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9845938268

Ref. No. ATBA/2026/19

Date: 23.06.2026

To,

Hon'ble Smt. Nirmala Sitharaman

Union Finance Minister
Government of India
North Block
New Delhi – 110001

Subject: Representation seeking extension of the last date for filing appeals before the Goods and Services Tax Appellate Tribunal (GSTAT) up to 31.12.2026 in the interest of justice and protection of the statutory right of appeal.

Hon'ble Madam,

I have the honour to submit this representation on behalf of the **Advocates Tax Bar Association, New Delhi**, a national association of Advocates engaged in the practice of Direct and Indirect Taxation Laws before the Hon'ble Supreme Court of India, various High Courts, Appellate Tribunals and tax adjudicatory forums throughout the country.

The Association represents the collective concerns of tax practitioners and, through them, lakhs of taxpayers who depend upon the fair and efficient functioning of the tax administration and appellate system established under the Goods and Services Tax laws.

At the outset, we place on record our sincere appreciation for the Government's efforts in operationalising the Goods and Services Tax Appellate Tribunal, thereby restoring the long-awaited statutory appellate remedy envisaged under Section 112 of the Central Goods and Services Tax Act, 2017.

However, despite the commencement of the Tribunal and the launch of the electronic filing platform, significant practical and technical difficulties continue to impede the effective filing of appeals before GSTAT, resulting in serious hardship to taxpayers across the country.

GSTAT: A Long Awaited Forum for Justice

The GST Appellate Tribunal occupies a central position in the architecture of GST dispute resolution. Since the introduction of GST in July 2017, taxpayers have waited nearly nine years for the availability of an effective second appellate forum.

During this prolonged period, disputes involving substantial revenue and significant legal issues remained pending without access to the statutory remedy specifically contemplated by Parliament.

Consequently, an enormous backlog of matters has accumulated across the country. The opening of the Tribunal therefore marks not merely the commencement of another forum

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but the revival of an important statutory safeguard intended to ensure fairness and uniformity in GST administration.

Continuing Technical Difficulties on the GSTAT Portal

While the launch of the GSTAT portal is a welcome development, the practical experience of taxpayers and Advocates indicates that the system is still undergoing stabilisation.

Members of our Association from various States have reported recurring issues including:

- Repeated failures in Aadhaar authentication and registration processes;
- Difficulties in payment of court fees and mandatory pre-deposits;
- Delays in payment confirmation despite successful bank debits;
- Errors relating to Digital Signature Certificates;
- Restrictions in uploading voluminous records and paper books;
- Validation failures and system-generated errors;
- Non-synchronisation of GSTN data with GSTAT records;
- Difficulties in registration and authorisation of representatives;
- Delayed resolution of grievances raised through the portal support mechanism.

These difficulties are not attributable to taxpayers or their legal representatives. They arise from the technological infrastructure supporting the filing process and are therefore beyond the control of litigants seeking to avail their statutory remedy.

Statutory Right of Appeal Cannot Be Lost Due to Technological Limitations

The right of appeal conferred under Section 112 of the CGST Act constitutes an essential component of the GST dispute resolution framework.

A taxpayer willing to comply with statutory requirements, deposit the prescribed amounts and pursue the remedy provided by law should not be deprived of that right because of technical impediments in the filing mechanism.

The constitutional principles of fairness, reasonableness and access to justice require that procedural systems facilitate adjudication on merits rather than create obstacles that prevent litigants from entering the appellate forum itself.

Where technological shortcomings impede access to justice, corrective administrative intervention becomes necessary to preserve confidence in the legal system.

Limited Operational Window and Large Volume of Appeals

The practical filing ecosystem became available only recently, leaving taxpayers and professionals with a highly restricted period to understand and comply with the new procedures.

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This limited window assumes greater significance when viewed against the backdrop of several years of accumulated disputes awaiting adjudication before GSTAT.

A substantial number of taxpayers are presently engaged in arranging documents, reconciling records, making mandatory pre-deposits and completing procedural formalities. Technical interruptions during this critical period have further reduced the effective time available for filing.

In these circumstances, strict adherence to the present cut-off date is likely to result in avoidable hardship and a large volume of litigation concerning limitation issues.

Extension Would Advance the Cause of Justice

The relief sought by this Association would not adversely affect the interests of Revenue.

On the contrary, extending the filing period would:

1. Enable taxpayers to avail the remedy intended by Parliament;
2. Reduce unnecessary litigation before constitutional courts;
3. Promote adjudication of disputes on merits;
4. Facilitate smooth transition to the GSTAT regime;
5. Strengthen confidence in the GST dispute resolution framework; and
6. Ensure uniform access to justice for taxpayers across the country.

The requested extension is therefore not merely a matter of procedural convenience but a measure necessary to secure substantive justice.

Prayer

In view of the above facts and circumstances, the Advocates Tax Bar Association, New Delhi, most respectfully requests Your Goodself to kindly consider:

(i) Extending the last date for filing appeals before GSTAT from **30.06.2026 to 31.12.2026**;

(ii) Granting appropriate protection to taxpayers who have encountered technical difficulties while attempting to file appeals;

(iii) Directing the concerned authorities to ensure expeditious resolution of portal-related grievances;

(iv) Providing suitable transitional relaxations until the GSTAT portal becomes fully stable and seamless in operation; and

(v) Passing such further orders as may be necessary to safeguard the statutory right of appeal of taxpayers throughout the country.

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The Association firmly believes that such intervention at this stage will strengthen the GST dispute resolution mechanism and reaffirm the Government's commitment to fairness, transparency and taxpayer confidence.

We shall remain grateful for your kind consideration of this representation.

With highest regards,

Yours faithfully,

(Om Kumar, Advocate)
National General Secretary
Advocates Tax Bar Association, New Delhi

Copy for kind consideration:

1. Hon'ble Minister of State for Finance, Government of India.
2. Revenue Secretary, Ministry of Finance.
3. Chairman, Central Board of Indirect Taxes and Customs.
4. President, Goods and Services Tax Appellate Tribunal.
5. Chairperson, GST Council.