



Goods & Services Tax Appellate Tribunal (GSTAT)

Department of Revenue, Ministry of Finance

6th Floor, Tower-1, Jeevan Bharti Building

Connaught Place, New Delhi-110001

F.No. GSTAT/Benches/PB/2026/157

Date: 14-05-2026

OFFICE ORDER No. 3/GSTAT/PB/2026

Creation of Benches

Vide Section 109(8) of CGST ACT, 2017 and Sub-rule (1) of Rule 110A of the CGST Rules, 2017, matters involving tax liability or other issues of a value less than ₹50 lakhs, and not involving any question of law, may, with the approval of the President, be listed before a Single Bench for which the President of the GSTAT or the Vice – Presidents of the State Bench have to scrutinize the records.

As per Sub- Rule (2) of the aforesaid Rule, if the single bench finds that any matter/appeal may involve the question of law for reasons to be recorded, such appeals may be send back to Division Bench after the approval of the President or the Vice-President.

Rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025 provides that the President may pass appropriate orders for removal of the difficulties. In order to remove difficulties in formation of the benches, I hereby decide and direct that all pending matters and future filings before the Principal Bench or the State Benches shall be listed before a Division Bench first. Only if the Division Bench comes to the finding that those cases do not involve any question of law, then it may record the reasons for the same and place it before the President or Vice-Presidents, as the case may be, for appropriate directions.

Accordingly, the Vice-Presidents are advised to take necessary and appropriate steps.

The Following Benches are, therefore, constituted for hearing matters, which shall be termed as **Categories No. I, II, III.**

The following matters shall be treated as Category I cases: -

1. Misclassification of any goods or services or both
2. Wrong applicability of a notification issued under the provisions of this Act
3. Incorrect determination of time of supply of goods or services or both
4. Incorrect determination of value of supply of goods or services or both
5. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit
6. Incorrect determination of the liability to pay tax on any goods or services or both
7. Whether applicant is required to be registered or has been granted suo moto registration
8. Whether any particular thing done by the applicant results in supply of goods or services or both
9. Determination of tax not paid or short paid on outward supply u/s 73
10. Excess ITC availed/utilized u/s 73
11. Fraud or willful suppression of fact leading to non-payment/short payment of tax determined u/s 74
12. Excess ITC availed/utilized determined u/s 74

The following matters shall be treated as Category II cases: -

1. Rejection/acceptance of application for registration
2. Rejection/acceptance of application for amendment to registration
3. Suspension of registration
4. Order dropping show-cause in relation to registration
5. Denial of facility to pay tax under composition scheme
6. Cancellation of registration
7. Rejection/acceptance of application for revocation of cancellation of registration
8. Order accepting reply of taxpayer/order dropping show cause notice
9. Order of disqualification of GSTP/cancellation of enrolment of GSTP
10. Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)
11. Tax wrongfully collected/Tax collected not paid to Government.
12. Order of assessment including that of a non-filer or evading registration or protective assessment

13. Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited
14. Order rejecting/granting provisional refund
15. Order denying/reducing/withholding/granting refund
16. Issue related to provisional assessment

The following matters shall be treated as Category III cases: -

1. Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property
2. Order relating to rectification/withdrawal of an earlier order
3. Order creating/modifying/withdrawing demand under earlier law
4. Order permitting payment in installments
5. Order relating to provisional attachment of property
6. Order imposing penalty
7. Order permitting compounding of any offense or withdrawing such order.
8. Any other matter not specifically covered under Categories I and II (Residual Category).

NOTE: All such matters of Category III shall be heard by the bench assigned with deciding the main issues out of which the consequential orders of seizures/confiscation/rectification etc., arises, except Karnataka, Guwahati and Kolkata State Benches.

Andhra Pradesh

Vijayawada Bench

Sh. Bhaskar Reddy Vemireddy, Vice-President and Sh. Satish Kumar Agrawal Technical Member (Centre) of Raipur Bench (purely as a temporary arrangement) shall take up cases of all the categories at Vijayawada Bench. They shall also take up cases of all categories of Vishakhapatnam Bench with discretion of the Vice- Presidents to hear the matter through virtual or hybrid or physical mode.

Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, and Tripura, GSTAT

Guwahati

1. Sh. Somnath Ganguli, Vice-President, along with Sh. Jogiranjana Panigrahi, Technical Member (Centre), shall take up all the **three categories** of the cases. (all working days).

Bihar

Patna Bench

1. Sh. Manoj Shankar, Vice-President, along with Sh. Sanjay Kumar Mawandia, Technical Member (State), will take up the cases in **category I** on Monday, Tuesday and Wednesday.
2. Sh. Manoj Kumar Sinha, Judicial Member, along with Sh. Sanjay Kumar Mawandia, Technical Member (State), will take up the cases in **category II** on Thursday and Friday.

Punjab & Chandigarh

Chandigarh Bench

2. Sh. Jatinder Pal Singh, Judicial Member, along with Sh. Pradeep Kumar Goel, Technical Member (Centre), shall take up all the **three categories** of the cases. (all working days).

Jalandhar Bench

1. Sh. Suman Jain, Vice-President, along with Sh. Harpinderpal Singh Ghotra, Technical Member (State), shall take up all the **three categories** of the cases. (all working days).

Chhattisgarh

Raipur Bench

1. Sh. Pradeep Kumar Vyas, Vice-President, along with Sh. Chandra Bhushan Singh, Technical Member (State), shall consider **all the three categories** of the cases. (all working days).

Delhi Bench

1. Sh. Sanjay Kumar Aggarwal, Vice-President along with Sh. Rajiv Kapoor, Technical Member (Centre), will take up the cases in **category I** on Monday, Tuesday and Wednesday.
2. Sh. Arun Kumar Singal, Judicial Member, along with Sh. Rajiv Kapoor, Technical Member (Centre), will take up the cases in **category II** on Thursday and Friday.

Ahmedabad Bench

1. Sh. Gunvantlal Manchanddas Patel, Vice-President, along with Sh. Pramod Kumar Singh, Technical Member (Centre), will take up the cases in **category I** (all working days).
2. Ms. Shailaja Shashikant Sawant, Judicial Member, along with Sh. Dineshkumar Vajeshanker Trivedi, Technical Member (State), will take up the cases in **category II** (all working days).

Rajkot

1. Sh. Pramod Kumar Rai, Judicial Member, along with Sh. Kishori Lal, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Surat

1. Sh. Sanjaykumar Dwivedi, Judicial Member, along with Sh. Rameshkumar Gokalbhai Hadvani, Technical Member (State), shall consider **all the three categories** of the cases of their jurisdiction.

Haryana

Gurugram Bench

1. Sh. Rakesh Syal, Vice-President, along with Sh. Sandeep Kumar, Technical Member (Centre), shall consider **all the three categories** of the cases of Gurugram Jurisdiction on **Monday, Tuesday and Wednesday**.

Hissar

1. Sh. Vimal Kumar Sapra, Judicial Member, will go in circuit/virtual hearing along with Sh. Sandeep Kumar, Technical Member (Centre), (Gurugram Bench) shall consider all the **three categories of the cases on Thursday and Friday**.

Himachal Pradesh

Shimla Bench

1. Sh. Ajai Kumar Srivastava, Vice-President, along with Sh. Hir Bhagat Negi, Technical Member (Centre), will take up all the cases of **category I** on Monday, Tuesday and Wednesday.
2. Sh. Ajai Kumar Srivastava, Vice-President, along with Sh. Amit Kashyap, Technical Member (State), will take up all the cases of **category II** on Thursday and Friday.

Jammu & Kashmir and Ladakh

Srinagar Bench

1. Sh. Jitendra Kumar Singh, Vice-President, along with Sh. Pramod Kumar, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction on Friday.

Jammu Bench

2. Sh. Jitendra Kumar Singh, Vice-President, along with Sh. Pramod Kumar, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction on Monday, Tuesday, Wednesday and Thursday.

Jharkhand

Ranchi Bench

2. Sh. Tushsar Kanti Satapathy, Vice-President, along with Sh. Bijoy Bihari Mohapatra, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Karnataka

Bengaluru Bench

1. Sh. H G Nagarathna, Vice-President, along with Sh. Jagannatha Sagar Dasappa, Technical Member (State), will take up all the cases of **category I** (all working days).
2. Sh. Srikanth Venkatraman, Judicial Member, along with Ms. Sudha Koka, Technical Member (Centre), will take up all the cases of **category II** (all working days).
3. Sh. Prabhakaran P M, Judicial Member, along with Sh. Ravi Jesuraj S, Technical Member (State), will take up the cases of **category III** (all working days).

Kerala & Lakshadweep

Ernakulam Bench

1. Sh. Subramanya Viswanatha Rayaprol, Vice-President, along with Sh. Ramamoorthi Sriram, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction on Monday, Tuesday and Wednesday.

Thiruvananthapuram Bench

1. Sh. Subramanya Viswanatha Rayaprol, Vice-President, (Ernakulam Bench) along with Sh. Ramamoorthi Sriram, Technical Member (Centre), (Ernakulam Bench) shall consider **all the three categories** of the cases of Thiruvananthapuram Bench on Thursday and Friday.

Madhya Pradesh

Bhopal Bench

1. Sh. Roopesh Chandra Varshney, Vice-President, along with Sh. Sunil Kumar Das, Technical Member (Centre), (Nagpur Bench) will take up all the cases of **category I** on Thursday.
2. Sh. Upendra Kumar Singh, Judicial Member, along with Sh. Sunil Kumar Das, Technical Member (Centre), (Nagpur Bench) will take up all the cases of **category II** on Friday.

Maharashtra & Goa

Mumbai

1. Sh. Atul Madhukar Kurhekar, Judicial Member, along with Sh. J. Michael Kennedy, Technical Member (Centre), will take up all the cases of **category I** on Monday, Tuesday and Wednesday.
2. Sh. Atul Madhukar Kurhekar, Judicial Member, along with Sh. David Thomas Alvaris, Technical Member (State), will take up all the cases of **category II** on Thursday and 1st, 2nd and 3rd Friday.

Panji

1. Sh. Atul Madhukar Kurhekar, Judicial Member, along with Sh. David Thomas Alvaris, Technical Member (State), will take up **all the three categories** on 4th and 5th Friday.

Nagpur

1. Sh. Rajeev Purushottam Pande, Vice-President, along with Sh. Sunil Kumar Das, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction on Monday, Tuesday and Wednesday. The Vice-President may look after all administrative work on Thursday and Friday.

Pune

1. Sh. Shridhar Mahadeo Bhosale, Judicial Member, along with Sh. Nirmal Kumar Soren, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Thane

1. Sh. Ramesh Nair, Judicial Member, along with Sh. Prallhad Shrikrishna Paranjape, Technical Member (State), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Chhatrapati Sambhajanagar

1. Sh. Dharnendra Kumar Rana, Judicial Member (Mumbai), along with Sh. Bhausahab Vishram Borhade, Technical Member (State), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Rajasthan

Jaipur Bench

1. Sh. Vishesh Sharma, Vice-President, along with Sh. Sunil Kumar Sinha, Member Technical (Centre), will take up all the cases of **category I** on Monday, Tuesday and Wednesday.
2. Sh. Hemant Bajaj, Judicial Member, along with Sh. Sunil Kumar Sinha, Member Technical (Centre), will take up all the cases of **category II** on Thursday and Friday.

Jodhpur Bench

1. Ms. Jaishree Ahuja, Judicial Member, along with Sh. Ram Niwas, Technical Member (Centre) ,will take up all the cases of **category I** on Monday, Tuesday and Wednesday.
2. Sh. Rajkumar Sharma, Judicial Member, along with Sh. Ram Niwas, Technical Member (Centre), will take up all the cases of **category II** on Thursday and Friday.

Orissa

Cuttack

1. Ms. Suchismita Misra, Vice-President, along with Sh. Ranjan Kumar Sahoo, Technical Member (Centre), will take up all the cases of **category I** on Monday, Tuesday and Wednesday.
2. Ms. Suchismita Misra, Vice-President, along with Sh. Ananda Satpathy, Technical Member (State), will take up all the cases of **category II** on Thursday and Friday.

Tamil Nadu and Puducherry

Chennai Bench

1. Sh. Praveen Kumar Jain, Vice-President, along with Sh. Shaik Khader Rahman, Technical Member (Centre), will take up all the cases of **category I** on Monday and Tuesday.
2. Sh. Praveen Kumar Jain, Vice-President, along with Sh. M Mathew Jolly, Technical Member (Centre), (Coimbatore Bench) will take up all the cases of **category II** on Wednesday.

Coimbatore Bench

1. Sh. Praveen Kumar Jain, Vice-President, along with Sh. M Mathew Jolly, Technical Member (Centre), shall consider **all the three categories on Thursday**.

Madurai Bench

1. Sh. Praveen Kumar Jain, Vice-President, along with Sh. Shaik Khader Rahman, Technical Member (Centre), shall consider **all the three categories on 1st, 2nd and 3rd Friday**.

Puducherry (Circuit Bench)

1. Sh. Praveen Kumar Jain, Vice-President, along with Sh. Shaik Khader Rahman, Technical Member (Centre), shall consider **all the three categories on 4th and 5th Friday**.

Telangana

Hyderabad Bench

1. Sh. Sushil Kumar Sharma, Vice-President, along with Sh. Duvvuri Krishna Srinivas, Technical Member (Centre), will take up all the cases of **category I** on Monday, Tuesday and Wednesday.
2. Sh. A P Ravi, Judicial Member, along with Sh. Duvvuri Krishna Srinivas, Technical Member (Centre), will take up all the cases of **category II** on Thursday and Friday.

Uttar Pradesh

Ghaziabad

1. Sh. Sanjay Kumar Chandhariyavi, Vice-President, along with Ms. Sungita Sharma, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Lucknow Bench

1. Sh. Santosh Kumar Srivastava, Judicial Member, along with Sh. Alok Chopra, Technical Member (Centre), will take up all the cases of **category I** (all working days).
2. Sh. Narendra Kumar, Judicial Member, along with Sh. Arvind Kumar, Technical Member (State), will take up all the cases of **category II** (all working days).

Prayagraj Bench

1. Sh. Mahtab Ahmad, Judicial Member, along with Sh. Ashish Varma, Technical Member (Centre), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Varanasi Bench

1. Sh. Narendra Bahadur Yadav, Judicial Member, along with Sh. Ananjai Kumar Rai, Technical Member (State), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Agra Bench

1. Sh. Ajeet Singh, Judicial Member, along with Sh. Vivek Kumar, Technical Member (State), shall consider **all the three categories** of the cases of their jurisdiction. (all working days).

Uttarakhand

Dehradun Bench

1. Sh. Naresh Katyal, Vice-President, along with Sh. Amand Shah, Technical Member (Centre), will take up all the cases of **category I** on Monday, Tuesday and Wednesday.

2. Sh. Rajesh Jain, Judicial Member, along with Sh. Amand Shah, Technical Member (Centre), will take up all the cases of **category II** on Thursday and Friday.

West Bengal, Sikkim and Andaman & Nicobar Island

Kolkata

1. Sh. Satya Gopal Chattopadhyay, Vice-President, along with Sh. Bijoy Kumar Kar, Technical Member (Centre), will take up all the cases of **category I** on Monday, Tuesday and Wednesday.
2. Sh. Sunil Kumar Singh, Judicial Member, along with Sh. Bijoy Kumar Kar, Technical Member (Centre), will take up all the cases of **category II** on Thursday and Friday.

In case of Technical Member or Judicial Member have been assigned to form a bench in the neighbouring State or different place of posting then he/she is entitled to travelling expenses and daily expenses as per the Rule equivalent to Level 17 of the Central Government. In such cases, the bench concerned should extend all necessary courtesies for his/her travelling or stay.

The Member who has been assigned work nearby cities has the discretion to hold virtual/hybrid mode hearing or hold Circuit with consultations with the respective Vice-Presidents.

(Dr. Sanjaya Kumar Mishra)
President, GSTAT

Copy to:-

- 1.) The Vice-President, GSTAT, All State Benches
- 2.) The Hon'ble Members, GSTAT, All State Benches
- 3.) The Joint Secretary, GSTAT Cell, Department of Revenue
- 4.) PS to the Additional Secretary., D/o Revenue, M/o Finance.
- 5.) The JR/DR/AR of all State Benches of GSTAT
- 6.) Notice Board
- 7.) Office Order