



**Date: 26.06.2026**

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

**Subject:** Representation seeking an extension of the statutory deadline for filing GSTAT appeals under Section 112 of the CGST Act, 2017 from 30th June 2026 to 31st December 2026 - Reg.

**Respected Madam / Sir,**

The Malad Chamber of Tax Consultants (MCTC), a non-profit professional body established in 1978, represents over 1,398 members comprising Chartered Accountants, Advocates, Company Secretaries, Cost Accountants, and Tax Practitioners. Registered under the Societies Registration Act, 1860, and the Bombay Public Trusts Act, 1950, the Chamber has consistently worked towards disseminating knowledge and creating awareness among professionals, taxpayers, and the public through study circles, seminars, workshops, refresher courses, and public meetings. We also provide practical training to students and make effective representations before government authorities on taxation and allied matters.

## 1. PREAMBLE & OBJECTIVE OF THE REPRESENTATION

The Malad Chamber of Tax Consultants (MCTC), Mumbai, presents this urgent representation on behalf of trade, industry, and tax practitioners across India. We appreciate the Government's massive efforts in establishing the Goods and Services Tax Appellate Tribunal (GSTAT) benches. This fills a critical statutory vacuum that existed for nearly seven years.

At the outset, we place on record our sincere appreciation for the Government's ongoing efforts in operationalizing the Goods and Services Tax Appellate Tribunal (GSTAT). The establishment of these benches represents a monumental step towards resolving long-

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standing tax disputes and restoring the statutory appellate remedy envisaged under the CGST Act.

However, the taxpayer and professional community across India are facing severe and persistent hurdles on the ground. Through this representation, we humbly request an extension of the statutory deadline for filing appeals in backlog matters (where the order was communicated prior to 1st April 2026) from the existing 30th June 2026 to 31st December 2026.

We submit our earnest plea for this extension on the following grounds:

## 1. Discrepancy Between "Scrutiny Relaxation" and "Filing Deadline"

The GSTAT Principal Bench recently extended the relaxed scrutiny guidelines for appeal filings on its e-filing portal from July 2026 to 31st December 2026. This progressive step acknowledges the operational difficulties on the newly launched portal. However, a critical gap remains: while the **scrutiny of documents has been relaxed until 31st December 2026**, the **statutory deadline for filing old appeals remains strictly fixed at 30th June 2026**. Extending the filing deadline to match the scrutiny relief period is essential to prevent the denial of a taxpayer's statutory right to appeal.

**The Paradox:** If GSTAT authorities are granted a relaxed document scrutiny environment until December 2026, but the fundamental right to upload and file those very appeals expire on 30th June 2026 for all viz. taxpayers, Department authorities or any other person. If the filing deadline is not extended to match the scrutiny period, the relaxed guidelines become completely redundant.

## 2. Grassroots Realities of GSTAT Portal Issues

Despite the recent launch, the GSTAT e-filing portal is still undergoing stabilization and is plagued by severe technical infirmities. Simultaneously, severe, persistent, and systemic technical snags on the newly launched GSTAT e-filing portal make compliance impossible. Taxpayers and advocates on a pan-India basis are experiencing significant challenges, including:

- Persistent payment gateway failures and non-updation of court fee payments.

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- Aadhaar authentication and Digital Signature Certificate (DSC) validation errors.
- System restrictions and formatting issues when uploading voluminous records and documents.
- Non-generation of temporary IDs and unresponsive form fields.

Given the sheer volume of over 4.8 lakh pending backlog appeals, the system's inability to handle this load is causing widespread panic among taxpayers desperately trying to meet the 30<sup>th</sup> June deadline.

### 3. Detailed Anatomy Of Technical Snags On The Gstat Portal

The pan-India taxpayer community is encountering severe infrastructure limitations on the GSTAT e-filing portal daily. The prominent glitches include:

#### A. Payment Gateway Failures & Double Ledger Debits

- **Non-Update of Fees:** When taxpayers pay the mandatory pre-deposit (10% or 20% additional) or the court fees, the portal fails to generate an immediate acknowledgment or update the electronic ledger.
- **Trapped Funds:** Multiple instances have occurred where amounts are debited from the taxpayer's bank account, but the portal continues to show "Payment Pending." Taxpayers are forced to make double payments to meet the fast-approaching deadline.

#### B. Digital Signature (DSC) & Aadhaar Authentication Loops

- **Validation Errors:** The portal frequently rejects valid Class-3 Digital Signature Certificates (DSC) with generic "Error 210" or "Signature Not Verified" messages.
- **OTP Delays:** Aadhaar-based OTP authentication for non-corporate entities suffers from severe latency, often timing out before the OTP delivers.

#### C. System Crashing Under Voluminous Document Uploads

- **File Size and Format Restrictions:** GST appeal cases from early years involve extensive data, including multi-page Show Cause Notices, Order-in-Originals, Order-in-Appeals, reconciliations, and physical invoices. The portal's restrictive file size limits and frequent "Server Error 500" crashes during multi-megabyte uploads prevent completion.

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- **No Draft Saving Mechanism:** The portal frequently logs users out automatically during long sessions without saving drafts, forcing professionals to re-input complex appeal grounds repeatedly.

#### **D. Temporary ID and Registration Failures**

**Unregistered Persons/Constituents:** Cancelled registrations, non-resident taxpayers, or entities facing structural changes cannot generate the temporary IDs required to file appeals on the portal.

#### **4. Impending Influx of High Court Writ Petitions**

If the statutory filing deadline is not extended to 31st December 2026, taxpayers will be left with no alternate statutory remedy but to approach the respective High Courts via Writ Petitions. This would lead to a tremendous burden on the judiciary and create a wave of avoidable litigation across the country. It is highly undesirable for both the revenue authorities and the taxpayers to be forced into constitutional courts over procedural and technical bottlenecks that are systemic in nature. Our objective is to safeguard the statutory right of appeal for taxpayers, prevent a deluge of avoidable High Court litigation, and maintain economic stability.

If the CBIC does not extend the deadline past 30th June 2026, it will trigger an unprecedented constitutional crisis:

1. **Denial of Statutory Remedy:** Taxpayers cannot be deprived of their right to a statutory tribunal due to a government portal's technical failure.
2. **Inevitable Writ Filings:** Left with no alternative, tens of thousands of taxpayers across India will be forced to file Writ Petitions before their respective High Courts to protect themselves from aggressive recovery actions.
3. **Judicial Strain:** The Indian judiciary is already burdened with significant backlogs. Forcing constitutional courts to handle routine tax matters due to software glitches is highly undesirable. It disrupts the ease of doing business and delays justice for everyone.

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## 5. Protecting the Interest of Indian Economy Stakeholders

The GST Appellate Tribunal represents the first true opportunity for taxpayers to seek justice for years of accumulated COVID-era and post-COVID disputes. By granting a one-time, holistic extension to 31st December 2026, the Government will facilitate the orderly filing of appeals and mitigate unnecessary litigation. This step will restore absolute trust and confidence among taxpayers, micro, small, and medium enterprises (MSMEs), and other stakeholders in the Indian economy.

### UNIVERSAL HARDSHIP ACROSS ALL SECTORS OF THE INDIAN ECONOMY

This is not an isolated problem for a specific sector. Every single industry in the Indian economy is facing these hardships:

- **MSMEs & Small Traders:** Small businesses lack the sophisticated IT infrastructure or continuous professional assistance needed to spend days navigating a glitching portal. They face immediate recovery proceedings if the June 30 deadline lapses.
- **Manufacturing & Heavy Industry:** These sectors deal with massive, multi-crore Input Tax Credit (ITC) blocks and complex inverted duty structure disputes. The inability to file appeals leaves enormous working capital locked up.

**E-commerce & Logistics Sectors:** These fast-moving service providers handle hundreds of operational assessments and cross-border service classifications. Technical errors on the portal block their routine business legalities.

### Our Prayers:

In the interest of administrative equity, natural justice, and the economic wellbeing of all stakeholders, The Malad Chamber of Tax Consultants humbly prays that:

- **Prayer 1:** The statutory deadline for filing appeals before the GSTAT under Section 112 of the CGST Act, 2017 be extended **from 30th June 2026 to 31st December 2026** across India.
- **Prayer 2:** A formal circular or removal of difficulties order be issued immediately to align the final filing limitation date with the GSTAT's extended scrutiny relaxation timeline.

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- **Prayer 3:** Directives be issued to the GSTN technical team to set up an interim manual filing mechanism or a "ticket-generation protection system" for taxpayers who cannot file digitally due to documented portal errors.

We trust that the Government will consider this representation with pragmatism and empathy, taking swift action to protect the Indian economy from unnecessary litigation.

*We remain available to present oral arguments or additional electronic evidence of these portal glitches if required.*

**Yours Sincerely,**

**For The Malad Chamber of Tax Consultants**

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**To,**

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**To,**

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To,  
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Department of Revenue,  
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To,  
**The Hon'ble Commissioner of State Tax**  
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To,  
**Adv. Ashish Jaiswal**  
Hon'ble Minister of State, Finance  
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To,  
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