

Goods and Services Tax Appellate Tribunal (GSTAT)



Overview

The Goods and Services Tax Appellate Tribunal (GSTAT) has now become operational, marking a significant development in India's GST dispute resolution framework

01 GSTAT – Operational Status

As on 26 January 2026, the long-awaited GST Appellate Tribunal is fully functional:

- GSTAT became operational from 24 September 2025
- Principal Bench is functional at New Delhi and notified State Benches
- 83 Judicial and Technical Members appointed and benches allotted
- Members have assumed charge from 21 January 2026
- Dedicated e-filing portal is live: <https://efiling.gstat.gov.in>
- Appeals are now actively being filed



This brings GST litigation under a dedicated national appellate forum after more than 7 years of GST implementation.

02

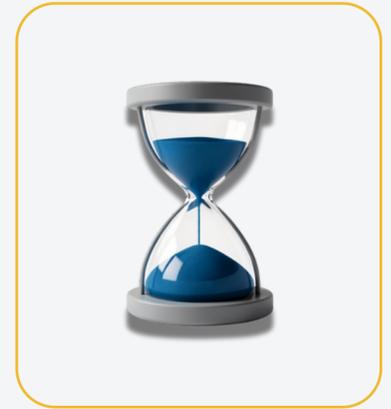
Time Limit for Filing Appeals before GSTAT

(a) One-time extended due date

- Last date: 30 June 2026
- Applicable for orders communicated to taxpayers on or before 01 April 2026
- This extension has been granted considering the delayed constitution of GSTAT

(b) Orders communicated after 01 April 2026

- Normal limitation provisions apply
- Appeal must be filed within 3 months from the date of communication of the order



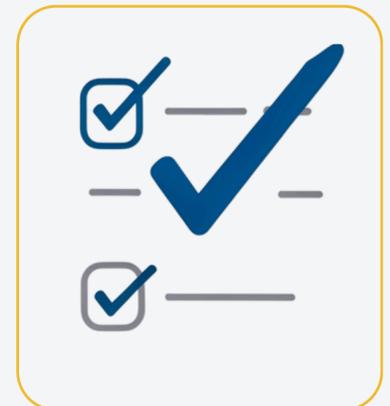
03

Recent GSTAT Portal Relaxation – Major Practical Relief

As per **Office Order dated 20 January 2026**, the Hon'ble President of GSTAT has granted transitional relaxations:

For an initial period of six months:

- Only material defects will be pointed out by benches
- No certification required for documents downloaded from GSTN
- Signature required only for scanned physical documents



04

Pre-deposit Requirements

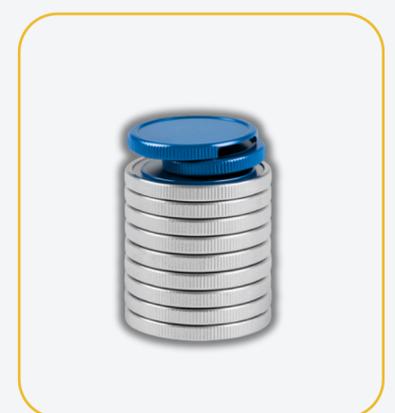
(a) Orders involving Tax (with or without interest/penalty)

- 10% of the disputed tax amount to be paid as pre-deposit, in addition to the pre-deposit already paid at first appeal stage
- Only tax amount is considered (interest and penalty excluded)

Maximum limit: ₹20 crore under CGST or SGST

Penalty-only orders (no tax demand)

- 10% of disputed penalty payable as pre-deposit with effect from 01 October 2025



05 Appeal Filing Fees

- Appeal fee: ₹1,000 per ₹1 lakh of tax / ITC / fine / fee / penalty (Minimum: ₹5,000, Maximum: ₹25,000)
- Refund appeals: ₹5,000

All appeal to be filed in the GSTAT portal only, manual filling will not be allowed without special order from Registrar



06 Where to File the Appeal – Jurisdiction

- All GST appeals shall be filled before State Bench, except those reserved for Principal Bench
- Appeals must be filled before Principal Bench (New Delhi) if it involves
 - Place of supply issues
 - Any other category as notified
 - Matters involving identical questions of law pending before multiple State Benches



07 Documentation & Language Requirements

- Complete documentation must be maintained from initial proceedings till GSTAT appeal, including Departmental correspondence, Replies and submissions, Hearing records, Orders received, Certificates, declarations, and third-party affidavits
- GSTAT is the final fact-finding authority. Any document not placed before GSTAT may not be allowed at higher judicial forums.



08 Constitutional Developments

In Madras Bar Association v. Union of India (November 2025), the Supreme Court reaffirmed critical principles governing tribunals:

- Secure and meaningful tenure for members
- Judicial primacy in appointments
- Protection from executive control over service conditions
- Mandatory establishment of a National Tribunals Commission (NTC)

The present GSTAT framework under Sections 109 and 110 of the CGST Act contains features earlier struck down by the Supreme Court, such as:

- Short fixed tenures
- Executive-heavy selection committees
- Reappointment-linked vulnerabilities



09

Orders Against Which Appeal Can Be Filed

An appeal before GSTAT can be filed only against:

- Orders passed by the First Appellate Authority (Section 107), or
- Orders passed by the Revisional Authority (Section 108)

Professionals should verify:

- Whether an appealable order exists
- Whether any High Court directions are in force
- Whether departmental appeal has been permitted



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