

GOODS AND SERVICES TAX APPELLATE TRIBUNAL ('GSTAT')

NEXT-GEN GST

Overview

- The 56th GST Council meeting has set the stage for a significant development in GST dispute resolution with the announcement of the operationalisation of the Goods and Services Tax Appellate Tribunal ('GSTAT')
- GSTAT would essentially operate in a manner similar to Customs, Excise and Service Tax Appellate Tribunal in the pre-GST regime

Key Highlights of GST Council Meeting w.r.t GSTAT

- As per the proposals announced in the GST Council Meeting held on 3 September 2025, GSTAT would start accepting appeals before the end of September 2025 and commence hearings by December 2025
- In order to address the long-pending backlog of cases, appeals relating to past disputes can be filed until 30 June 2026. The staggered dates of filing the appeals is outlined in the following slide
- Principal Bench of the GSTAT in New Delhi will also function as the National Appellate Authority for Advance Ruling ('NAAAR'), thereby ensuring greater consistency in rulings across States and reducing interpretational disputes

Key Timelines

- General limitation to file all backlog appeals is 30 June 2026
- Staggered timeline for avoiding any portal glitches (on the basis of date of APL-01/ APL-03 or RVN-01 uploaded on GST portal) is as under:

S.No.	Appeals (APL-01/ APL-03) filed on the GST Portal by Assessee or Department Or Revisions (RVN-01) issued on the GST portal	Period when appeal may be filed in GST Form APL-05
1.	On or before 31 January 2022	Appeal may be filed from 24 September 2025 to 31 October 2025
2.	On or after 1 February 2022 but upto 28 February 2023	Appeal may be filed from 1 November 2025 to 30 November 2025
3.	On or after 1 March 2023 but upto 31 January 2024	Appeal may be filed from 1 December 2025 to 31 December 2025
4.	On or after 1 February 2024 but before 31 May 2024	Appeal may be filed from 1 January 2026 to 31 January 2026
5.	On or after 1 June 2024 but before 31 March 2026	Appeal may be filed from 1 February 2026 to 30 June 2026
6.	On or before 31 March 2026	Appeal may be filed from 1 March 2026 upto 30 June 2026

- Although an end date for filing has been provided for each batch, the last date of filing appeal for APL-01/ APL-03 or RVN-01 uploaded on GST portal upto 31 March 2026 continues to be 30 June 2026

FILING OF APPEALS WITH GSTAT

- The GSTAT (Procedure) Rules, 2025, notified with effect from 24 April 2025, provide clarity on the manner in which appeals would need to be filed, heard and disposed by GSTAT
- Key provisions related to filing appeals with GSTAT are as under:

PARTICULARS	KEY PROVISIONS
Jurisdictional Structure	<ul style="list-style-type: none">• Principal Bench (at New Delhi) to hear all appeals against the orders passed by the Appellate Authority or the Revisional Authority, including place of supply issues• State Benches to hear all other matters• Pending anti-profiteering matters also to be heard by GSTAT
Filing of Appeal	<ul style="list-style-type: none">• Online in Form GST APL-05 with certified copy of the decision or order appealed against on the GSTAT portal• Within 3 months from receipt of order (extendable under condonation)
Appeal filing Fee	<ul style="list-style-type: none">• Pre-deposit - 10% of disputed tax (Max. Rs. 20 crore each for CGST & SGST; Rs. 40 crore for IGST). Pre-deposit may be made using balance lying in the Electronic Credit Ledger• Amount of pre-deposit to be determined after reducing/ adjusting pre-deposit (if any) made for getting appeal admitted at Commissioner (Appeals) level• Filing Fee - Rs. 1,000 per Rs. 1 lakh of disputed tax or Input tax credit (Max. Rs. 25,000)
Key Procedures	<ul style="list-style-type: none">• Publication of daily cause lists on GSTAT portal• Adjournments restricted to 3 per person• Cross-objections to be filed within 45 days (extendable by 45 days)• Opportunity of personal hearing to be granted by GSTAT

Immediate Action Steps

- Identify pending matters for which appeal is required to be filed before GSTAT such as orders issued by:
 - GST Commissioner
 - Commissioner (Appeals)
- Assess limitation period and target to file backlog appeals before 30 June 2026
- Review use of Electronic Credit Ledger/ fund balances for pre-deposit for filing appeal to GSTAT
- Ensure that the amount of pre-deposit is correctly determined [after deducting/ adjusting the amount of pre-deposit already made before Commissioner (Appeals)]
- Arrange Certified copies of orders and other documents in support of the appeal to be filed
- Determination of amounts to be paid under-protest as safeguard against interest exposure
- Draft robust grounds of appeal along with corroborative evidence and supporting documentation
- Ensure that matters pertaining to place of supply are filed before the Principal Bench of GSTAT at New Delhi
- Update internal litigation trackers

How We Can Help

We would be glad to review Your matters pending at levels below GSTAT (including matters remanded by High Courts etc.) to advice on a tailored roadmap involving preparation, filing and representation related to appeals to be filed before GSTAT. Service offerings would *inter alia* include –

- Providing end-to-end planning of appeal strategy
- Drafting robust submissions (grounds of appeal, cross-objections, rejoinders) and filing the same on the GSTAT portal
- Robust representation before the GSTAT
- Preparing tailored checklists for documentation & process compliance
- Advisory on pan-India consistency for representing advance ruling matter(s) before NAAAR
- Providing Automation tools for Notice and Litigation Trackers

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