufficient cause being shown

Uniformity Across States

Aims to reduce divergent High Court rulings on identical GST questions

CHOOSING THE RIGHT BENCH

Getting the Bench Right

Filing before the correct Bench matters — the wrong choice can cost time, not just convenience.

1

Place of Supply

Must go to the Principal Bench in New Delhi, regardless of the taxpayer's location or where the order was passed

2

Wrong Bench

Leads to delay, as the appeal may need to be transferred or refiled at the correct Bench

3

Smaller Amounts

May be heard by a Single-Member Bench, helping quicker disposal of such appeals

Bottom line: Always identify the correct Bench before filing the appeal — it cannot be fixed after the fact without cost.

02

Statutory Framework

Sections 109–121 of the CGST Act: limitation, pre-deposit, maintainability & authorised representatives

STATUTORY ANCHORS

Sections 109 to 121 — At a Glance

Section	Subject	Key Point
109	Constitution of GSTAT	Principal Bench (Delhi) + State Benches; place-of-supply cases to Principal Bench
110	Qualification of Members	President, Judicial & Technical Members (Centre/State)
111–113	Procedure, Powers & Orders	Civil-court powers; orders to be passed within reasonable time
112	Appeal to Tribunal	Appeal against Appellate/Revisional Authority order; prescribed time & form
117–118	Appeal to High Court / Supreme Court	Further appeal on substantial question of law
121	Non-appealable Orders	Certain orders (e.g., transfer, seizure orders) barred from appeal

(Illustrative summary for discussion — refer bare Act text for precise statutory language)

THE LITIGATION JOURNEY

From Show Cause Notice to the Supreme Court

SCN
Show Cause Notice issued

Adjudication
Order-in-Original passed

First Appeal
Sec 107 — Appellate Authority

GSTAT
Sec 109/112 — Appellate Tribunal

High Court
Sec 117 — substantial question of law

Supreme Court
Sec 118 — final appellate forum

Each forward step brings higher pre-deposit relief but also higher cost, formality and time — GSTAT is designed as the specialised middle layer to reduce High Court writ pendency.

THRESHOLD CONDITIONS

Limitation, Pre-Deposit, Maintainability & Authorised Reps

3 Months

Limitation to file appeal before GSTAT from date of communication of order (extendable by 3 more months on sufficient cause)

10% + 10%

Pre-deposit: 10% of disputed tax at first appeal stage; further 10% of remaining disputed tax for GSTAT appeal

Maintainability

Appeal must be against an appealable order; non-appealable orders under Sec 121 cannot be agitated before GSTAT

Authorised Rep.

Chartered Accountants, Advocates & other prescribed persons may represent the appellant under Section 116

PROVISION & KEY TAKEAWAY · PART 1 OF 2

Section 112 — Appeals to Appellate Tribunal

Sub-section	Provision	Key Takeaway
112(1)	Appeal to GSTAT within 3 months of communication of the order (or a later notified date)	Diarise the limitation date the day the order is received; watch for a later notified start-date
112(2)	Tribunal may refuse small appeals — disputed tax/ITC/fine/fee/penalty ≤ ₹50,000	Weigh litigation cost against likely admission for very small-value disputes
112(3)–(4)	Commissioner may direct departmental review of an order; treated as a regular appeal	The Department can appeal favourable orders too — track review directions on client matters
112(5)–(6)	Cross-objections within 45 days of notice; delay condonable for sufficient cause	Evaluate cross-objections on receipt of appeal notice; keep condonation evidence ready

PROVISION & KEY TAKEAWAY · PART 2 OF 2

Section 112 — Appeals to Appellate Tribunal

Sub-section	Provision	Key Takeaway
112(7)	Appeal in prescribed form, verified manner, with prescribed fee	Confirm the current form (APL-05) and fee schedule before every filing
112(8)–(9)	Pre-deposit = admitted amount + 10% of balance disputed tax (cap ₹20 cr), over and above the Sec 107 deposit; stays recovery	Pre-deposit adds to, not replaces, the first-appeal deposit; retain proof for automatic stay
112(10)	Every application before GSTAT (rectification, restoration, etc.) needs a prescribed fee	Budget for interlocutory fees separately from the main appeal fee

BARE ACT TEXT

Section 113 — Orders of Appellate Tribunal

Sub-section (1)

The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the **Appellate Authority, or the Revisional Authority or to the original adjudicating authority**, with such directions as it may think fit, for a fresh adjudication or decision after taking additional evidence, if necessary.

Section 116 — Appearance by Authorised Representative

(1) Any person who is entitled or required to appear before an officer appointed under this Act, or the Appellate Authority or the Appellate Tribunal in connection with any proceedings under this Act, may, otherwise than when required under this Act to appear personally for examination on oath or affirmation, subject to the other provisions of this section, appear by an authorised representative.

(2) For the purposes of this Act, the expression "authorised representative" shall mean a person authorised by the person referred to in sub-section (1) to appear on his behalf, being—

(a) his relative or regular employee; or

(b) an advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or

(c) any chartered accountant, a cost accountant or a company secretary, who holds a certificate of practice and who has not been debarred from practice; or

(d) a retired officer of the Commercial Tax Department of any State Government or Union territory or of the Board who, during his service under the Government, had worked in a post not below the rank than that of a Group-B Gazetted officer for a period of not less than two years: Provided that such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of his retirement or resignation; or

Section 116 — Appearance by Authorised Representative

(e) any person who has been authorised to act as a goods and services tax practitioner on behalf of the concerned registered person.

(3) No person—

(a) who has been dismissed or removed from Government service; or

(b) who is convicted of an offence connected with any proceedings under this Act, the State Goods and Services Tax Act, the Integrated Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, or under the existing law or under any of the Acts passed by a State Legislature dealing with the imposition of taxes on sale of goods or supply of goods or services or both; or

(c) who is found guilty of misconduct by the prescribed authority;

(d) who has been adjudged as an insolvent, shall be qualified to represent any person under sub-section (1)— (i) for all times in case of persons referred to in clauses (a), (b) and (c); and (ii) for the period during which the insolvency continues in the case of a person referred to in clause (d).

(4) Any person who has been disqualified under the provisions of the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be disqualified under this Act.

PROVISION & KEY TAKEAWAY

Section 116 — Appearance by Authorised Representative

Sub-section	Provision	Key Takeaway
116(1)	A person may appear through an authorised representative instead of personally, except where personal examination on oath/affirmation is required	Delegate routine appearances; personal presence is still needed for oath examination
116(2)	Eligible representatives: relative/regular employee, advocate, CA/Cost Accountant/CS in practice, a retired departmental officer (Group-B or above, after a 1-year cooling-off), or an authorised GST practitioner	Confirm the representative falls within an eligible category before engagement
116(3)	Disqualification: dismissed/removed government servants, persons convicted of an offence under GST/tax law, those found guilty of misconduct, or undischarged insolvents cannot represent	Vet a representative's disciplinary and insolvency history before authorisation
116(4)	A person disqualified under the State GST or UTGST Act is deemed disqualified under this Act as well	A representative barred in one jurisdiction is treated as barred everywhere under GST

PORTAL WALKTHROUGH

From Registration to Submission

1. Registration
Create login on GSTAT portal using PAN/GSTIN & mobile-email OTP verification

2. Dashboard
Landing page shows case status, notices, hearing calendar & saved drafts

3. Appeal Creation
Select order, fill About Appellant, Case Details, Case History & Case Summary tabs

4. Document Upload
Attach certified copy of order, statement of facts, grounds, prayer & relied-upon documents

5. Verification
Sign using DSC / EVC as authorised representative or appellant

6. Submission
Pay requisite fee, generate ARN and download acknowledgement

Rules

Rules

12. Listing of cases
13. Power to exempt
14. Power to extend time
15. Powers and functions of the Registrar
16. Power of adjournment
17. Delegation powers of the President

INSTITUTION OF APPEALS

18. Documents required to accompany Form of appeal
19. Endorsement and verification
20. Translation of documents
21. Endorsement and scrutiny of petition or appeal or document
22. Registration of admitted appeals
23. Ex-parte amendments
24. Calling for records
25. Production of authorization for and on behalf of an applicant or respondent or party

Rules

26. Interlocutory applications
27. Procedure on production of defaced, torn or damaged documents
28. Grounds which may be taken in appeal
29. Rejection or amendment of Form of appeal
30. Who may be joined as respondents
31. Endorsing copies to the party
32. Filing of Form of cross-objections, applications or replies to appeals or applications
33. Filing of reply and other documents by the respondents
34. Filing of rejoinder

CAUSE LIST

35. Preparation and publication of daily cause list
36. New cause list and adjournment of cases on account of non-sitting of an Appellate Tribunal
37. Service of notices and communication

Rules

HEARING OF APPEAL

Rules

RECORD OF PROCEEDINGS

50. Court diary
51. Order sheet
52. Maintenance of court diary
53. Statutes or citations for reference
54. Calling of cases in court
55. Regulation of court work

MAINTENANCE OF REGISTERS

56. Registers to be maintained
57. Arrangement of records in pending matters
58. Contents of main file
59. Contents of process file
60. Contents of execution file
61. File for miscellaneous applications
62. Preservation of Record
63. Retention, Preservation and Destruction of records

Rules

INSPECTION OF RECORD

64. Inspection of the record
65. Grant of inspection
66. Application for grant of inspection
67. Mode of inspection
68. Maintenance of register of inspection

APPEARANCE OF AUTHORISED REPRESENTATIVE

69. Appearance of authorised representative
70. Consent for engaging or change of authorised representative (duly stamped as per the respective High Court rules)
71. Restrictions on appearance
72. Restriction on party's right to be heard
73. Empanelment of special authorised representatives by the Appellate Tribunal
74. Professional dress for the authorised representatives

Rules

AFFIDAVITS

75. Title of affidavits

76. form and contents of the affidavit

77. Persons authorised to attest

78. Affidavits of illiterate, visually challenged persons

79. Identification of deponent

80. Annexures . to the affidavit

Rules

DISCOVERY, PRODUCTION AND RETURN OF DOCUMENTS

81. Application for production of documents, form of summons
82. Suo motu summoning of documents *(*
83. Marking of documents
84. Return and transmission of documents

EXAMINATION OF WITNESSES AND ISSUE OF COMMISSIONS

85. Procedure for examination of witnesses, issue of Commissions
86. Examination in camera
87. Form of oath or affirmation to witness
88. Form of oath or affirmation to interpreter
89. Officer to administer oath
90. Form recording of deposition
91. Numbering of witnesses
92. Grant of discharge certificate
93. Witness allowance payable
94. Records to be furnished to the Commissioner
95. Taking of specimen handwriting, signature etc.

Rules

DISPOSAL OF CASES AND PRONOUNCEMENT OF ORDERS

96. Disposal of Cases
97. Operative portion of the order
98. Corrections
99. Power to impose Costs
100. Pronouncement of Order
101. Pronouncement of order by any one member of the Bench
102. Authorizing any member to pronounce order
103. Recusal
104. Enlargement of time
105. Rectification of Order
106. General power to amend
107. Making of entries by Court officer
108. Transmission of order by the Court officer

Rules

List of Forms

GSTAT Form 01	Interlocutory Application to the Appellate Tribunal
GSTAT Form 02	Order Sheet
GSTAT Form 03	Inspection: Application to the Registrar for inspection of records
GSTAT Form 04	Memorandum of appearance
GSTAT Form 05	Before The Goods and Service Tax Appellate Tribunal
GSTAT Form 06	Summons: Before The Goods and Service Tax Appellate Tribunal
GSTAT Form 07	Deposition of Petitioner's Witness or Respondent's Witness
GSTAT Form 08	Certificate of Discharge

GSTAT FORM-04

GSTAT FORM-04
(see rule 72)
Memorandum of appearance

To
The Registrar,
The Goods and Services Tax Appellate Tribunal

In the matter of ………… Petitioner.
Vs.
………………..Respondent
(Appeal No. ………of 20………)

Sir,

Please take notice that I, …….., authorised representative/ practising Chartered Accountant/practising Cost Accountant/ legal practitioner, duly authorised to enter appearance, and do hereby enter appearance, on behalf of ……………. petitioner/respondent/ Registrar/ Government of ………………….. in the above-mentioned petition.

*A copy of the authorisation/vakalatnama issued by the Appellant or Respondent authorising me to enter appearance and to act for every purpose connected with the proceedings for the said party is enclosed, duly signed by me for identification.

Yours sincerely,

Dated ………. day of ……………
Address:
Enclosure: as aforesaid Tele No.:

CASE LAW SPOTLIGHT

Sterling & Wilson (P) Ltd. vs. Commissioner, CT & GST, Odisha

GSTAT New Delhi (Principal Bench) • APL/1/PB/2026 • 11 February 2026

Q **Issue**

Can GSTAT re-examine questions of fact in a Section 112 second appeal, unlike the substantial-question-of-law limit under Section 100 CPC? And can a defective Section 74 demand survive without proven fraud or suppression?

H **Held**

Yes — GSTAT's Section 112 jurisdiction (with Rule 112) is not confined to substantial questions of law, unlike Section 100 CPC; the Tribunal may examine facts as the final forum on facts.

R **Key Ratio**

Per Section 75(2), where a Section 74 notice fails for want of proven fraud/suppression, tax must be re-determined as if issued under Section 73 — and that re-determination is for the Proper Officer, not the appellate forum.

Outcome: Remanded to the Proper Officer for fresh adjudication under Section 73, with a reasonable opportunity of hearing to the appellant.

CASE LAW SPOTLIGHT

DGAP vs. Alton Buildtech Pvt. Ltd. (Anti-Profiteering)

GSTAT New Delhi (Principal Bench) • NAPA/113/PB/2025 • 17 February 2026

Q

Issue

Did the builder fail to pass on an additional input tax credit benefit to homebuyers under Section 171(1)? And can the Section 171(3A) penalty apply to conduct predating its own commencement?

H

Held

Yes on contravention — DGAP's reinvestigation showed the ITC-to-purchase-value ratio rose from 13.80% (pre-GST) to 14.72% (post-GST), an incremental benefit of 0.92% not passed on, breaching Section 171(1).

R

Key Ratio

No on penalty — Section 171(3A) took effect only from 1 January 2020; a penal provision cannot be applied retrospectively to conduct in the 1 July 2017 – 31 March 2019 period, even where the underlying contravention is upheld.

Outcome: Respondent directed to refund Rs. 47,71,823 with interest to eligible homebuyers within 30 days under Rule 133(3)(b); no penalty for the pre-2020 contravention period.

CASE LAW SPOTLIGHT · PLACE OF SUPPLY

Dow Chemical International (P) Ltd. vs. Commissioner of State Tax, Mazgaon

GSTAT Principal Bench, New Delhi • Appeal Nos. APL/2 to APL/7/PB/2026 • 4 June 2026

Q

Issue

Did procurement-support services from a Swiss group affiliate to its Indian recipient qualify as "intermediary services" (place of supply = supplier's location, outside India) or as an import of service (place of supply = India)?

H

Held

Import of service — Dow Europe (Switzerland) acted as the Dow Group's centralised procurement hub, rendering core sourcing services on its own account as an independent contractor, not facilitating a supply between two other parties.

R

Key Ratio

The "own account" test under Section 2(13) IGST Act must apply symmetrically whichever direction the cross-border service flows — Revenue cannot treat outbound Indian facilitation as intermediary while treating an identical inbound arrangement as import.

Outcome: Appeals dismissed; refund of IGST (~Rs. 13.41 Cr paid under RCM) rejected; First Appellate Authority's orders confirmed.

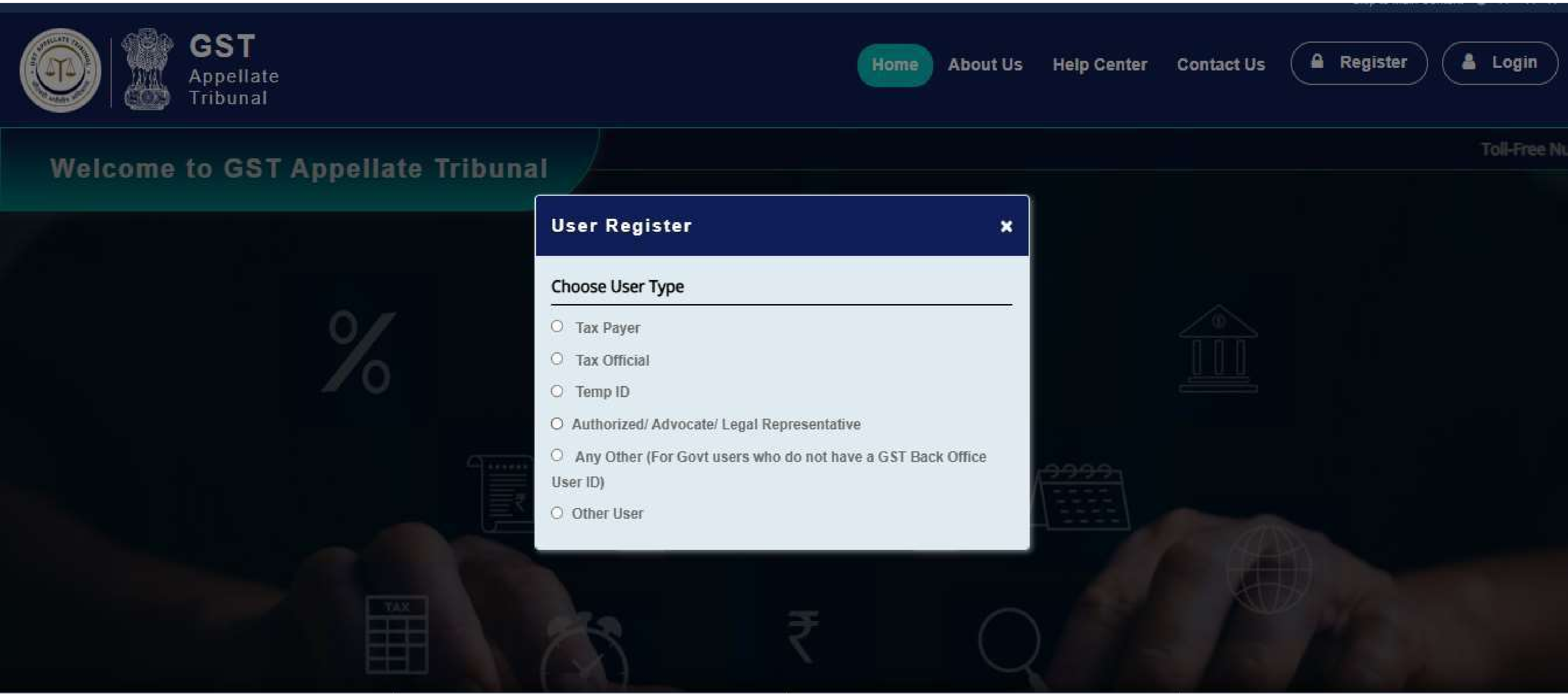
03

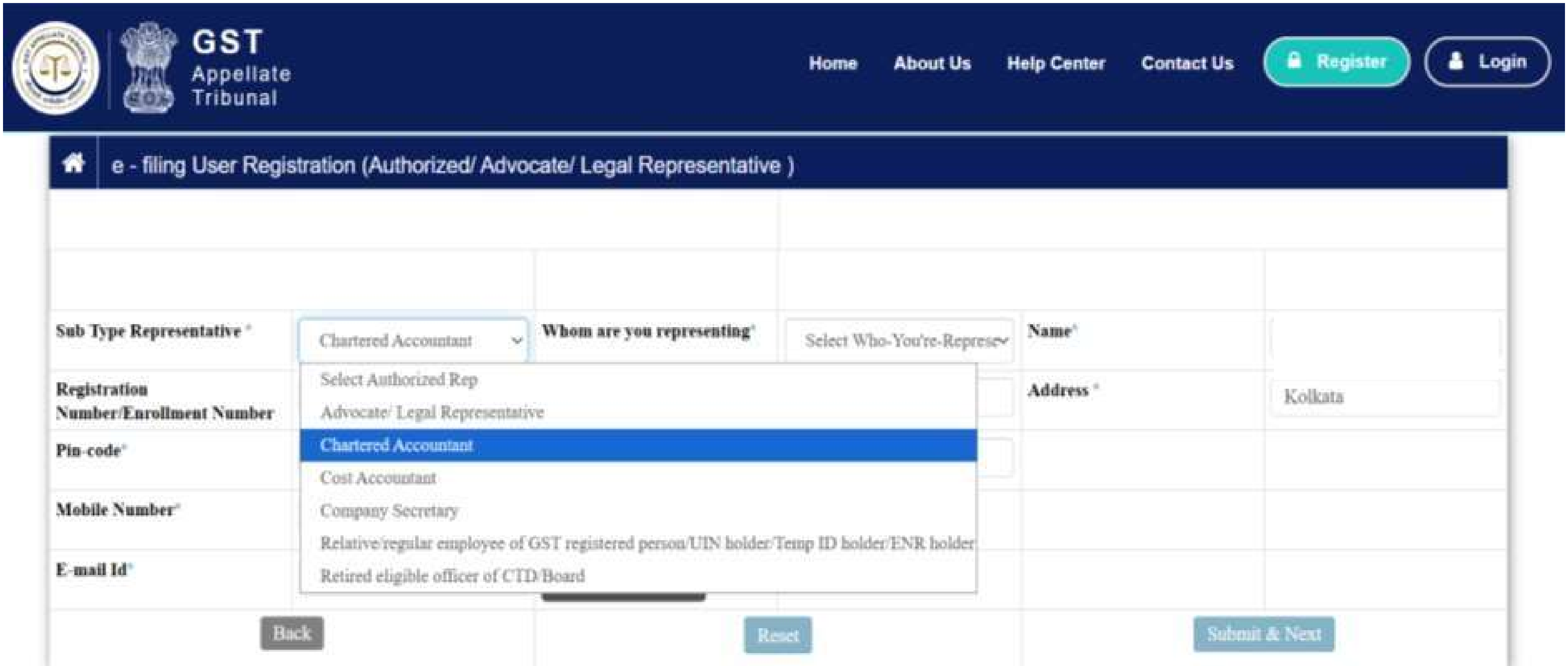
GSTAT Portal Navigation

Registration, dashboard, appeal creation, document upload & submission — a practical walkthrough

Steps to create an Authorised Representative:

GSTAT Dashboard:

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e - filing User Registration (Authorized/ Advocate/ Legal Representative)
Sub Type Representative *
Chartered Accountant
Whom are you representing*
Select Who-You're-Represe
Name*
Registration Number/Enrollment Number
Address *
Kolkata
Pin-code*
Mobile Number*
E-mail Id*
Select Authorized Rep
Advocate/ Legal Representative
Chartered Accountant
Cost Accountant
Company Secretary
Relative/regular employee of GST registered person/UIN holder/Temp ID holder/ENR holder
Retired eligible officer of CTD/Board
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Submit & Next

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Welcome To GST Appellate Tribunal

You have been registered successfully as Advocate

Your LoginId and Password has been mailed to your registered mail id.

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GSTAT, 6th Floor, LIC Jeevan Bharati, Tower I Janpath, Connaught Place, New Delhi, Delhi 110001.
Toll-Free Number: 1800-103-4782

Links

- Cause List
- Case Status
- Judgement
- Notice
- Help Center
- e-Fling Template Download
- Display Board

Location

THE LITIGATION JOURNEY

From Show Cause Notice to the Supreme Court

SCN

Show Cause Notice issued

Adjudication

Order-in-Original passed

First Appeal

Sec 107 — Appellate Authority

GSTAT

Sec 109/112 — Appellate Tribunal

High Court

Sec 117 — substantial question of law

Supreme Court

Sec 118 — final appellate forum

Each forward step brings higher pre-deposit relief but also higher cost, formality and time — GSTAT is designed as the specialised middle layer to reduce High Court writ pendency.


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Welcome To GST Appellate Tribunal
You have been registered successfully as Advocate
Your LoginId and Password has been mailed to your registered mail id.
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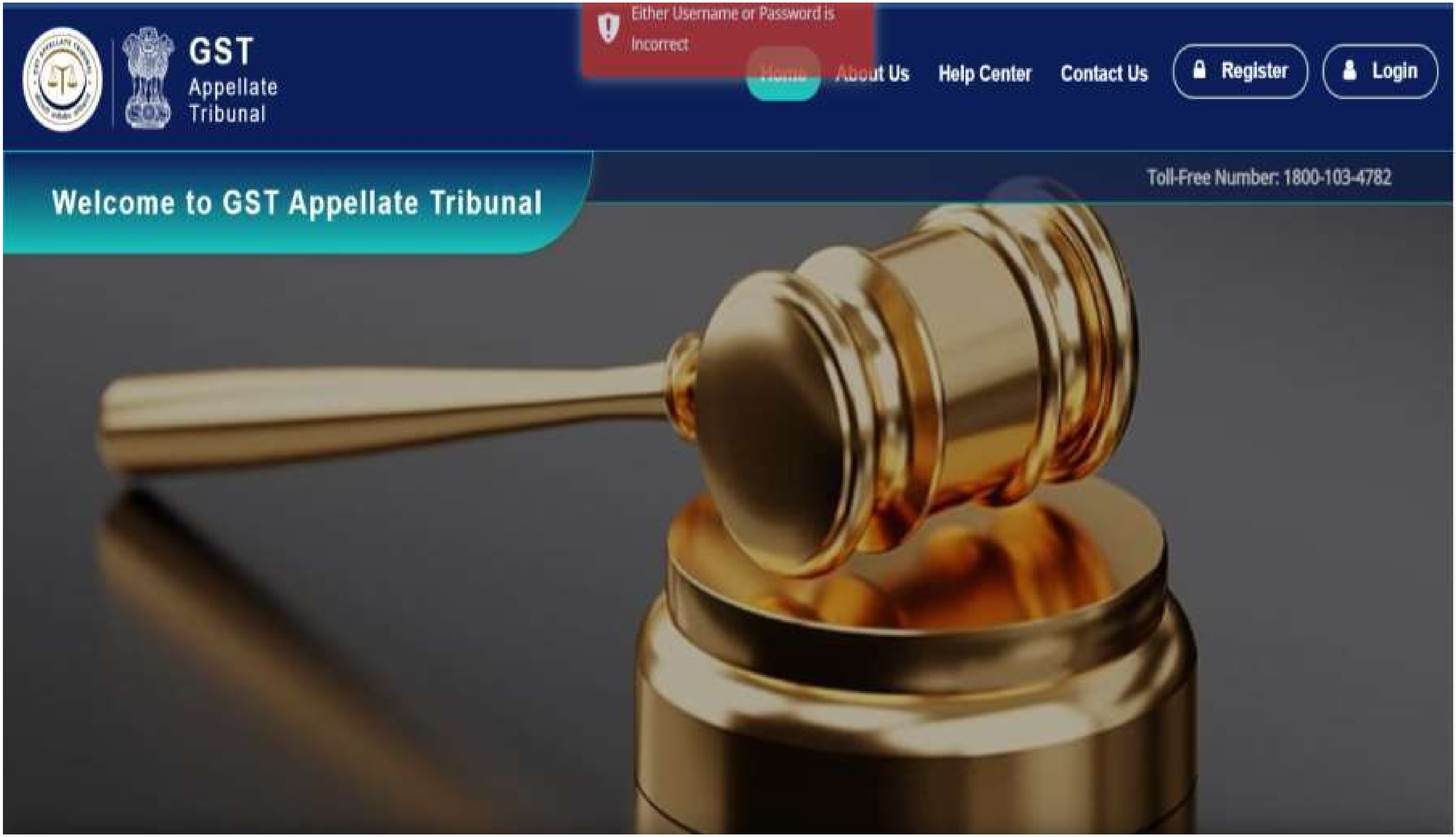

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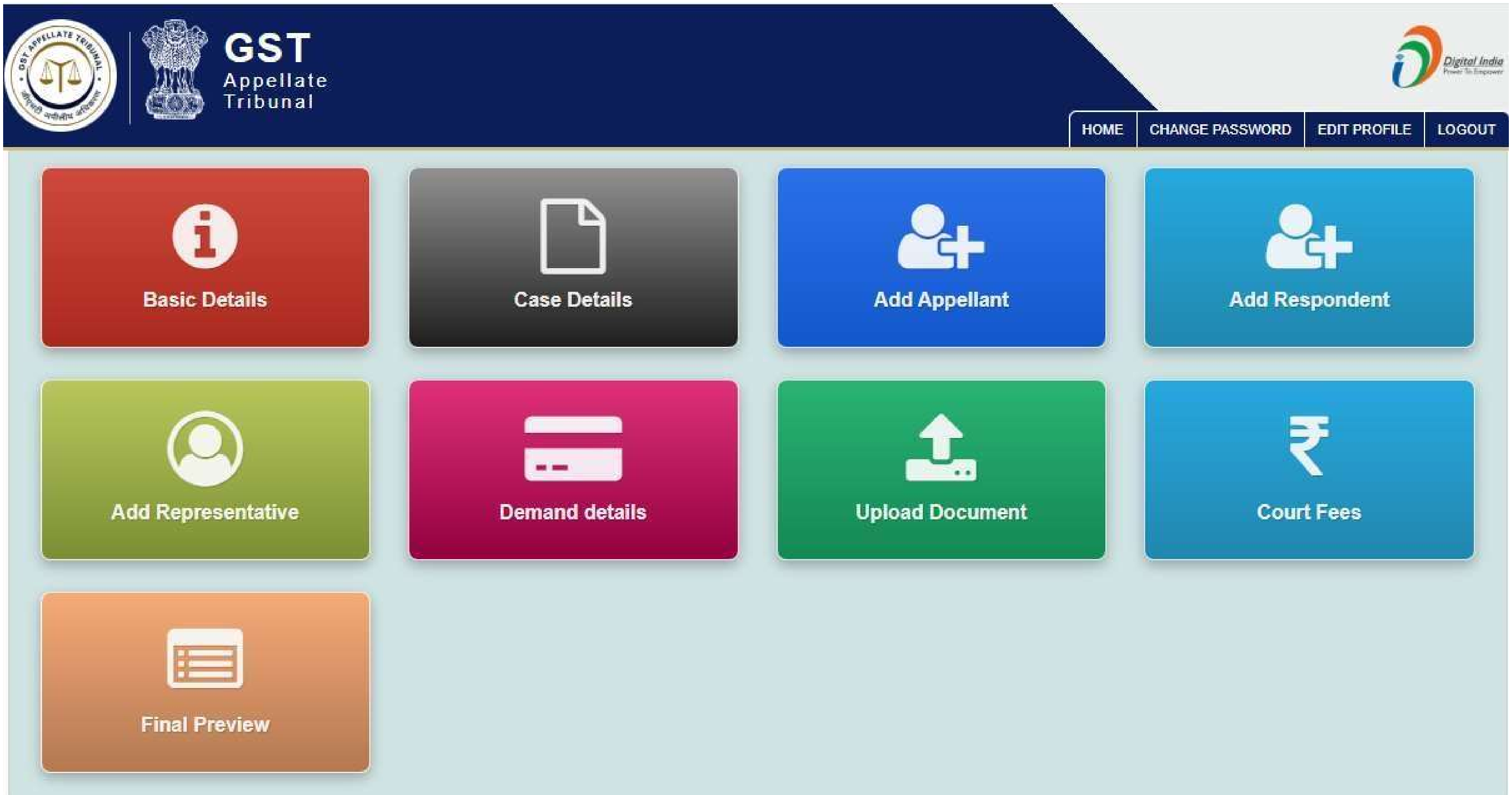
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Basic Details
Case Details
Add Appellant
Add Respondent
Add Representative
Demand details
Upload Document
Court Fees
Final Preview

GST Appellate Tribunal

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Order Details | Basic Details | Case Details | Appellant Details | Add Respondent | Add Representative | Demand details | Upload Document | Check List | Court Fees | Final Preview

Basic Details

Reference No : -2026119101001120

Select Act*		Section*	Section-112
Select Act*	IGST	Section*	Section-112
Add More Act			
Case Type *		Does the appeal/application involve any issue over which only the Principal Bench has jurisdiction in terms of the provisions of the Act or rules/notification made/issued thereunder *	Yes
Jurisdiction of Appellate/Revisional authority*		State/ Zone of Appellate authority *	
Has the original order of adjudication been passed by a common adjudicating authority*		Appellate/Revisional authority who has passed the impugned order*	
Parentage	Parentage		

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HOME | CHANGE PASSWORD | EDIT PROFILE | LOGOUT

Order Details | Basic Details | Case Details | Appellant Details | Add Respondent | Add Representative | Demand details | Upload Document | Check List | Court Fees | Final Preview

Back

Case Detail

Next

Reference No : - 2026119101001120

Grounds of appeal in brief*

Prayer*

D

Brief issue of the case under dispute*

Category of Case

Category of case under dispute*

Select Gst Section*

Select Gst Rule*

CGST Rule 42. Manner of determination of in

Amount involved(In actuals)

Add More Category Of Case

Case Summary

GST Appellate Tribunal

HOME | CHANGE PASSWORD | EDIT PROFILE | LOGOUT

Add More Category Of Case

Case Summary

Issue related To*			
As per order of adjudicating authority *		As determined by Appellate/Revisional authority*	
As per stand of appellant before Tribunal*		As declared/ claimed by present Appellant *	

Add More Issue

About Appellant

Constitution/Identification Number*		Constitution of Business*	
Statute under which incorporated*		Date of Commencement of business*	
Address*		Nature of Business*	
Any other relevant fact*			

Statement of Fact case history

Any other relevant fact	NO

Statement of Fact case history

Reference/ acknowledgment no.*		Action By*	
Date *		Brief Narration*	
		Reference/ acknowledgment no.*	
Action By*			
Date *		Brief Narration*	
		Reference/ acknowledgment no.*	
Action By*			
Date *		Brief Narration*	
		Reference/ acknowledgment no.*	
Action By*			

Back

Appellant Details

Next

Reference No : - 2026119101001120

Name of Appellant		GSTIN/TemporaryID/UIN	
Official address		E-mail Id	
Mobile Number			

Save

GST
Appellate
Tribunal

HOME | CHANGE PASSWORD | EDIT PROFILE | LOGOUT

Order Details | Basic Details | Case Details | Appellant Details | Add Respondent | Add Representative | Demand details | Upload Document | Check List | Court Fees | Final Preview

Back

Add Respondent

Next

Reference No : - 2026119101001120

Respondent Name*	Respondent Name	**Designation ***	Designation
Office*	Office	**Contact Number**	Contact Number
E-mail Id	email		

Save

+ RESPONDENT'S LIST

Back

Add Representative

Next

Reference No : - 2026119101001120

◉ **Search Representative** ○ **Add representative later after filing Appeal**

Select Appellant *		**Search Representative*** (If you choose not to designate any authorized representative, you may proceed by identifying yourself as "In Person".) (Please Type atleast three letters)	Representative

Submit

+ Authorized Representative List

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Reference No : - 2026119101001120

(Please upload the self-calculated pre-deposit sheet through the document upload section if it differs from the system-generated pre-deposit calculation.)

Pre-deposit

Demand Confirmed | Demand Admitted and Disputed | Payment of Amount Calculated

Particulars	Central Tax			State/UT Tax			Integrated Tax			Cess			To	
	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount APL-04	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount: APL -04	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount: APL -04	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount: APL -04	Determined Amount: DRC -07	Disp Amo APL -01/
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
a) Tax														
b) Interest														
c) Penalty														
d) Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Demand Confirmed | Demand Admitted and Disputed | Payment of Amount Calculated

Particulars	Central Tax			State/UT Tax			Integrated Tax			Cess			To	
	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount APL-04	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount: APL -04	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount: APL -04	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount: APL -04	Determined Amount: DRC -07	Disp Amo APL -01/(
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
a) Tax														
b) Interest														
c) Penalty														
d) Fees														
e) Others														

Confirm Details

Particulars	Central Tax				State/UT Tax				Integrated Tax ➔Click Here				
	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demanded/re if any
a) Tax													
b) Interest													
c) Penalty													
d) Fees													
e) Others													

Save and Next

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GST Appellate Tribunal

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:T Tax			Integrated Tax → Click Here				Cess				Total			
unt itted	Amount Under Dispute	Amount Payable	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable

Save and Next

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GST Appellate Tribunal

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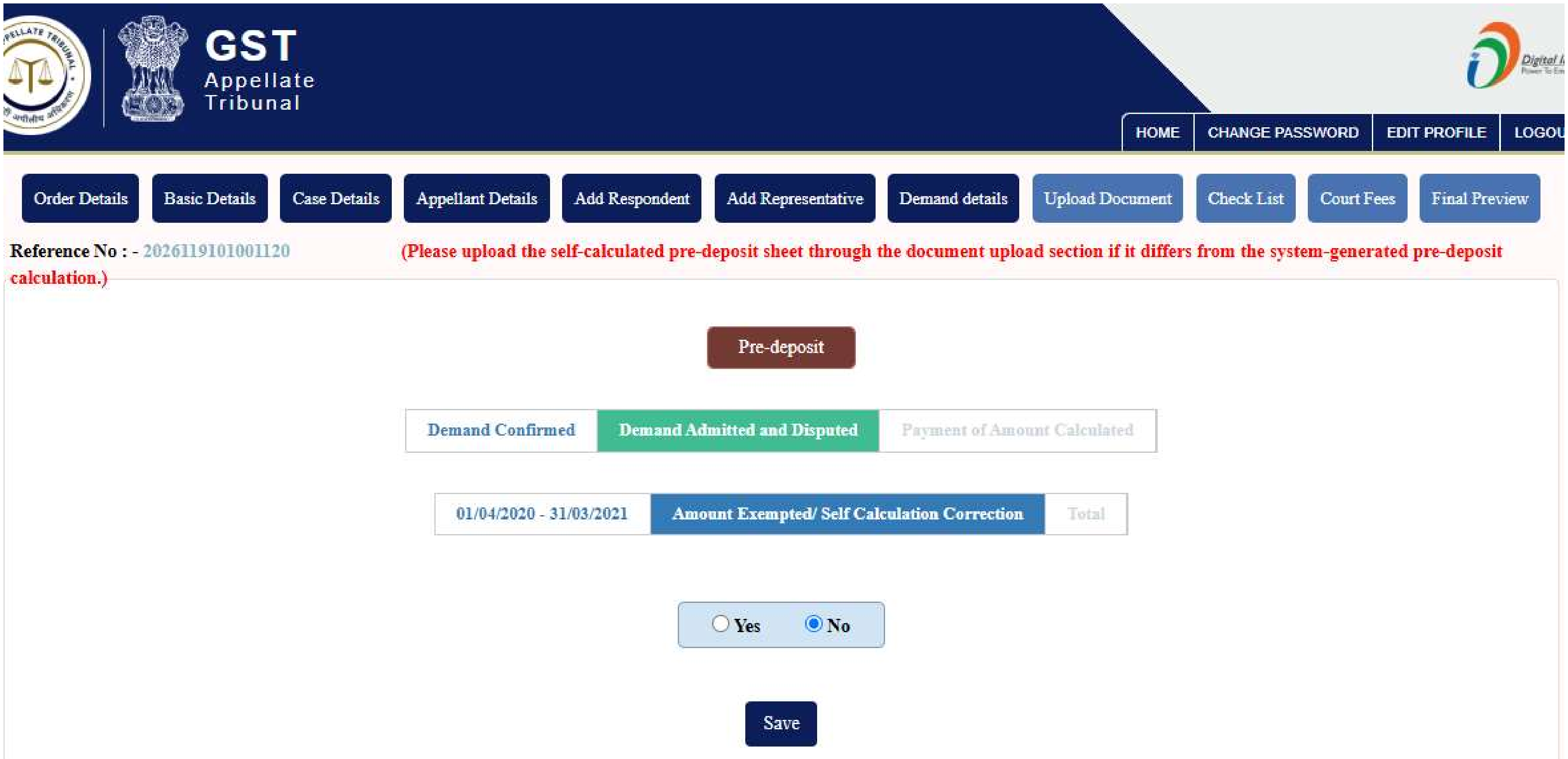
Reference No : - 2026119101001120 (Please upload the self-calculated pre-deposit sheet through the document upload section if it differs from the system-generated pre-deposit calculation.)

Pre-deposit

Demand Confirmed | Demand Admitted and Disputed | Payment of Amount Calculated

01/04/2020 - 31/03/2021 | Amount Exempted/ Self Calculation Correction | Total

Particulars	Central Tax				State/UT Tax				Integrated Tax →Click Here				
	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demanded/re if any
a) Tax													
b) Interest													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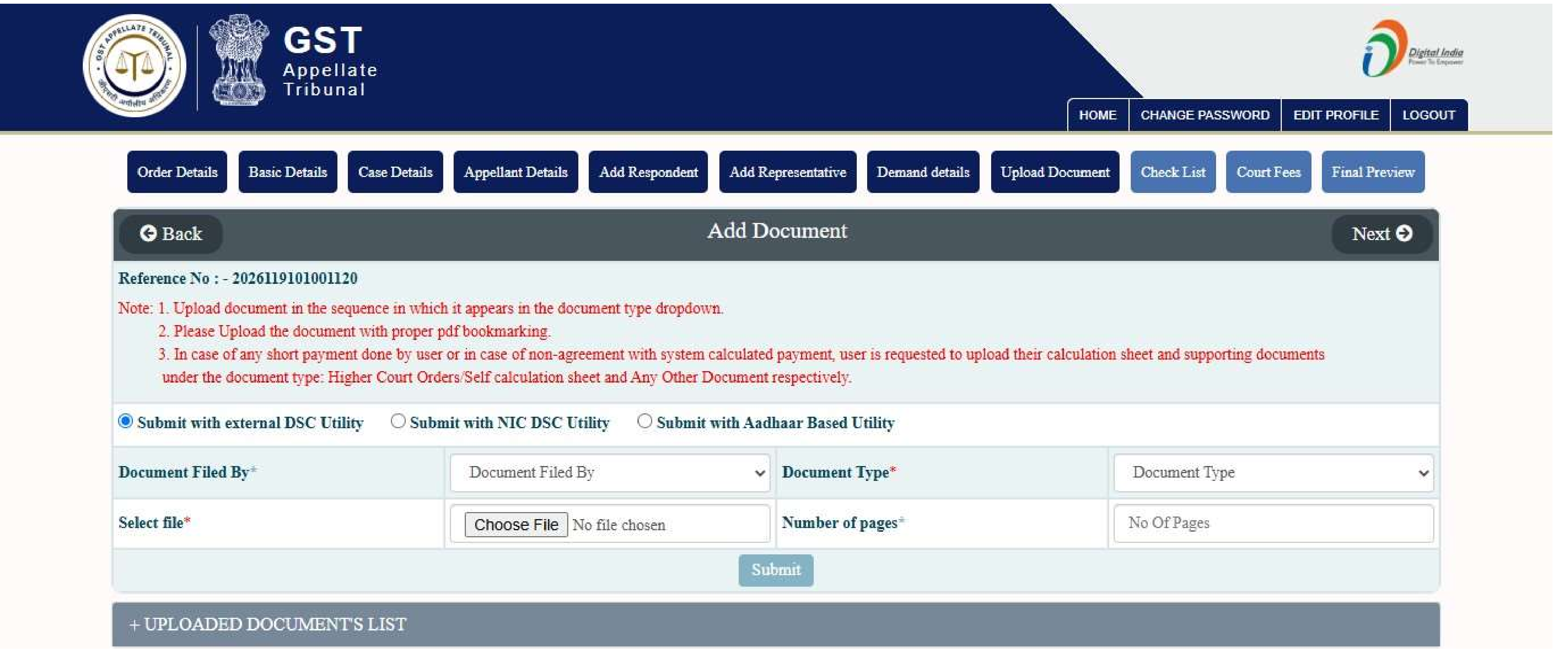
Order Details
Basic Details
Case Details
Appellant Details
Add Respondent
Add Representative
Demand details
Upload Document
Check List
Court Fees
Final Preview
Reference No : - 2026119101001120
(Please upload the self-calculated pre-deposit sheet through the document upload section if it differs from the system-generated pre-deposit calculation.)
Pre-deposit
Demand Confirmed
Demand Admitted and Disputed
Payment of Amount Calculated
01/04/2020 - 31/03/2021
Amount Exempted/ Self Calculation Correction
Total
Yes
No
Save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EDIT PROFILE
LOGOUT
Order Details
Basic Details
Case Details
Appellant Details
Add Respondent
Add Representative
Demand details
Upload Document
Check List
Court Fees
Final Preview
Back
Add Document
Next
Reference No : - 2026119101001120
Note: 1. Upload document in the sequence in which it appears in the document type dropdown.
2. Please Upload the document with proper pdf bookmarking.
3. In case of any short payment done by user or in case of non-agreement with system calculated payment, user is requested to upload their calculation sheet and supporting documents under the document type: Higher Court Orders/Self calculation sheet and Any Other Document respectively.
Submit with external DSC Utility
Submit with NIC DSC Utility
Submit with Aadhaar Based Utility
Document Filed By*
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Select file*
Choose File
No file chosen
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No Of Pages
Submit
+ UPLOADED DOCUMENT'S LIST

DISCIPLINE IN DRAFTING

Evidence Management, Drafting Strategy & Defect Prevention

Evidence Management

Segregate evidence already on record from additional evidence; GSTAT rules restrict fresh evidence at appeal stage

Drafting Strategy

Ground-wise drafting linked to specific paragraphs of the impugned order; avoid omnibus grounds

Timeline Management

Work backwards from the limitation date — build in time for internal review & client sign-off

Defect Prevention

Cross-check category/section selection, pre-deposit challan and signatory details before final submission

04

Notifications and Circular

Circulars and Notifications Related to Goods and Services Tax Appellate Tribunal

- Notification No. 6/2017-Central Tax, dated 19-6-2017
- Notification No. 13/2017-Central Tax, dated 28-06-2017 (as amended)
- Order No. 9/2019-Central Tax [F. No. 20/06/07/2019-GST], dated 03-12-2019
- Circular No. 132/2/2020-GST [CBEC-20/16/15/2018-GST], dated 18-03-2020
- Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025 - Corrigendum G.S.R. 389(E) [F. No. A-50050/264/2024-GSTAT-DOR], dated 18-6-2025
- Reduction in Government Litigation - Circular No. 207/1/2024-GST [F. No. CBIC-20001/4/2024-GST], dated 26-6-2024
- Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation - Circular No. 224/18/2024-GST, dated 11.07.2024
- Order for staggered filing dated 24 Sep, 2025

Circulars and Notifications Related to Goods and Services Tax Appellate Tribunal

- Order for removal of staggered filing dated 16 Dec, 2025
- Constitution of Principal Bench - Notification No. S.O. 1(E) [F. No. A-50050/99/2018-AD.1CCESTAT(PT.)], dated 29-12-2023
- Notification for establishment of Benches - Notification S.O. 3048(E) [F. No. A-50050/150/2008-CESTAT-DOR], dated 31-07-2024 (as amended by Notification S.O. 5063(E) [F. No. A-50050/99/2024-GSTAT-DoR], dated 26-11-2024)
- Notification for sanction of posts, appointment and posting of Members
- Notification for removal of difficulty for filing dated 20 Jan, 2026
- Instructions for filing of appeals signed on 10.03.2026
- Notification for the transfer of jurisdiction from the Competition Commission of India (CCI) to the GSTAT Principal Bench w.e.f. October 1, 2024 - Notification No. 18/2024-CT, dated September 30, 2024

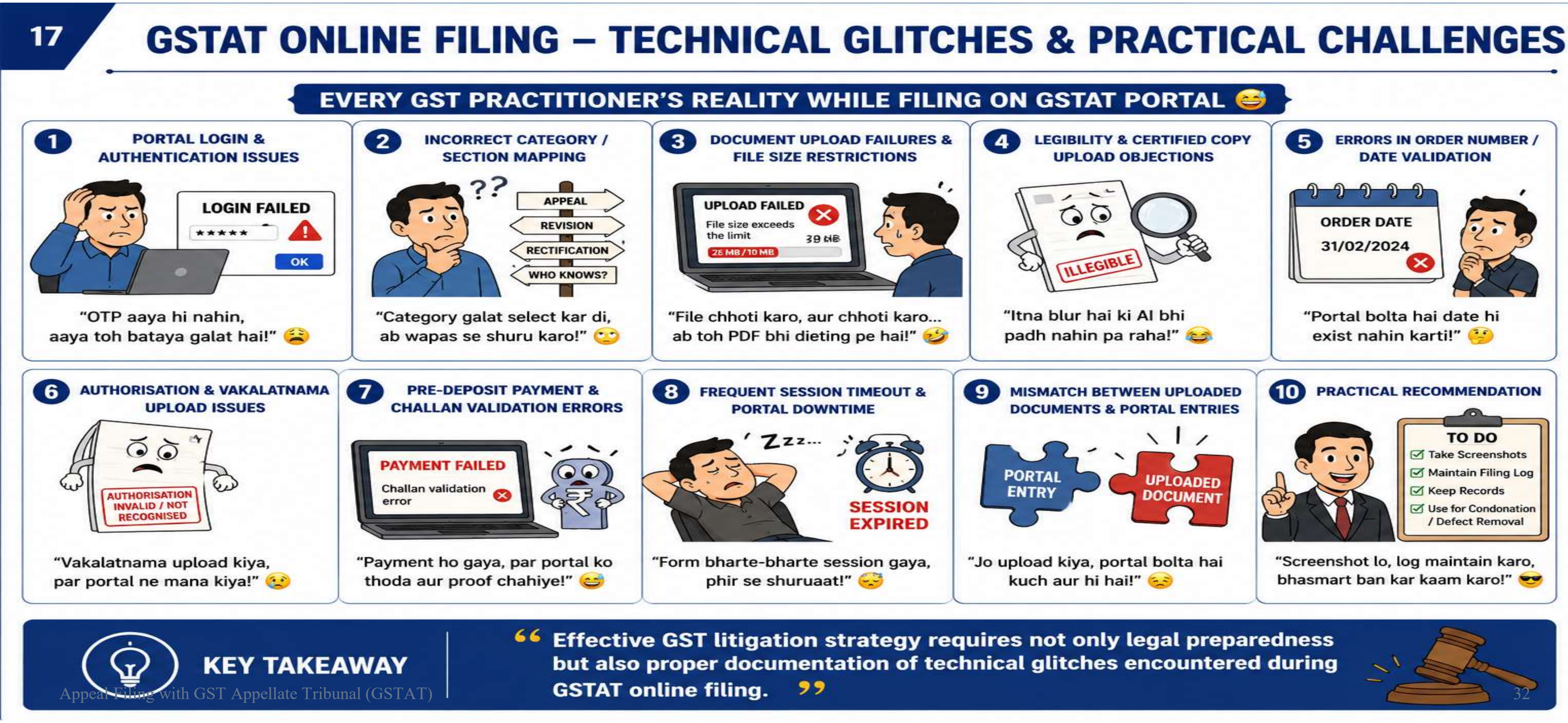
05

E-Filing Strategy & Practical Approach

A disciplined, step-by-step method reduces defects and re-filing

FROM THE FIELD

Common Technical Glitches, Filing Defects & the Way Forward



PORTAL COMPLIANCE ADVISORY

Mandatory Requirements as per F. No. GSTAT/Pr.Bench/Portal/125/25-26 dated 14th May, 2026

Scrutiny officers must not raise defects if these soft copies are uploaded with Form APL-05, per Rule 123 of the GSTAT (Procedure) Rules, 2025.

1. **Show Cause Notice (SCN)**
   Soft copy of the notice initiating the underlying dispute

2. **Order-in-Original (OIO)**
   Soft copy of the original adjudication order passed by the Proper Officer

3. **Order-in-Appeal (OIA)**
   Soft copy of the first appellate authority's order (impugned before GSTAT)

4. **Statement of Facts**
   Concise, chronological narrative of the case history, cross-referenced to the record

5. **Grounds of Appeal**
   Each ground distinctly numbered and linked to a specific finding in the impugned order

6. **Pre-deposit & Court Fees**
   Proof of pre-deposit and Court Fees payment, wherever required

PORTAL COMPLIANCE ADVISORY

Additional Requirements for E-Filing on the GSTAT Portal

Beyond the core document checklist (previous slide), these portal-level and procedural conditions must also be satisfied.

1. **Vakalatnama / Authorisation Letter**
   Mandatory where represented by CA/Advocate; representative must pre-register on portal

2. **2,000-Character Field Limit**
   Grounds/prayer/case summary capped at 2,000 characters; fuller version uploadable as a document

3. **Statement of Facts – Annexure E Format**
   Each cell capped at 2,000 characters under amended APL-05; use a Date & Event table

4. **Offline Excel Utility**
   Facts, grounds & relief pre-filled offline; utility generates a JSON file for portal upload

5. **Digital Signature**
   At least one verification and DSC/Aadhaar e-Sign is mandatory at final submission

6. **Declaration on First Login**
   Declaration/disclaimer accepted at first login; truthful disclosure is required

06

Precautions, Order Module & Status Monitoring

Avoiding avoidable errors and tracking the appeal after filing

PRECAUTIONS IN FILING

Six Errors That Trigger Defect Notices

Date Mismatches

Order date, communication date & appeal date not tallying across tabs

Wrong Category Selection

Incorrect GST Section/Rule chosen where order itself is silent on the rule

Missing Authorisation

Power of Attorney / Board Resolution not uploaded or improperly signed

Defective Annexures

Unpaginated, unindexed, or unreadable scanned annexures

Incorrect Pre-deposit Details

Challan/ledger reference not matching amount or period of dispute

Legibility Issues

Low-resolution scans of orders, especially certified copies, rejected by Registry

AFTER YOU FILE

GSTAT Order Module & Appeal Status Monitoring

ORDER MODULE

Order Upload

Tribunal uploads signed order on portal with notification to parties

Status Tracking

Track case at every stage — filed, scrutinised, admitted, listed, disposed

Certified Copy Management

Request & download certified copy of Tribunal order for further appeal

Rectification Applications

File rectification for apparent errors within prescribed time

STATUS MONITORING WORKFLOW

1. Filed
2. Scrutiny
3. Defect (if any)
4. Admission
5. Hearing
6. Disposal

07

GSTAT Order

(FORM GST APL-05)

See rule 110(1)

Appeal to the Appellate Tribunal

1. GSTIN/Temporary ID/UIN:
2. Name of the appellant:
3. Parentage:
4. Address of the appellant: **OL**
5. Respondent(s):

Name of Respondent	Address of Respondent

6. Order appealed against: **Demand Order**
7. Does the appeal/application involve any issue over which only the Principal Bench has jurisdiction in terms of the provisions of the Act or rules/notification made/issued thereunder: **No**
8. Designation and Office of the Appellate Authority passing the order appealed against: **Additional Commissioner**
9. Date of communication of the order appealed against: **20/01/2026**
10.

a) Details of order challenged before Appellate/Revisional authority
(Specify the original order number and date passed by the proper officer which was challenged before the appellate authority e.g DRC/ REG/ INS/MOV/RFD etc)
b) Order type: **Demand Order**
c) Period of dispute From: **01/04/2019** To: **31/03/2020**

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Home

Monday 6th of July 2026 10:16:36 PM

CASE STATUS

Select Location

Kolkata

Select Search By

By Party

Select Type

Main Party

Party Name

Select Case Year

2026

Q8RFD5

Q8RFD5

Search

08

Practical Challenges on the Ground

What the portal and the Procedure Rules actually look like in day-to-day practice

PRACTICAL CHALLENGES — B

Case Summary Tab & About Appellant Tab Issues

Case Summary — Four Confusing Fields

- As per order of adjudicating authority
- As determined by Appellate/Revisional authority
- As per stand of appellant before Tribunal
- As declared/claimed by present Appellant
- No clarity distinguishing the last two fields — practitioners fill them identically or differently, purely on individual judgment
- For multi-issue, multi-ground appeals (e.g., 10 issues / 35 grounds), no guidance on consolidated vs. issue-wise summary

About Appellant — Duplication of Effort

- Requires Constitution/Identification Number, Constitution of Business, Statute of incorporation, Date of Commencement, Address, Nature of Business
- All of this already exists on the GST Portal, yet is not auto-populated into the GSTAT form
- Results in avoidable duplication of data entry for every appeal
- "Any other relevant fact" field carries no guidance on intended scope

PRACTICAL CHALLENGES — C

Case History Tab & the Certified Copy Contradiction

Case History Tab

- Every event needs a separate Reference/Acknowledgement Number, Date, Action By and Brief Narration
- Summons, recorded statements and other manual documents simply have no acknowledgement number
- Entering each event individually is time-consuming when one consolidated narration would suffice
- No clarity on whether only online-generated events, or all events including manual ones, must be listed

Certified Copy — Two Rules in Tension

- Rule 21(1) of the GSTAT Procedure Rules requires a certified copy of the order
- The definition of "certified copy" used there excludes a self-certified copy
- But CGST Rule 110(4) permits a self-certified copy where the order was not uploaded online
- The resulting contradiction leaves practitioners unsure which standard actually governs GSTAT filings

GOLDEN RULES

Before Clicking the Submit Button

1. Re-verify limitation date and confirm the appeal is filed within time (or with a proper condonation application)

2. Cross-check pre-deposit amount, challan and ledger reference against the disputed tax figure

3. Ensure every relied-upon document is legible, indexed, paginated and uploaded

4. Confirm the correct GST Section / Rule and Bench (watch for place-of-supply grounds)

LOOKING AHEAD

Way Forward for GST Professionals

Documentation Strategy

Maintain a standing, indexed document repository per client from the SCN stage itself

Litigation Preparedness

Build appeal drafts in parallel with adjudication, not after the order is received

Technology Adaptation

Institutionalise checklists, templates and internal SOPs for portal filing

AI Usage in Practice

Use AI tools to draft first-cut grounds, summarise orders and flag inconsistencies for review

Best Practices for Appearance

Prepare a concise synopsis and paper-book index before every GSTAT hearing

Continuous Learning

Track evolving Procedure Rules, circulars and case law as the GSTAT jurisprudence develops

Thank You

Questions & Open Discussion

!!Disclaimer!!

The views expressed are solely of the author and the content of this document is solely for information purpose and not to be construed as a professional advice. In cases where the reader has any legal issues, he/she must in all cases seek independent legal advice.

For any further query, contact

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Contact no.: 9830299827