



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

GOODS & SERVICES TAX UPDATE-233

Union Government establishes GST Appellate Tribunal from September 1, 2023

The Ministry of Finance has issued [*Notification No. S.O. 3048\(5\) dated 31.7.2024*](#) to establish Goods and Services Tax Appellate Tribunal (GSTAT) with effect from **September 1, 2023**. The Principal Bench of the GSTAT has been constituted at New Delhi and State Benches have been notified as under:

Sl.No.	State Name	No. of Benches	Location	Sitting / Circuit
(1)	(2)	(3)	(4)	(5)
1	Andhra Pradesh	1	Vijayawada	Vishakhapatnam
2	Bihar	1	Patna	-
3	Chhattisgarh	1	Raipur	-
4	Delhi	1	Delhi	-
5	Gujarat	2	Ahmedabad	-
6	Dadra and Nagar Haveli and Daman and Diu		Surat	Rajkot
7	Haryana	1	Gurugram	Hissar
8	Himachal Pradesh	1	Shimla	-
9	Jammu and Kashmir	1	Jammu	Srinagar
10	Ladakh			
11	Jharkhand	1	Ranchi	-
12	Karnataka	2	Bengaluru	-
13	Kerala	1	Ernakulum	Thiruvananthapuram
14	Lakshadweep			
15	Madhya Pradesh	1	Bhopal	-

16	Goa	3	Mumbai	Panaji (Circuit)
17	Maharashtra		Pune	Thane
			Nagpur	Chhatrapati Sambhajnagar
18	Odisha	1	Cuttack	-
19	Punjab	1	Jalandhar	Chandigarh
20	Chandigarh			
21	Rajasthan	2	Jaipur	-
			Jodhpur	-
22	Tamil Nadu	2	Chennai	Puducherry (Circuit)
23	Puducherry		Madurai	Coimbatore
24	Telangana	1	Hyderabad	-
25	Uttar Pradesh	3	Lucknow	-
			Varanasi	Prayagraj
			Ghaziabad	Agra
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			

Circuit locations will be operational in such manner as the President may order, based on the number of appeals filed by suppliers in the respective States/jurisdictions. The additional sitting associated with a bench will be operated by one Judicial Member and one Technical Member.

Notification No. S.O. 3048(5) dated 31.7.2024 has replaced the earlier Notifications numbered

S.O.1(E) dated 14th September 2023 and S.O.4073(E) dated 29th December 2023 which had notified State Benches at various locations and Principal Bench at New Delhi respectively.

[Notification No. S.O. 3048\(E\) dated 31.7.2024 \(Ministry of Finance, Department of Revenue\)](#)

Union Budget 2024-25 Highlights on Indirect Taxes & some recent GST Updates including the updates on notifications/circulars issued pursuant to 53rd GST Council Meeting are given below for quick reference

[Union Budget 2024-25 Highlights - Indirect Taxes](#)

[GST Update-232](#)

[GST Update-231](#)

[GST Update-230](#)

[GST Update-229](#)

[GST Update-228](#)

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

**Chairman
GST & Indirect Taxes Committee**

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. 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.

Information published in the Update is taken from publicly available sources and is believed to be accurate. The GST & Indirect Taxes Committee of ICAI takes no responsibility of accuracy and reliability of information published in the Update. No part of this Update may be reproduced, stored in a retrieval system, or transmitted in any form or by any means – electronic, mechanical, photocopying, recording, or otherwise without the permission of GST & Indirect Taxes Committee of ICAI.

The Institute of Chartered Accountants of India, ICAI Bhawan, A-29, Sector 62, Noida (U.P.)-201301