



# **GST** **UPDATES**

**Mandatory E-Filing for CESTAT Appeals Starts  
from November 15, 2025**

The Customs, Excise and Service Tax Appellate Tribunal (CESTAT) issued Circular No. F. No. 01(05)/Circular/CESTAT/2025 dated October 1, 2025, as per which all appeals and applications before the Tribunal must be filed online from November 15, 2025.

### **Key Dates and Important Changes**

- **Go-Live Date:** The new e-filing system comes into effect on November 15, 2025.
- **Physical Filing Discontinued:** Physical filing of appeals will be discontinued as of December 31, 2025.
- **Where to File:** New appeals and applications must be filed online in PDF format and signed by the Appellant by logging into <https://efiling.cestat.gov.in>.
- **Limitation Period:** Appeals filed online and complete in all respects will be deemed presented on the date the diary number is generated for the purpose of limitation.
- **Fee Payment:** Applicable fees can be paid either through online or offline mode, with all payments accepted via the Bharat Kosh payment gateway.
- **Respondent Filings:** Applications/Memorandum of Cross Objection filed by the Respondent must also be filed online.

### **Action Required for Existing/Pending Appeals**

All assesseees/taxpayers must upload documents for all pending appeals that were filed earlier, whether by themselves or through consultants/advocates, as part of this e-filing drive.

Here is the process for uploading old appeals:

1. **Register/Login:** Users must first register themselves with the e-filing portal. If you already provided your e-mail ID, use it to log in. If not, you must contact the respective registry to add your e-mail ID, mobile number, and other details to the database.

2. **View List:** Once logged in, the list of previously filed appeals will be visible under the "Document filing" sub-menu.
3. **Upload Documents:** You are required to select each appeal and go to "select document type" to upload all documents, including the appeal memo. No document filed earlier should be left out.
4. **Deadline for Upload:** Uploading of all old appeals must be completed at the earliest, but not later than one week before the date of the final hearing of the appeal or hearing of an application filed therein.

***Important Note: The documents selected and uploaded will be the only ones available at the time of the hearing. Any new document omitted earlier may be uploaded only with the leave of the respective bench on a proper application.***

For more details, you may access the Circular No. F.No.01(05)/Circular/CESTAT/2025 dated October 1, 2025 [\[Here\]](#)


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