

**GOODS**

**AND**

**SERVICES**

**TAX**

**GST**  
**UPDATES**

## **GOODS AND SERVICES TAX APPELLATE TRIBUNAL** **(PROCEDURE) RULES, 2025**

Central Board of Indirect Taxes and Customs (CBIC) has notified the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025. The summary of the said rules is given below for ease of reference.

### **Chapter II: Powers and Functions**

- Rule 3 states how the time period for doing any act is computed, excluding the first day and holidays when the Appellate Tribunal is closed.
- Rule 4 specifies that all mandatory processes issued by the Appellate Tribunal must be in the name of the President or Member and signed/sealed by authorized personnel.
- Rule 6 mandates that the Registrar is responsible for the custody of the Appellate Tribunal's records, with no record allowed to leave custody without permission.

### **Chapter II: Powers and Functions (Continued)**

- Rule 7 dictates that the sittings of the bench will be held at locations notified by the Central Government.
- Rule 10 states that the rules do not limit the inherent powers of the Appellate Tribunal to make orders necessary for justice or to prevent abuse of process.
- Rule 15 outlines the powers and functions of the Registrar, including day-to-day administration, notifying appeal procedures, and maintaining records.

### **Chapter III: Institution of appeals - Procedure**

- Rule 18 describes the required details for filing an appeal to the Appellate Tribunal online, including the cause title, paragraph numbering, and full party information.
- Rule 19 explains that the date of presentation of appeals will be endorsed on every appeal form by the Registrar or authorized officer.
- Rule 21(1) specifies that every appeal must be accompanied by a certified copy of the order appealed against.

### **Chapter III: Institution of appeals - Procedure (Continued)**

- Rule 21(2) requires submitting a certified copy of the decision or order being appealed along with fees via the GSTAT Portal.
- Rule 23(1) mandates that documents not in English must be accompanied by a translated copy in English, agreed upon by both parties or certified as true.
- Rule 26 allows for the rectification of arithmetical, grammatical, and clerical errors in appeals or applications on the Registrar's orders without notice to parties, provided respondents haven't appeared.

### **Chapter III: Institution of appeals - Procedure (Continued)**

- Rule 28 requires individuals signing appeals on behalf of an applicant or respondent to produce authorization for verification by the Registrar.
- Rule 29 specifies that every interlocutory application must include all the information as per the prescribed GSTAT FORM-01.
- Rule 31 states that the appellant may only raise grounds set forth in the appeal form unless given leave by the Appellate Tribunal.

### **Chapter III: Institution of appeals - Procedure (Continued)**

- Rule 33 outlines who must be joined as respondents in an appeal or application: the Commissioner in appeals by persons other than the Commissioner, and the other party in appeals by the Commissioner.
- Rule 34 mandates that copies of the appeal and relevant documents be provided to the respondent and the concerned Commissioner upon filing.
- Rule 36 states that each respondent can file their reply to the petition or application with the registrar within one month of receipt, serving a copy to the applicant.

### **Chapter IV: Cause list**

- Rule 38(1) states that the Registrar must prepare and publish the cause list for the next working day on the Appellate Tribunal's notice board and GSTAT Portal.
- Rule 39(1) dictates that if the Appellate Tribunal does not function, a new daily cause list will be prepared for the cases listed for that day.
- Rule 40(1) states that any notice or communication from the Appellate Tribunal may be served by any method specified in section 169 of the Act.

### **Chapter V: Hearing of Appeal**

- Rule 41(1) states that on the day fixed for the hearing, the appellant shall be heard in support of the appeal.
- Rule 42 states that if the appellant does not appear on the hearing day, the Appellate Tribunal may dismiss the appeal or decide on merits, with a provision for restoration if sufficient cause is shown.
- Rule 44 states that appeal shall abate, unless an application is made for continuance of such proceedings by or against the successor-in-interest within a period of sixty days of the occurrence of the event.

## **Chapter V: Hearing of Appeal (Continued)**

- Rule 45(1) restricts parties from producing additional evidence unless permitted by the Appellate Tribunal for sufficient cause or if adequate opportunity to adduce evidence was not given.
- Rule 47 states that the Appellate Tribunal may adjourn the hearing of the appeal on such terms as deem fit and at any stage of the proceedings.
- Rule 51(1) says that every order of the Appellate Tribunal must be in writing, signed, and dated by the Members constituting the Bench.

## **Chapter VI: RECORD OF PROCEEDINGS**

- Rule 53 states that diaries are to be kept by the Court Officer including specified information in each appeal or petition or application.
- Rule 54(1) says that the Court officer of the Bench shall maintain order sheet in every proceeding and contain all orders passed by the Appellate Tribunal from time to time.
- Rule 55(1) states that the Court officer of the Bench shall maintain on GSTAT portal a court diary and record the proceedings of the court for each sitting.

## **Chapter VI: RECORD OF PROCEEDINGS (Continued)**

- Rule 56 requires parties to furnish a list of law journals, reports, statutes, and other citations to the Court officer before the commencement of proceedings.
- Rule 57 states that the Court officer shall call the cases listed in the cause list in serial order, subject to the orders of the Bench.
- Rule 58(1) specifies the duties of the Deputy Registrar, Assistant Registrar, and Court officer to ensure smooth and orderly conduct during Appellate Tribunal sittings.

## **Chapter VII: MAINTENANCE OF REGISTERS**

- Rule 59 lists the registers to be maintained online/offline, including registers of un-numbered petitions/appeals, petitions/appeals, and interlocutory applications.
- Rule 60 states that the record of appeal or petition shall be divided into four parts: main file, miscellaneous application file, process file, and execution file.
- Rule 61 specifies the contents of the main file, including the index, order sheet, final order/judgment, appeal/petition form, and counter/reply/objection.

## **Chapter VII: MAINTENANCE OF REGISTERS (Continued)**

- Rule 62 specifies the contents of the process file, including the index, power of attorney, summons, and other miscellaneous papers.
- Rule 63 details the contents of the execution file, which includes the index, order sheet, execution application, and related processes.
- Rule 65(1) states that all documents and records relating to petitions or applications dealt with by the Appellate Tribunal shall be stored or maintained and physical records shall be preserved for five years.

## **Chapter VIII: INSPECTION OF RECORD**

- Rule 67 states that the applicant to any case may be allowed to inspect the record of the case by making a written application to the Registrar.
- Rule 68 states that inspection of records of a pending or decided case before the Appellate Tribunal shall be allowed only on the order of the Registrar.

- Rule 70(1) states that the Deputy Registrar shall arrange to procure the records of the case and allow inspection of such records on the date and time fixed by the Registrar.

#### **Chapter IX: Appearance of authorised representative**

- Rule 72 states that no legal practitioner or authorised representative shall be entitled to appear and act unless they file a vakalatnama or letter of authorisation.
- Rule 73 describes the consent required for engaging or changing an authorised representative in a pending case.
- Rule 76 states that the Appellate Tribunal may draw up a panel of authorized representatives or valuers or such other experts.

#### **Chapter X: AFFIDAVITS**

- Rule 78 states that every affidavit shall be titled as 'Before the Goods and Services Tax Appellate Tribunal (GSTAT)'.
- Rule 79 says that the affidavit shall conform to the requirements of order XIX, rule 3 of Civil Procedure Code, 1908.
- Rule 81 requires attesters to certify that the affidavit was read and understood by illiterate or visually challenged persons.

#### **Chapter XI: DISCOVERY, PRODUCTION AND RETURN OF DOCUMENTS**

- Rule 84(1) states that discovery or production and return of documents shall be regulated by the provisions of the Code of Civil Procedure, 1908.
- Rule 85 says that the Appellate Tribunal may, suo motu, issue summons for production of public document or other documents in the custody of a public officer.

- Rule 86(1) specifies how documents are to be marked when produced, using 'A' series for appellant/petitioner, 'B' series for respondent, and 'C' series for Appellate Tribunal exhibits.

## **Chapter XII: EXAMINATION OF WITNESSES AND ISSUE OF COMMISSIONS**

- Rule 88 states that the provisions of Orders XVI and XXVI of the Code of Civil Procedure, 1908, shall apply in summoning and examining witnesses.
- Rule 90 provides the form of oath or affirmation to be administered to a witness.
- Rule 93(1) says that the Deposition of a witness shall be recorded in prescribed GSTAT FORM-07.

## **Chapter XII: EXAMINATION OF WITNESSES AND ISSUE OF COMMISSIONS (Continued)**

- Rule 94 states that the witnesses called by the applicant or petitioner shall be numbered consecutively as PWs and those by the respondents as RWs.
- Rule 96(1) provides for government servants summoned as witnesses to draw travelling and daily allowances from the Government.
- Rule 97(1) says that the Commissioner shall be furnished by the Appellate Tribunal with such of the records of the case as the Appellate Tribunal considers necessary for executing the Commission.

## **Chapter XIII: DISPOSAL OF CASES AND PRONOUNCEMENT OF ORDERS**

- Rule 99 states that on receipt of an application, the Appellate Tribunal shall pass orders after giving the parties a reasonable opportunity of being heard.
- Rule 100 states that all orders or directions of the Bench shall be stated in clear and precise terms in the last paragraph of the order.

- Rule 103(1) states that the Appellate Tribunal shall make and pronounce an order either at once or within thirty days from the final hearing.

#### **Chapter XIII: DISPOSAL OF CASES AND PRONOUNCEMENT OF ORDERS (Continued)**

- Rule 104(1) states that any Member of the Bench may pronounce the order for and on behalf of the Bench.
- Rule 106(1) specifies circumstances under which the President or a Member of the Appellate Tribunal shall recuse himself.
- Rule 108(1) states that clerical mistakes in any order of the Appellate Tribunal may be corrected by the Appellate Tribunal on its own motion or on application of any party.

#### **Chapter XIII: DISPOSAL OF CASES AND PRONOUNCEMENT OF ORDERS (Continued)**

- Rule 112(1) specifies the format for all orders, requiring them to be neatly typewritten in double space on A-4 size paper.
- Rule 113 says that the official concerned shall arrange the records with pagination and prepare in the Index Sheet after communication of the order to the parties.
- Rule 114(1) states that the officer in charge of the Registry shall send copies of every final order to the library of the Appellate Tribunal.

#### **Chapter XIV: Electronic filing and processing of appeals and conduct of proceedings in the Appellate Tribunal in hybrid mode**

- Rule 115(2) states that every appeal or application to be filed before the Appellate Tribunal shall be uploaded electronically on the GSTAT portal.

- Rule 115(3) says that all appeals and applications filed before the Appellate Tribunal shall be scrutinised and processed electronically through the GSTAT portal.
- Rule 115(5) states that all proceedings before the Appellate Tribunal shall be conducted through the GSTAT portal and all such proceedings shall be recorded on the said portal.

#### **Chapter XV: Miscellaneous**

- Rule 116(1) states that a Register shall be maintained in regard to appeals, petitions, etc., against the orders of the Appellate Tribunal to the Hon'ble Supreme Court and Hon'ble High Courts.
- Rule 117 states that interim or final order passed by the Hon'ble Supreme Court or Hon'ble High Courts shall forthwith be placed before the President and same Bench of Members.
- Rule 119(1) provides that fees as prescribed in the Schedule of Fees appended to these rules shall be paid.

#### **Chapter XV: Miscellaneous (Continued)**

- Rule 121 states that the dress for the Members shall be such as the President may prescribe.
- Rule 122 describes the required dress for authorized representatives appearing before the Appellate Tribunal.
- Rule 123 says that the President may issue appropriate directions to remove difficulties and issue such orders or circulars to govern the situation or contingency.


### Disclaimer:


The information contained herein is in summary form and is prepared based on the provisions of GST and allied laws and related Rules, Circulars, Notifications therein. For details, please refer the relevant provisions. While the information is believed to be accurate to the best of our knowledge, we do not make any representations or warranties, express or implied, as to the accuracy or completeness of this information. Reader should conduct and rely upon their own examination and analysis and are advised to seek their own professional advice. We accept no responsibility for any errors it may contain, whether caused by negligence or otherwise or for any loss, howsoever caused or sustained, by the person who relies upon it.

## CONTACT US

### NOIDA OFFICE

#### **DPNC GLOBAL LLP**

 Windsor Grand, 15<sup>th</sup> Floor,  
Plot No. 1C, Sector-126,  
Noida-201303, Uttar Pradesh

 +91.120.6456990

 [dpnc@dpncglobal.com](mailto:dpnc@dpncglobal.com)

 <https://dpncglobal.com/>

### GURGAON OFFICE

#### **DPNC GLOBAL LLP**

120, Vipul Business Park,  
Sector-48, Sohna Road,  
Gurugram, Haryana-122018

### FOLLOW US ON

