



Sales Tax Bar Association (Regd.)

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Jt. Secretary
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Treasurer
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**Members
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STBA/2025-26/37

4th February, 2026

To
Smt. Nirmala Sitharaman,
The Hon'ble Finance Minister
Ministry of Finance
Department of Revenue,
North Block, New Delhi-110001



Subject: Petition for Rationalisation of Fees Prescribed for GST Appellate Tribunal (GSTAT) – Ensuring Affordable Access to Justice

Hon'ble Madam,

We, the undersigned President and Secretary of Sales Tax Bar Association (Regd.) New Delhi, for and on behalf of taxpayers and professionals, respectfully submit this petition seeking rationalisation and reduction of appeal fees and other related documentation charges prescribed for filing matters before the Goods and Services Tax Appellate Tribunal (GSTAT).

The Goods and Services Tax law was introduced in the year 2017 with the promise of a simplified, transparent, and taxpayer-friendly indirect tax regime. However, despite the statutory mandate, the GST Appellate Tribunal (GSTAT) could be made operational only after a delay of nearly **eight years**. During this prolonged period, taxpayers across the country were left **without an effective statutory appellate remedy**.

In the absence of GSTAT, aggrieved taxpayers had no option but to approach the Hon'ble High Courts by way of writ petitions. This remedy, however, was **neither accessible nor affordable for all taxpayers**, particularly small traders, MSMEs, and individual assesseees, due to high costs, procedural complexity, and geographical constraints. Consequently, a large section of taxpayers remained effectively remediless.



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STBA/2025-26/38

To
The Hon'ble Minister of Law and Justice
Government of India,
Shastri Bhawan,
New Delhi - 110001



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To
Dr. Justice (Retd.) Sanjaya Kumar Mishra,
President, Principal Bench, New Delhi
Goods & Services Tax Appellate Tribunal,
6th floor, Tower-one, Jeevan Bharati,
Connaught Place, New Delhi-110 001

जीएसटी अपीलिय न्यायाधिकरण
Goods and Service Tax, Appellate Tribunal
04/02/26
नई दिल्ली / New Delhi
आयरी सं./Diary No. 3134

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4th February, 2026

To
The Chairman,
Central Board of Indirect Taxes & Customs
Department of Revenue,
Ministry of Finance,
North Block, New Delhi-110001



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The constitution of GSTAT was therefore welcomed as a long-awaited measure to restore **access to justice at the statutory appellate level**. However, the **heavy appeal and application fees prescribed for GSTAT** have once again created a serious financial barrier. The very taxpayers who were earlier unable to approach High Courts now face a similar hardship at the Tribunal level, defeating the purpose for which GSTAT was established.

Justice delivery mechanisms must alleviate hardship, not perpetuate it.

Access to Justice Should Not Be Costly

After waiting for nearly eight years for a statutory appellate forum, taxpayers should not be confronted with financial barriers that make access to GSTAT illusory. The effectiveness of any justice delivery system lies not merely in its existence, but in its **accessibility and affordability**

The right to seek appellate redressal is not a concession but an integral part of **fair procedure and natural justice**. Excessive filing fees, when coupled with mandatory pre-deposit requirements under GST law, place an unreasonable restriction and disproportionate burden on taxpayers. For many small and medium businesses, the cost of filing an appeal itself becomes a deterrent, forcing them to accept incorrect or arbitrary tax demands.

It is a settled principle that **seeking justice should not be costly**, and that procedural or financial barriers must not impede the right to be heard.

Constitutional and Legal Concerns

The current GSTAT fee structure raises serious constitutional issues:

1. **Article 14 (Equality before Law):** Uniform and high fees, without regard to the financial capacity of taxpayers, result in arbitrariness and unequal access to justice.
2. **Article 19(1)(g) (Freedom to Trade and Business):** Disproportionate litigation costs adversely affect the ability of taxpayers to protect their legitimate business interests.

3. **Article 265 (Authority of Law):** When statutory appellate remedies are rendered illusory due to high costs, the constitutional safeguard against unlawful taxation becomes ineffective in practice.

The Hon'ble Supreme Court has consistently recognised that **access to justice is a facet of constitutional guaranties**, and that justice delivery systems must be affordable and inclusive.

Comparative Fee Structure: GSTAT vs ITAT

A comparison with the Income Tax Appellate Tribunal (ITAT), a similarly placed national-level appellate forum, highlights the disproportionate nature of GSTAT fees:

Particulars	GST Appellate Tribunal (GSTAT)	Income Tax Appellate Tribunal (ITAT)
Basis of appeal fee (Rule 110(5) of CGST/SGST/UTGST Rules, 2017)	₹1,000 per ₹1 lakh of disputed tax / ITC / penalty / fine	Slab based on assessed income
Minimum appeal fee	₹5,000	₹500
Maximum appeal fee	₹25,000	₹10,000
Appeal against cancellation of registration / refund	₹5,000	₹500
Appeal with no tax effect	₹5,000	₹500
Interlocutory Applications (Rule 118(2) of GSTAT Procedural Rules 2025) / Miscellaneous applications	₹5,000	₹500
Application for Inspection of Records (Rule 67 of GSTAT Procedural Rules 2025)	₹5,000	₹20 & ₹10 hourly basis

Pre-deposit Requirements

- **ITAT:** Pre-deposit is generally not a mandatory fee for filing, though a stay application (fee ₹500) may be filed to stop the recovery of the demand.
- **GSTAT: Mandatory pre-deposit** is required to file an appeal (10% of the disputed tax/penalty, up to a maximum cap of ₹20 crore each for CGST and SGST).

It is evident that **GSTAT fees are substantially higher**, despite GST affecting a far larger base of small and medium taxpayers compared to income tax litigation.

GST Objectives and Policy Considerations

The GST regime was envisaged to:

1. Promote ease of doing business
2. Reduce litigation
3. Create a taxpayer-friendly ecosystem

High appellate fees run contrary to these objectives and may lead to:

1. Increased acceptance of unjust demands
2. Reduced faith in the appellate mechanism
3. Avoidable economic stress on compliant taxpayers

Prayer / Request

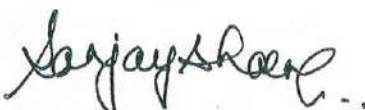
In view of the above, we humbly request the Hon'ble Ministry to consider:

1. **Rationalisation of GSTAT appeal and application fees** in line with ITAT.
2. **Substantial reduction in minimum appeal fees**, especially for small taxpayers.
3. **Lowering the maximum cap** on appeal fees.
4. **Reduction of fees for miscellaneous, rectification, and interlocutory applications.**
5. Introduction of **graded or concessional fees** for MSMEs and individual taxpayers.


We earnestly hope that this genuine concern will receive sympathetic consideration and that necessary corrective measures will be taken at the earliest in the larger interest of taxpayers and the GST regime.

With Warm Regards,

Yours truly,



[Sanjay Sharma]
President
(M): 9810071545



[Narendra Kr. Sharma]
Secretary
(M): 9811949733