

# MARWAR GST APPELLATE TRIBUNAL BAR ASSOCIATION

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Dated : 02.06.2026

Before the Hon'ble President,  
GSTAT Appellate Tribunal,  
New Delhi.

### **Subject: Representation regarding filing issues**

Respected Sir,

At the outset, we respectfully acknowledge and appreciate that certain issues highlighted in our earlier representations have since been addressed and resolved by the Hon'ble Tribunal/Registry. We place on record our sincere gratitude for the same.

It is respectfully submitted that the Goods and Services Tax Appellate Tribunal now stands as a vital institution in ensuring fairness, consistency, and uniformity in the implementation of GST laws. The Tribunal is expected to provide taxpayers with a reliable and effective forum for dispute resolution and thereby strengthen confidence in the GST framework. In this backdrop, the present representation seeks to highlight certain practical and procedural issues, the resolution of which would significantly contribute towards the efficient functioning of the Tribunal.

In continuation of our earlier representations dated 29.01.2026 and 04.03.2026, we respectfully submit before your goodself the following issues which, in our considered view, continue to require attention from the perspective of taxpayers, practitioners, and the authorities alike.

## **1. Issues relating to Filing and Procedural Uniformity and request to release FAQ for filling up the required information to ensure consistency**

1.1. It is respectfully submitted that certain difficulties are being faced by stakeholders in relation to filing of appeals and prescribed forms, leading to lack of uniformity and clarity in procedural compliance.

Based on discussions among members of the Bar and extensive deliberations within the Association, it has come to our notice that multiple interpretations and practices are being followed in relation to various fields in the filing forms.

It is further respectfully submitted that, in the absence of official guidance, it is reasonably apprehended that similar divergent practices may be prevailing across different jurisdictions, thereby affecting consistency at a broader, pan-India level.

### **1.2. Illustrative Issue: “Case Summary” tab and divergent practices**

At the outset, it is clarified that the issues highlighted herein (including the illustration relating to the “Case Summary” tab) are only indicative in nature. Similar ambiguities exist in relation to other aspects of the filing process as well.

By way of illustration, the “Case Summary” tab presently contains the following four fields:

- a) *As per order of adjudicating authority*
- b) *As determined by Appellate/Revisional authority*
- c) *As per stand of appellant before Tribunal*
- d) *As declared/claimed by present Appellant*

It is respectfully submitted that, in the absence of any prescribed guidance, diverse practices have emerged amongst practitioners in completing the said tab. This divergence becomes more pronounced in cases where the impugned order deals with multiple issues, while the appeal sets out numerous grounds covering those issues in detail.

**For instance, in a typical matter, the adjudication order may deal with multiple distinct issues (for illustration, 10 issues), whereas the appeal before the Hon'ble Tribunal may contain a substantially larger number of grounds (for illustration, 35 or more grounds) addressing various legal and factual aspects of those issues.**

In such situations, the following broad practices are presently being followed by different practitioners:

- a) Preparing a single consolidated summary of the entire order across all four fields;
- b) Providing an issue-wise summary, mapping the contents broadly with the issues decided in the order;
- c) Structuring the entries in line with the grounds of appeal, resulting in multiple concise references within the summary;
- d) Reproducing brief extracts or opening lines of the grounds of appeal in the respective fields;
- e) Adopting a general reference approach, by indicating that the contents are as per the appeal memorandum filed;
- f) Filling the four fields independently based on individual interpretation, without a uniform standard as to the level of detail or distinction to be maintained.

1.3. Similarly, there is also lack of clarity in practice as to the differentiation, if any, between the fields **“As per stand of appellant before Tribunal”** and **“As declared/claimed by present Appellant”**, which has led to filings where either identical entries are made in both fields or differing approaches are adopted based on individual understanding.

1.4. The above position illustrates that, in the absence of standardised guidance, multiple practices are evolving organically, which may not necessarily align with the expectations of the Registry or the Hon'ble Bench and may lead to inconsistency in filings.

1.5. It is humbly submitted that, in the absence of standardised guidance, divergence in practices may inadvertently lead to:

- issuance of defect notices;
- re-filing and rectification processes;

- avoidable procedural hearings; and
- consequent delay in disposal of appeals.

Such outcomes may cause inconvenience to litigants and practitioners and also result in additional administrative burden on the Registry and the Hon'ble Tribunal.

1.6. It is respectfully submitted that the present filing form appears to be relatively detailed and complex when compared with the format presently followed at the level of the Commissioner (Appeals). In view of the expanded structure and additional fields, it is humbly suggested that structured and comprehensive guidelines may kindly be issued, so as to provide clarity to litigants and practitioners regarding the manner in which the form is to be completed. Such guidance would also assist the Registry and the Hon'ble Bench in ensuring consistency in filings. It is submitted that with clear procedural guidance, the focus may remain on effective adjudication and delivery of justice, rather than stakeholders being required to navigate avoidable procedural uncertainties.

## **2. Request**

2.1. In view of the above, it is most respectfully prayed that it may kindly be considered to:

- a) Issue of a comprehensive FAQ, guidance note, or Standard Operating Procedure (SOP) covering the entire filing process;
- b) Provide clarification on the scope, intent, and manner of filling each field in the prescribed forms, including the "Case Summary" tab;
- c) Prescribe a uniform approach to be followed by stakeholders; and
- d) Providing illustrative examples, wherever deemed appropriate, for guidance and uniformity.

**2.2. Request to consider the issues raised by us earlier and are pending consideration-** It is respectfully submitted that certain issues raised in our earlier representations dated 29.01.2026 and 04.03.2026 continue to remain pending consideration. In view of the importance of these issues for the effective functioning of the Tribunal and for ensuring ease of access to justice for taxpayers and practitioners, it is humbly requested that the said issues may kindly be taken up for consideration and appropriate directions may be issued

at the earliest. Timely resolution of these concerns would significantly contribute towards streamlining procedures and enhancing the efficiency of the appellate mechanism.

2.3.It is respectfully submitted that such clarification would ensure uniformity in practice, reduce procedural ambiguities, and facilitate smooth and efficient functioning of the Hon'ble Tribunal across jurisdictions.

The Association assures its full cooperation in ensuring efficient functioning of the Tribunal and respectfully submits that the above concerns are placed with a view to assist in the effective implementation of the appellate framework.

Respectfully submitted,

For Marwar GST Appellate Tribunal Bar Association

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