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MARWAR GST APPELLATE TRIBUNAL BAR ASSOCIATION

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Date: 5th March 2026

Before the Hon'ble President,
Goods and Service Tax Appellate Tribunal,
New Delhi.

Sub:- Representation on issues faced while filing of Appeal on GSTAT Portal and certain provisions under GSTAT (Procedure) Rules, 2025

Respected Sir,

In continuation of our earlier representation dated 29-01-2026, we would like submit before your goodself, following issues which we believe that require an attention from the perspective of taxpayers, practitioners, and authorities alike. GST Appellate Tribunal now stands as a vital institution to ensure fairness and consistency in its implementation. The Tribunal will give taxpayers a trusted forum to resolve disputes and strengthen confidence in the GST framework. Our representation covers following issues-

1. **Request to reconsider Rule 21 requiring filing of every relied upon document at the time of filing of appeal as it not only goes beyond Rulle 110 of CGST Rules but also risks extinguishing the statutory right in the time taken in compiling additional papers and abolition of concept of Paper Book**

   It is humbly submitted that there is a 29 point checklist before one could even file an appeal on GSTAT Portal and some of the documents to be attached include documents issued in a language

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other than English to be uploaded along with English translation, affidavit confirming its accuracy to be filed by the appellant, authorized representative, or translator etc.

These documents are required to be uploaded at the time of filing appeal itself, because as per Rule 21(1) and Rule 21(3) of GSTAT Procedure Rules, 2025, it is not sufficient to attach only the certified copy of the order under challenge but all relied-upon documents must also be filed at the time of appeal. In case of failure to attach, Registrar is empowered to return the papers, and the appeal will only be accepted back after the defects are rectified to the Registrar's satisfaction. Once re-submitted, the matter would be assigned a new number.

Against the same, Rule 9(1) of CESTAT Procedure Rules, 1982 only required that appeal be accompanied by the certified copy of the order, and it was not necessary to attach the copies of the documents, statements of witnesses, and other papers on the file of, or referred to in, the orders of the departmental authorities, which the appellant proposed to rely upon at the hearing of the appeal, as these could be filed later in the form of a paper book under Rule 16(1) of the CESTAT Procedure Rules, 1982.

The concept of Paper book does not find any reference in GSTAT Procedure Rules, 2025 and appears to be have done away with and all documents are required to be filed with the Appeal. Rule 110(4) of CGST Rules, 2017 also isn't that stringent and only refers to the order appealed against being provided.

It is our humble submission that the procedure should be such that it protects the appellant's statutory right to appeal by requiring the essential documents—such as the certified copy of the order—to establish the right to file, while permitting relied-upon documents and other supporting papers to be submitted subsequently. Conditioning the filing on immediate production of every document risk extinguishing the statutory right under Section 112, given the limited three-month period for appeal and stringent provisions for delay condonation and also defective appeals. Allowing supplementary documents to be filed later would ensure that the right to appeal is not lost merely due to the time taken in compiling additional papers, which, though relevant for deciding the appeal on merit, are not fundamental to identifying and accepting the appeal itself.

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It is requested to kindly reconsider the present filing procedure before GSTAT, which mandates submission of all documents at the time of filing an appeal and simplify and allow filling of documents other than copy of order pursuant to submission of appeal.

2. **Time limit provided for filing of application for rectification of order under the GSTAT Procedure Rules, 2025 lesser than the time limit provided under the provisions of Section 113(3) of CGST Act, 2017 for filing of application for rectification of order**

It is submitted that as per Rule 108(2) of the GSTAT Procedure Rules, 2025, an application for rectification shall be made online which shall include all the information as prescribed in GSTAT FORM-01 within one month from the date of the final order for rectification. However, section 113(3) of CGST Act, 2017 provides that Appellate Tribunal may amend any order passed by it under sub-section (1) so as to rectify any error apparent on the face of the record, if such error is noticed by it on its own accord, or is brought to its notice by the Commissioner or the Commissioner of State tax or the Commissioner of the Union territory tax or the other party to the appeal within a period of three months from the date of the order.

Therefore, it appears that the time limit provided in Rule 108 of GSTAT Procedure Rules, 2025 is lesser than the time limit provided in Section 113 of CGST Act, 2017 which needs reconsideration as the statutory time limit provided by the statute shall not be curtailed by the Rules, since the procedure laid down by the tribunal itself are subject to provisions of CGST Act, 2017.

3. We would humbly submit that formation of the Hon'ble Tribunal has been awaited for the past nine years, and during this prolonged period, a large number of litigations have remained pending for judicial decision-making. The present filings visible on the portal represent only a very small fraction of the actual disputes that require resolution. A simplified procedure for filing appeals before Hon'ble Tribunal would help in access to justice becoming smoother. Such simplification will greatly assist taxpayers, practitioners, and authorities alike, ensuring that genuine grievances are presented

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without procedural hurdles. The Tribunal, with its specialized expertise, remains a vital safeguard of fairness and balance between citizen and administration, and easier filing will further strengthen its role in serving all stakeholders. By simplifying the filing process, the Tribunal's role as a cornerstone of justice will be further strengthened, enabling it to deliver timely and effective decisions for all stakeholders.

We humbly request that our representation filed earlier and present representation may kindly be considered, and a convenient time be granted so that we may appear and place our submissions in person too before your goodself.

With Kind regards,

Pradeep Jain

CA Pradeep Jain
(President)

Arpit Haldia

Adv CA Dr Arpit Haldia
(Secretary)