

RAJASTHAN GST APPELLATE TRIBUNAL BAR

under the aegis of GST Appellate Practitioners Association

Reg. No.: COOP/2026/JAIPUR/502575

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Dated: 8th, June 2026

To,
The Hon'ble President,
Goods and Services Tax Appellate Tribunal,
New Delhi.

Subject: Representation regarding procedural issues in filing of appeals before the GST Appellate Tribunal

Respected Sir,

At the outset, the Rajasthan GST Appellate Tribunal BAR, functioning under the aegis of GST Appellate Practitioners Association, a duly registered association of advocates and chartered accountants practising before the appellate forums under the GST laws, places on record its sincere appreciation for the constitution of the Goods and Services Tax Appellate Tribunal, which 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. We respectfully submit before your goodself the following issues which, in our considered view, require attention from the perspective of taxpayers, practitioners, and the authorities alike.

1. Request for extension of the last date for filing of appeals in view of the delayed operationalization of the GSTAT e-filing portal, procedural complexity, and inadequate awareness amongst stakeholders

1.1. It is respectfully submitted that the GSTAT e-filing portal, through which appeals are mandatorily required to be filed before the Tribunal, became operational with significant delay. The portal was expected to be functional well in advance of the opening of the State Benches and the commencement of the period of limitation, so as to afford appellants sufficient time to familiarise themselves with the filing mechanism and to

complete all procedural requirements in an orderly manner. The delayed launch of the portal has materially curtailed the effective time available to potential appellants.

- 1.2. It is further submitted that the process of filing an appeal on the GSTAT portal is complex and multi-layered, requiring compliance with several technical steps including creation of user accounts, uploading of documents in specified formats, payment of the mandatory pre-deposit, and navigation of a system that is yet to be fully streamlined. This complexity poses significant practical difficulties, particularly for taxpayers and practitioners who are engaging with the portal for the first time.
- 1.3. Despite the constitution of the Tribunal and the operationalization of its portal, awareness within the taxpaying community and the legal and accounting fraternity across the State of Rajasthan regarding the applicable last date for filing of appeals remains critically inadequate. A significant proportion of potential appellants remain either unaware of the applicable period of limitation or unaware that the Tribunal now constitutes the mandatory and exclusive appellate forum for challenging orders of the first appellate authority under the GST laws.
- 1.4. The data pertaining to the total number of appeals filed before the Tribunal till date reflects the ground reality in the starkest terms. The volume of appeals received is far below any reasonable estimation of matters that ought to have generated second-tier appeals, indicating that a large number of eligible appellants have yet to avail of the appellate remedy to which they are entitled.
- 1.5. In the aforesaid circumstances, it would be practically impossible for a significant number of eligible appellants to file their appeals within the currently prescribed timeline. Compelling them to do so would inevitably result in a massive volume of applications for condonation of delay being presented before the Tribunal, thereby creating an enormous and avoidable administrative burden upon the Registry and the Benches, and defeating the purpose of having a structured and accessible appellate mechanism.
- 1.6. It is humbly submitted that the grant of an extension of the last date for filing of appeals is an equitable and practical measure that would enable genuine appellants to avail of the appellate remedy without the burden of condonation proceedings. Such an extension would also contribute significantly to the development of a robust and meaningful docket for the Tribunal and would reflect the Tribunal's commitment to ensuring substantive access to justice.
- 1.7. In view of the above, it is most humbly prayed that the last date for filing of appeals before the Goods and Services Tax Appellate Tribunal may kindly be extended by a period of six months from the currently applicable deadline, so as to afford adequate opportunity to all eligible appellants to file their appeals in a timely and orderly manner. For this we understand that a suitable notification has to be issued by the Government on recommendations of the GST Counsel. Through this representation being submitted with your good-office we understand that the appropriate office of the Government will be informed about our request.



2. Defects raised in appeals solely on the ground that the mandatory pre-deposit has been discharged through the Electronic Credit Ledger instead of the Electronic Cash Ledger

- 2.1. Based upon information received from various members of the Association across the State, it has been consistently observed that defects are being raised in appeals exclusively on the ground that the mandatory pre-deposit has been discharged through the Electronic Credit Ledger instead of the Electronic Cash Ledger. It is graciously submitted that the raising of such defects is wholly misconceived, unsupported by the statutory framework, and contrary to the settled principles governing appellate remedies under the GST laws.
- 2.2. In this regard, it is to put into your humble notice that Section 112 of the C/SGST Act, 2017 merely directs the quantum of pre-deposit required for filing an appeal and does not stipulate, either expressly or by necessary implication, that such pre-deposit must necessarily be made through the Electronic Cash Ledger. In the absence of any statutory embargo or restriction contained in the Act, the Rules framed thereunder, the insistence upon payment exclusively through the Electronic Cash Ledger amounts to importing conditions into the statute which the legislature itself has consciously not provided.
- 2.3. It is further submitted that the raising of such defects defeats the very spirit and object of the appellate mechanism envisaged under the GST regime. The right of appeal, though statutory in nature, is a valuable right conferred upon taxpayers to seek redressal against the aggrieved orders. Any procedural interpretation that unnecessarily obstructs or restricts the exercise of such right is liable to be discouraged, particularly when the substantive requirement of making the prescribed pre-deposit stands duly complied with.
- 2.4. Moreover, compelling appellants to discharge the pre-deposit exclusively through the Electronic Cash Ledger, despite the availability of sufficient balance in their Electronic Credit Ledger, imposes an unwarranted and avoidable financial burden upon them. Such an interpretation would result in undue hardship, blockage of working capital, and unnecessary cash outflow, thereby rendering the appellate remedy onerous and inaccessible for a large section of taxpayers. Consequently, the insistence on cash payment not only lacks statutory sanction but also runs contrary to the constitutional principles of fairness, reasonableness, and effective access to legal remedies.
- 2.5. This view is affirmed by the Hon'ble Supreme Court in the case of *Union of India & Anr. v. M/s Yasho Industries Ltd.* — 2025 (5) TMI 1614 - SC, wherein it was observed that the Electronic Credit Ledger can also be utilized to deposit pre-deposit for appeal.
- 2.6. In view of the above, it is humbly requested that defects raised solely on account of utilization of the Electronic Credit Ledger for payment of the mandatory pre-deposit deserve to be withdrawn forthwith, and appeals satisfying the substantive requirements of Section 112 ought to be processed and entertained without insisting upon payment through the Electronic Cash Ledger.

3. Defects ought not to be raised where appeals are accompanied by orders and notices in Hindi, being the official language of the State of Rajasthan; and request for constitution of a translation cell by the Registry



- 3.1. It is respectfully submitted that in the State of Rajasthan, the official language of administration is Hindi, and the State Goods and Services Tax authorities accordingly issue show cause notices, adjudication orders, appellate orders, and allied communications predominantly in the Hindi language. Consequently, the records forming the very foundation of an appeal before this Hon'ble Tribunal — including the impugned order and the relied-upon documents — are, in the ordinary course, in Hindi.
- 3.2. Attention is respectfully invited to Rule 23 of the GST Appellate Tribunal (Procedure) Rules, which requires that a document in a language other than English, intended to be used in any proceeding before the Tribunal, be accompanied by a translated copy in English, and further provides that an appeal shall not be set down for hearing unless all documents relied upon are in English or have been translated into English.
- 3.3. While the object underlying the said Rule — namely, ensuring uniformity and ease of adjudication — is well appreciated, its practical consequence in the State of Rajasthan is that every appellant is constrained to procure certified English translations of voluminous Hindi records before filing. This casts a heavy and recurring burden upon taxpayers and practitioners in terms of cost, time, and effort, rendered all the more onerous by the limited period of limitation prescribed for the filing of appeals.
- 3.4. It is further submitted that compelling party-procured translations at the threshold gives rise to avoidable difficulties: such translations are liable to inadvertent error, or to disputes between the parties as to their accuracy, which may themselves become the subject matter of defect notices and protracted procedural wrangling, wholly unconnected with the merits of the appeal.
- 3.5. In these circumstances, it is most humbly submitted that no defect ought to be raised by the Registry merely on the ground that an appeal is accompanied by the show cause notice, order, or other documents in their original Hindi version, where such documents have emanated in Hindi from the State authorities themselves. The valuable and substantive right of appeal ought not to be defeated, obstructed, or delayed on account of the language in which the State has chosen to communicate with the taxpayer.
- 3.6. It is further submitted that, where the Hon'ble Bench considers an English translation necessary for the proper disposal of a particular matter, the appropriate and equitable course would be for the Registry itself to establish a dedicated translation cell or department to undertake such translation. Such an arrangement would ensure accuracy, uniformity, and neutrality of translation, would relieve appellants of a disproportionate and avoidable burden, and would be wholly consistent with the Tribunal's role as an accessible and taxpayer-friendly forum.
- 3.7. In view of the above, it is humbly prayed that (a) appeals arising from the State of Rajasthan may be entertained without insistence upon English translations at the time of filing, and no defect be raised solely on that ground; and (b) a dedicated translation cell may be constituted by the Registry to carry out translations as and when required by the Hon'ble Bench.



4. Ambiguity in identifying the State Bench competent to hear an appeal, and request for clarification of the connecting factor for determining bench jurisdiction

- 4.1. It is respectfully submitted that every person registered under the GST law holds a State-specific registration (GSTIN), which is in turn mapped to the jurisdictional GST office of his locality. While, in the ordinary course, the State Bench competent to hear an appeal would be readily identifiable by reference to such registration, several situations arise in practice where the competent bench is not free from doubt. The bench-constituting notification (S.O. 3048(E) dated 31 July 2024, as amended by S.O. 5063(E) dated 26 November 2024) allocates jurisdiction district-wise, but does not specify the connecting factor — that is, whether the competent State Bench is to be determined by reference to (a) the district in which the appellant is registered; (b) the location of the adjudicating authority that passed the order-in-original; or (c) the location of the appellate authority that passed the order-in-appeal now sought to be challenged.
- 4.2. This ambiguity is compounded by the statutory scheme itself. Section 109(5) of the C/SGST Act, 2017 provides that the Principal Bench and the State Bench shall hear appeals against the orders passed by the Appellate Authority or the Revisional Authority, while Section 112 confers the right of appeal against such orders — yet neither provision, nor the said notification, expressly identifies which of the aforesaid connecting factors shall govern the allocation of a matter amongst the State Benches.
- 4.3. *Illustration (Situation One — inter-State / centralised adjudication):*
- (a) An assessee holds two separate registrations, one in the State of Rajasthan and another in the State of Madhya Pradesh.
 - (b) The Directorate General of GST Intelligence (DGGI), Jaipur, carried out an investigation and issued a single show cause notice covering both the Rajasthan and the Madhya Pradesh registrations.
 - (c) By virtue of the applicable circular, the adjudicating authority in respect of show cause notices issued by the DGGI, Jaipur was located at Delhi, and accordingly the said show cause notice came to be adjudicated at Delhi in respect of both the GSTINs.
 - (d) The first appeal under Section 107, filed manually, was likewise heard and decided by the appellate authority at Delhi.
 - (e) The assessee now proposes to file an appeal under Section 112 challenging the said order of the first appellate authority.
- 4.4. In the above situation, a genuine question arises as to which State Bench is competent to entertain the appeal — namely, (i) the Rajasthan Bench (Jaipur/Jodhpur) and/or the Madhya Pradesh Bench, being the States in which the appellant is registered; or (ii) the bench having jurisdiction over Delhi, being the location of both the adjudicating authority and the first appellate authority that passed the orders in question. The difficulty is further aggravated by the fact that the impugned order traverses two registrations situated in two different States, giving rise to the additional question of whether the assessee is required



to institute separate appeals before two different State Benches, or whether a single consolidated appeal may be filed, and if so, before which bench.

4.5. *Illustration (Situation Two — intra-State, single State with two benches):*

- (a) The Enforcement Wing of the State Goods and Services Tax Department at Jaipur passed an order against a dealer registered at Pali, a district falling within the territorial jurisdiction of the Jodhpur Bench.
 - (b) The said order was challenged in first appeal, filed online, and the appeal came to be automatically assigned through the common portal to the appellate authority at Jodhpur, having regard to the place of registration of the taxpayer.
 - (c) The first appellate authority at Jodhpur heard and decided the appeal, and the dealer now proposes to file an appeal under Section 112 against the said order.
- 4.6. In this situation too, a question arises as to the competent State Bench — namely, whether the appeal lies before the Jodhpur Bench, being the bench within whose territorial jurisdiction the dealer is registered and before whose corresponding appellate authority the first appeal was decided; or before the Jaipur Bench, being the location of the State Goods and Services Tax Enforcement Wing that passed the order-in-original. This illustration demonstrates that the ambiguity persists even in a purely intra-State context involving the State's own enforcement machinery, where the authority that passed the order-in-original and the place of the assessee's registration fall within the territorial jurisdiction of two different State Benches.
- 4.7. It is respectfully submitted that, in the absence of clarity on the connecting factor, such situations are liable to result in appeals being filed before the wrong bench, consequent defect notices and rejections, multiplicity of proceedings, the risk of conflicting decisions by different benches upon the same order, and avoidable complications of limitation — thereby defeating the very object of an efficient and accessible appellate mechanism.
- 4.8. In view of the above, it is most humbly prayed that suitable clarification or guidelines may kindly be issued specifying the basis on which the competent State Bench is to be determined, particularly in respect of — (a) orders emanating from a centralised adjudicating or appellate authority, such as in matters investigated and adjudicated by the Directorate General of GST Intelligence; (b) composite orders covering multiple registrations situated across different States; and (c) cases where the authority that passed the order-in-original and the place of registration of the assessee fall within the territorial jurisdiction of two different State Benches within the State — and that an appropriate mechanism, including the filing of a single consolidated appeal or transfer of cases under Section 109(6) of the C/SGST Act, 2017, be provided to ensure certainty and avoid multiplicity of proceedings.

REQUEST

In view of the foregoing submissions, the Association most respectfully prays that this Hon'ble Tribunal may be graciously pleased to:



- (a) extend the last date for filing of appeals before the Goods and Services Tax Appellate Tribunal by a period of six months from the currently applicable deadline, so as to afford adequate opportunity to all eligible appellants across the State and the country to file their appeals without the burden of condonation proceedings;
- (b) direct that defects raised solely on account of the mandatory pre-deposit having been discharged through the Electronic Credit Ledger shall be withdrawn forthwith, and that appeals satisfying the substantive requirements of Section 112 of the C/SGST Act, 2017 shall be processed and entertained without insisting upon payment through the Electronic Cash Ledger;
- (c) direct that no defect be raised by the Registry merely on the ground that an appeal filed on behalf of taxpayers in the State of Rajasthan is accompanied by show cause notices, adjudication orders, appellate orders, or other documents in their original Hindi version; and that a dedicated translation cell be constituted by the Registry to carry out translations as and when required by the Hon'ble Bench;
- (d) issue appropriate clarification or guidelines specifying the basis on which the competent State Bench is to be determined, particularly in respect of — (i) orders emanating from a centralised adjudicating or appellate authority, such as in matters investigated and adjudicated by the Directorate General of GST Intelligence; (ii) composite orders covering multiple registrations situated across different States; and (iii) cases where the authority that passed the order-in-original and the place of the assessee's registration fall within the territorial jurisdiction of two different State Benches within a State — and that an appropriate mechanism, including the filing of a single consolidated appeal or transfer of cases under Section 109(6) of the C/SGST Act, 2017, be provided to ensure certainty and avoid multiplicity of proceedings;

and pass such other and further orders as this Hon'ble Tribunal may deem fit and proper in the interest of justice.

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 **Rajasthan GST Appellate Tribunal BAR**
under the aegis of GST Appellate Practitioners Association

Adv. Yashasvi Sharma
(Vice President)

Adv. Rahul Lakhwani
(General Secretary)

CC

The Hon'ble Vice President, Goods and Service Tax Appellate Tribunal, Rajasthan.