



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

### **GOODS & SERVICES TAX UPDATE - 260**

#### **Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025**

In exercise of powers conferred under section 111 of the CGST Act, 2017, the Goods and Services Tax Appellate Tribunal (GSTAT) has prescribed the rules for regulating the procedure and functioning of the Tribunal.

The Rules essentially lay down a structured procedural framework for appellate proceedings before the GST Appellate Tribunal. Appeals and related documents shall be required to be filed electronically on the GSTAT portal, using standardized formatting with manual filing permitted only in exceptional cases. Irrespective of the number of show cause notices, refund claims, demands or communications covered in the order being appealed, only a single appeal in the prescribed form shall be filed by the appellant. However, where the order in appeal is in respect of more than one person, separate appeals shall be filed by each person. The Registrar of the Tribunal is empowered to reject an appeal form if the necessary accompanying documents are not furnished or if required amendments are not made within the specified time limit.

Proceedings before the GSTAT may be conducted either physically or virtually (hybrid mode), subject to the approval of the President for virtual hearings. A daily cause list shall be prepared and published, listing cases in the order of priority. Documents to be used in the proceedings before the Tribunal can be in any language subject to certified translations thereof in English. An authorized representative, as specified under the rules, will only be entitled to appear or act in any proceeding before the Tribunal, subject to valid authorization. The Tribunal may empanel special authorized representatives, valuers, or other experts to assist in proceedings where necessary.

Any notice or communication issued by the Tribunal may be served using any method specified in Section 169 of the CGST Act, and for this purpose, the “common portal” referred to in the said section shall be construed as the GSTAT portal. The final orders passed by the Tribunal or any of its Benches will be published online in the prescribed format. The Tribunal is required to make and pronounce its order immediately or as soon as practicable thereafter, but no later than 30 days from the date of final hearing, excluding holidays and vacations. The Tribunal shall be empowered to rectify arithmetical or clerical errors in its orders.

The rules are divided into following chapters specifying the provisions to be followed in detail -

1. Chapter I – Preliminary (Rules 1 to 2)
2. Chapter II - Powers and Functions (Rules 3 to 17)
3. Chapter III - Institution of Appeals – Procedure (Rules 18 to 37)
4. Chapter IV - Cause List – (Rules 38 to 40)
5. Chapter V - Hearing of Appeal (Rules 41 to 52)
6. Chapter VI - Record of Proceedings (Rules 53 to 58)
7. Chapter VII - Maintenance of Registers (Rules 59 to 66)
8. Chapter VIII - Inspection of Record (Rules 67 to 71)
9. Chapter IX - Appearance of Authorised Representative (Rules 72 to 77)
10. Chapter X – Affidavits (Rules 78 to 83)
11. Chapter XI - Discovery, Production and Return of Documents (Rules 84 to 87)
12. Chapter XII – Examination of Witnesses and Issue of Commissions (Rules 88 to 98)
13. Chapter XIII - Disposal of Cases and Pronouncement of Orders (Rules 99 to 114)
14. Chapter XIV - Electronic filing and processing of appeals and conduct of proceedings in the Appellate Tribunal in hybrid mode (Rules 115)
15. Chapter XV – Miscellaneous (Rules 116 to 124)

The above rules have come into force from the date of their publication in the Official Gazette i.e., 24.04.2025.

The detailed rules can be accessed at the below link:

**[Goods and Services Tax Appellate Tribunal \(Procedure\) Rules, 2025](#)**

***Readers can access all updated notifications on the Committee's website <https://idtc.icaai.org/> under the 'GST Statutes' section.***

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

***Chairman  
GST & Indirect Taxes Committee***

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