



**The Institute of Chartered Accountants of India**  
**GST & Indirect Taxes Committee**

**GOODS & SERVICES TAX UPDATE-202**

**Establishment of State Benches of GST Appellate Tribunal**

Central Government, on the recommendation of the Goods and Services Tax Council, has constituted the following State Benches of the Goods and Services Tax Appellate Tribunal:

S. No.	State Name	No. of Benches	Location
1.	Andhra Pradesh	1	Vishakhapatnam and Vijayawada
2.	Bihar	1	Patna
3.	Chhattisgarh	1	Raipur and Bilaspur
4.	Delhi	1	Delhi
5.	Gujarat	2	Ahmedabad, Surat and Rajkot
6.	Dadra and Nagar Haveli and Daman and Diu		
7.	Haryana	1	Gurugram and Hissar
8.	Himachal Pradesh	1	Shimla
9.	Jammu & Kashmir	1	Jammu & Srinagar
10.	Ladakh		
11.	Jharkhand	1	Ranchi
12.	Karnataka	2	Bengaluru
13.	Kerala	1	Ernakulum and Trivandrum
14.	Lakshadweep		
15.	Madhya Pradesh	1	Bhopal
16.	Goa	3	Mumbai, Pune, Thane, Nagpur, Aurangabad and Panaji
17.	Maharashtra		
18.	Odisha	1	Cuttack
19.	Punjab	1	Chandigarh and Jalandhar
20.	Chandigarh		

21.	Rajasthan	2	Jaipur and Jodhpur
22.	Tamil Nadu	2	Chennai, Madurai, Coimbatore and Puducherry
23.	Puducherry		
24.	Telangana	1	Hyderabad
25.	Uttar Pradesh	3	Lucknow, Varanasi, Ghaziabad, Agra and Prayagraj
26.	Uttarakhand	1	Dehradun
27.	Andaman and Nicobar Islands	2	Kolkata
28.	Sikkim		
29.	West Bengal		
30.	Arunachal Pradesh	1	Guwahati, Aizawl (Circuit), Agartala (Circuit), Kohima (Circuit)
31.	Assam		
32.	Manipur		
33.	Meghalaya		
34.	Mizoram		
35.	Nagaland		
36.	Tripura		

Locations shown as 'Circuit' shall be operational in such manner as the President may order, depending upon the number of appeals filed by suppliers in the respective States.

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**Vice - Chairman**  
**GST & Indirect Taxes Committee**

**Chairman**  
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*The GST Update is an endeavour of the GST & Indirect Taxes Committee of ICAI to apprise the readers with the amendments made in the GST law vide significant notifications, circulars etc. The Committee welcomes your feedback on the Update at [gst@icai.in](mailto:gst@icai.in). Please visit the website of the Committee <https://idtc.icai.org/index.php> for previous GST Updates and other knowledge resources on GST like articles, publications, legal updates, newsletter etc. as also for the information on upcoming events on GST organised by the Committee.*

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