
 सत्यमेव जयते	Goods & Services Tax Appellate Tribunal (GSTAT) Department of Revenue, Ministry of Finance 6th Floor, Tower-1, Jeevan Bharti Building Connaught Place, New Delhi-110001	 धर्मो रक्षति रक्षितः
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F. No. GSTAT/Pr. Bench Jurisdiction/2026-27/173

Date: 10-June-2026

### **MINUTES OF THE MEETING**

The 3<sup>rd</sup> & 4<sup>th</sup> meeting of the “Committee for Resolution of Representation received from various Trade / Bar Associations” of Goods and Services Tax Appellate Tribunal (GSTAT) was held in hybrid mode at 03:00 PM on 29<sup>th</sup> May, 2026 and at 03:30 PM on 1<sup>st</sup> June 2026, respectively, under the chairmanship of the Hon’ble (Dr.) Justice Sanjaya Kumar Mishra, President, GSTAT.

2. Hon’ble Members of the committee along with special invitees and Registry who attended the meeting are as below:

- (i) Shri Somnath Ganguly, Vice-President and Judicial Member, Assam – Member of the Committee
- (ii) Shri Atul Madhukar Kurhekar, Judicial Member, Mumbai Bench - Member of the Committee
- (iii) Shri A. P. Ravi, Judicial Member, Hyderabad Bench - Member of the Committee
- (iv) Shri S K Rahman, Technical Member (Centre), Chennai Bench - Member of the Committee
- (v) Shri Rajiv Kapoor, Technical Member (Centre), Delhi Bench - Member of the Committee
- (vi) Shri Vivek Kumar, Technical Member (State), Agra Bench - Member of the Committee
- (vii) Justice Mayank Kr. Jain, Member-Judicial, Principal Bench – Special Invitee to the Committee, (was on leave during the 3<sup>rd</sup> meeting on 29<sup>th</sup> May, 2026 and attended the 4<sup>th</sup> meeting on 1<sup>st</sup> June, 2026)
- (viii) Shri Anil Kumar Gupta, Technical Member (Centre), Principal Bench – Special Invitee to the Committee
- (ix) Shri A. Venu Prasad, Technical member (State), Principal Bench – Special Invitee to the Committee
- (x) Shri Saurav Suman Shardool, Registrar, GSTAT
- (xi) Shri Sumit Aswal, Assistant Registrar, Principal Bench, GSTAT
- (xii) Shri Siddhartha Gupta, Assistant Registrar, Principal Bench, GSTAT - OSD to the Committee.
- (xiii) Shri Manmohan Sharma, PA to President, GSTAT
- (xiv) Shri Vivek Chandel, Sr. Consultant, NIC.

3. At the commencement of the meeting, the Hon’ble Chairman extended a warm welcome to the attendees. Minutes of the previous meeting held on 23-05-2026,

circulated vide letter dated 26-05-2026 were unanimously accepted and approved. Detailed Summary of the points raised along with the resolutions taken by the Committee are as follows:

**Agenda Item No. 2: RULES AMMENDMENT (RA)**

4. Hon'ble Member, Shri S K Rahman, Technical Member (Centre), Chennai Bench apprised the Chair about certain recommendations received from various trade/bar associations and industry stake holders to be incorporated in the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, as amended. These issues were discussed elaborately, in the light of the presentation made by Shri S K Rahman and the following resolutions are taken: -

Rule No.	Existing Provisions as per GSTAT (Procedure) Rules, 2025, as amended.	Discussion and Resolution/Deliberation by the Committee
Rule 2(f)	"certified copy" means the original copy of the order or the documents received by the party, or a copy thereof duly authenticated by the concerned department, or a copy duly authenticated by the 'authorised representative' of the appellant or respondent.	The Committee resolved and recommended that Rule 2(f), be amended as:  2 (f) -certified copy means the original copy of the order or the documents received by the party, or a copy thereof duly authenticated by <b>an officer of</b> the concerned department, or a copy duly authenticated by <b>the appellant or respondent or their 'authorised representative'</b> ;
Rule 15(b)	<b>(Powers and functions of the Registrar.</b> – The Registrar shall have the following powers and functions, namely: - (a) ..... (b) notify the procedure of filing appeal to the Appellate Tribunal	The Committee resolved and recommended that Rule 15(b), be amended as:  15(b) -notify the procedure of filing appeal to the Appellate Tribunal, <b>as directed by the Tribunal;</b>
Rule 21(1)	<b>Documents required to accompany Form of appeal.</b> – (1) Every Form of appeal required to be heard by the Appellate Tribunal shall be accompanied by a certified copy of the order appealed against in the case of an appeal against the original order passed by the adjudicating authority and where such an order has been passed in	The Committee resolved and recommended that Rule 21(1), be amended as:  21(1) -Every Form of appeal required to be heard by the Appellate Tribunal shall be accompanied by a certified copy of the order appealed against <b>and order of original adjudicating authority along</b>

Rule No.	Existing Provisions as per GSTAT (Procedure) Rules, 2025, as amended.	Discussion and Resolution/Deliberation by the Committee
	<p>appeal or revision, there shall be a certified copy of the order passed in appeal or in revision along with the order of the original authority along with all the relevant documents including relied upon documents:</p> <p>Provided that where an application filed under the direction of the Commissioner, the copy of the order appealed against shall be an attested copy instead of a certified copy.</p>	<p><b><u>with all documents including relied upon documents:</u></b></p> <p>PROVIDED that where an application filed under the direction of the Commissioner, the copy of the order appealed against shall be an attested copy instead of a certified copy.</p> <p><b><u>PROVIDED that where order appealed against is uploaded on the common portal, then certified copy of the order appealed against may not to be accompanied.</u></b></p>
Rule 21(2)	<p>(2) A certified copy of the decision or order appealed against along with fees as specified in sub-rule (5) of rule 110 of the Rules shall be submitted online and a final acknowledgement, shall be issued the Rules, by the GSTAT Portal.</p>	<p>The Committee resolved and recommended that Rule 21(2), be amended as:</p> <p>21(2) -A certified copy of the decision or order appealed against along with fees as specified in sub-rule (5) of rule 110 of the Rules shall be submitted online and a final acknowledgement, shall be issued <b><u>under</u></b> the Rules, by the GSTAT Portal.</p>
Rule 21(5)	<p>(5) President may by a general or special order allow attestation of the documents filed along with appeal or application or as a part of relevant documents including relied upon documents or otherwise by a gazetted officer or such other person as may be authorised by the President; to attest or certify such documents or photo copies thereof;</p>	<p>The Committee discussed and resolved that <b>no change is required</b> in Rule 21(5).</p>
Rule 21(6)	<p>(6) All relevant documents including relied upon documents shall be clearly legible, duly paged, indexed and tagged firmly.</p>	<p>The Committee resolved and recommended that Rule 21(6), be amended as:</p> <p>21(6) -All relevant documents including relied upon documents shall be clearly legible, duly paged, indexed and</p>

Rule No.	Existing Provisions as per GSTAT (Procedure) Rules, 2025, as amended.	Discussion and Resolution/Deliberation by the Committee
		<b><u>furnished online duly signed or verified through electronic verification code.</u></b>
Rule 22	<p><b>Endorsement and verification</b> - At the foot of every appeal or pleading along with all the relevant documents including relied upon documents, there shall appear the name and signature of the authorised representative and every appeal or pleadings shall be signed and verified by the party concerned in the manner provided by these rules.</p>	<p>The Committee resolved and recommended that after the Provision, the following <b>'note'</b> be inserted:</p> <p><b>“Note- For the purpose of preferring an appeal / filing an appeal properly, one verification of the appellant containing the statement that “The contents of the statement of facts, grounds of appeal and the annexures filed as documents are true and correct to his best knowledge, belief and information,” with an identification by the advocate, tax professionals in Form APL-05.”</b></p> <p>The aforesaid resolution is adopted with a vote of 5-1; since Hon’ble Member, Chennai Bench dissented.</p>
Rule 23	<p>Translation of documents –</p> <p>(1) A document other than English language intended to be used in any proceeding before the Appellate Tribunal shall be received by the Registry accompanied by a translated copy in English, which is agreed to by both the parties or certified to be a true translated copy by the authorised representative engaged on behalf of parties in the case;</p> <p>(2) Appeal or other proceeding shall not be set down for hearing until and unless all parties confirm that all the documents filed on which they intend to rely are in English or have been translated into English and</p>	<p>The Committee resolved and recommended that after Rule 23 (1), the following Proviso be inserted:</p> <p><b><u>“Provided that the Bench in its own discretion, may relax the aforesaid requirement.”</u></b></p> <p>It is further resolved that, <b><u>“Sub Rule (2) of Rule 23 may be omitted.”</u></b></p>

Rule No.	Existing Provisions as per GSTAT (Procedure) Rules, 2025, as amended.	Discussion and Resolution/Deliberation by the Committee
	required number of copies are filed with the Appellate Tribunal.	
Rule 24	<p><b>Endorsement and scrutiny of petition or appeal or document –</b></p> <p>(1) If, on scrutiny, the appeal, application or any other document is found to be defective, such document shall, after notice to the party, be returned for compliance and if there is a failure to comply within seven working days from the date of return, the same shall be placed before the Registrar who may pass appropriate orders.</p> <p>(2) The Registrar may for sufficient cause return the said documents for rectification or amendment to the party filing the same, and for this purpose may allow to the party concerned such reasonable time as he may consider necessary or extend the time for compliance, in any case not exceeding thirty days from the date of filing of the said documents.</p> <p>(3) Where the party fails to take any step for the removal of the defect within the time fixed for the same, the Registrar may, for reasons to be recorded in writing, decline to register the appeal or pleading or document.</p> <p>(4) Where, after a personal hearing, the Registrar is not satisfied with the steps taken by the party for removal of defects, he shall list the same with defects for hearing before the appropriate bench of the Tribunal and the Bench may, after hearing the party, accept to register the appeal or may, in its discretion, reject the said appeal.</p>	<p>The Committee resolved and recommended that Rule 24, be substituted as:</p> <p><b>24. Endorsement and scrutiny of petition or appeal or document. –</b></p> <p><b>(1) If, on scrutiny of the appeal, application or any other document, it is found to be defective, then the Registrar shall issue a notice to the party, intimating the defects on the GSTAT portal, for removal of defects, compliance or amendments or rectification, within a period of fifteen working days from the date of issuance of such notice.</b></p> <p><b>(2) The Registrar may request the party concerned for rectification or amendment of the document, and for this purpose may offer personal hearings and may allow to the party concerned such reasonable time as he may consider necessary or extend the time for compliance, in any case not exceeding forty-five days from the date of filing of the said documents.</b></p> <p><b>(3) Where the party fails to take any step for the removal of the defect within the time fixed for the same, or the Registrar is not satisfied with the steps taken by the party for removal of defects, the Registrar may, record the observations in writing.</b></p> <p><b>(4) After recording the observations in writing shall list the same with defects for hearing before the appropriate bench of the Tribunal and the Bench may, after hearing the party, accept to</b></p>

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		register the appeal or may, in its discretion, reject the said appeal.
Rule 26	<p><b>Ex-parte amendments</b> - In every appeal or application, arithmetical, grammatical, clerical and such other errors may be rectified on the orders of the Registrar without notice to Parties:</p> <p>Provided that no amendments shall be allowed ex-parte after appearance of the respondents.</p>	<p>The Committee resolved and recommended that in Rule 26, the expression “<b>such other</b>” be omitted. And after the expression “<b>grammatical</b>” and before expression “<b>clerical</b>”, “<b>or</b>” shall be inserted.</p>
Rule 29	<p><b>Interlocutory applications</b>– Every interlocutory application for stay, direction, rectification in order, condonation of delay, early hearing, exemption from production of copy of order appealed against or extension of time prayed for in pending matters shall include all the information as per the prescribed GSTAT FORM-01 and the requirements prescribed in that behalf shall be complied with by the applicant, besides filing an affidavit supporting the application.</p>	<p>The Committee resolved and recommended that Rule 29, be substituted with the following provision and Proviso be added, such as:</p> <p>“<b>29. Interlocutory applications.– An interlocutory application can be filed only for stay, direction, rectification in order, condonation of delay, early hearing, exemption from production of copy of order appealed against or extension of time prayed for in pending matters, restoration or other interim prayers and shall include all the information as per the prescribed GSTAT FORM-01 and the requirements prescribed in that behalf shall be complied with by the applicant, besides filing an affidavit supporting the application.</b></p> <p><b>Provided for adjournment of hearing date of appeals or applications listed, the filing of Interlocutory application is not mandatory.”</b></p>
Rule 35	<p><b>Filing of Form of cross-objections, applications or replies to appeals or applications.</b></p>	<p>The Committee resolved and recommended that the head note of Rule 35, be substituted as:</p>

Rule No.	Existing Provisions as per GSTAT (Procedure) Rules, 2025, as amended.	Discussion and Resolution/Deliberation by the Committee
		<p><b>“35. Filing of Form of cross-objections to Appeals or applications or replies to applications.”</b></p>
<p><b>Rule 36</b></p>	<p><b>Filing of reply and other documents by the respondents.</b>                      – (1) Each respondent may file his reply to the petition or the application and copies of the documents, either in person or through an authorised representative, with the registrar as specified by the Appellate Tribunal within one month of the receipt thereof. A copy of such reply and the copies of other documents shall be forthwith served on the applicant by the respondent.</p>	<p>The Committee resolved and recommended that Rule 36, be amended as:                      36. Filing of reply and other documents by the respondents. – (1) Each respondent may file his reply to the petition or the application and copies of the documents, either in person or through an authorised representative, with the registrar as specified by the Appellate Tribunal within one month of the receipt thereof <b>or within such time as may be specified or extended by the Bench.</b> A copy of such reply and the copies of other documents shall be forthwith served on the applicant by the respondent.</p>
<p><b>Rule 37</b></p>	<p><b>Filing of rejoinder</b> – Where the respondent states such additional facts as may be necessary for the just decision of the case, the Bench may allow the petitioner to file a rejoinder to the reply filed by the respondent on GSTAT portal, with an advance copy to be served upon the respondent within one month or within such time as may be specified or extended by Bench.</p>	<p>The Committee resolved and recommended that in Rule 37, the following modifications be inserted:                      “after the expression <b>“a rejoinder to the”</b> and before <b>“filed by the respondent”</b> the word <b>“reply”</b> shall be omitted and the word <b>“cross objections”</b> be inserted.”</p>
<p><b>Rule 38</b></p>	<p><b>Preparation and publication of daily cause list.</b> - (1) The Registrar shall prepare and publish the cause list for the next working day, which shall include all the information as specified in GSTAT CDR-01, on the notice board of the Appellate Tribunal and GSTAT</p>	<p>The Committee resolved and recommended that Rule 38, be amended and a Proviso be inserted as proposed:                      “38. Preparation and publication of <b>weekly</b> cause list. - (1) The Registrar shall prepare and publish the cause list for the next <b>week</b>, which shall include all the</p>

Rule No.	Existing Provisions as per GSTAT (Procedure) Rules, 2025, as amended.	Discussion and Resolution/Deliberation by the Committee
	<p>Portal before the closing of working hours on each working day.</p> <p>(2) Subject to the directions of the President, listing of cases in the daily cause list shall be in the following order of priority, unless otherwise ordered by the concerned Bench, namely: - .....</p> <p>(3) .....</p> <p>(4) The title of the daily cause list shall consist of the number of the appeal, the day, date and time of the sitting Bench Hall number and the coram indicating the names of the Judicial members and Technical Members constituting the Bench.</p> <p>(5) Against the number of each case listed in the daily cause list, the following shall be shown, namely:-.....</p>	<p>information as specified in GSTAT CDR-01, on the notice board of the Appellate Tribunal and GSTAT Portal before the closing of working hours on <b><u>the last working day of the previous week.</u></b></p> <p>(2) Subject to the directions of the President, listing of cases in the weekly cause list shall be in the following order of priority, <b><u>for each working day of the week for the Bench,</u></b> unless otherwise ordered by the concerned Bench, namely: - .....</p> <p>(3) .....</p> <p>(4) The title of the <b><u>weekly</u></b> cause list shall consist of the number of the appeal, the day, date and time of the sitting Bench Hall number and the coram indicating the names of the Judicial members and Technical Members constituting the Bench.</p> <p>(5) Against the number of each case listed in the <b><u>weekly</u></b> cause list, the following shall be shown, namely: -.....</p> <p><b><u>Provided that on the discretion of President, Vice-President or member presiding of the Bench, supplementary list may be published.”</u></b></p>
Rule 39	<p><b>New cause list and adjournment of cases on account of non-sitting of an Appellate Tribunal</b> -</p> <p>(1) If by reason of declaration of holiday or for any other unforeseen reason, the Appellate Tribunal does not function for the day, the new daily cause list shall</p>	<p>The Committee resolved and recommended that Rule 39, be amended as:</p> <p>39. New cause list and adjournment of cases on account of non-sitting of an Appellate Tribunal - (1) If by reason of declaration of holiday or for any other unforeseen reason, the Appellate Tribunal does not function for the day,</p>

Rule No.	Existing Provisions as per GSTAT (Procedure) Rules, 2025, as amended.	Discussion and Resolution/Deliberation by the Committee
	be prepared for the cases listed for the day.	<b><u>the new cause list shall be prepared for the cases listed for the day, by suitably incorporating the listed cases for a subsequent day or days as directed by the Bench.</u></b>
Rule 108	<p><b>Rectification of Order</b> -..... (2) An application under sub-rule (1) 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.</p>	<p>The Committee unanimously resolved that there is no need to amend 108(2) as the said rule provides the limitation for filing an application by party for amendment, whereas, Section 113(3) of the CGST Act provides the limitation to the GSTAT to amend its order. It was also brought to the notice of the committee that if both limitations for filing an application for correction and for passing of order are amended, then it may cause problem or litigation, as Tribunal may not have jurisdiction after 3 months of the passing of the order to amend it. Hence, no changes required.</p>
Rule 119	(As per GSTAT (Procedure) Rules, 2025 – Fee related provisions linked to Rule 110 of CGST Rules, 2017)	<p>The Committee unanimously resolved that the fee is prescribed in <b>Rule 110 (5) of CGST Rules, 2017</b>, this committee therefore does not have any jurisdiction to make / suggest any corrections in the CGST Rules, 2017. However, a relatively low fee schedule prescribed by the ITAT and CESTAT was brought to the notice of the committee This matter may be considered by the Ministry of Finance, Government of India.</p> <p>Further, the Committee resolved and recommended that the following Proviso be inserted with the Rule 119, which reads thus:</p> <p><b><u>Provided further that there shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112 of the CGST Act.</u></b></p>

5. The Chair concluded the meeting with a vote of thanks by the Registrar, GSTAT. These minutes are issued with the approval of the President, GSTAT.

(Siddhartha Gupta)  
Assistant Registrar,  
Pr. Bench, GSTAT, &  
OSD to the Committee

To,

- 1) All Members of the Committee and attendees.
- 2) Sr. PS / PS to Additional Secretary, DoR.
- 3) Sr. PS / PS to the JS, DoR.
- 4) Guard File