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To,
Smt. Nirmala Sitharaman,
Hon. Union Minister of Finance and Chairperson of GST Council,
Government of India

Date: 23 June 2026

Ref No: 014/2025-26

SUBJECT: REPRESENTATION SEEKING CLARIFICATIONS ON GSTAT PORTAL APPEAL FILING PROCEDURES AND SEEKING EXTENSION OF TIME LIMIT TO FILE APPEALS

The Karnataka State Chartered Accountants Association (KSCAA), a premier representative body of Chartered Accountants in Karnataka, submits this representation to address critical concerns regarding the appeal filing procedures on the GST Appellate Tribunal (GSTAT) portal. This representation is being made in the larger interest of justice to thousands of taxpayers and litigants across India, and arises from a confluence of systemic, procedural, technical, and regulatory infirmities that has impaired the appeal filing process on the GSTAT portal.

The filing of appeals before the GST Appellate Tribunal (GSTAT) is required to be undertaken exclusively through the online portal. As the GSTAT portal has been operationalized only recently, taxpayers, authorized representatives, and other stakeholders are in the process of familiarizing themselves with its various technical, procedural, and compliance requirements. Further, appellate practices and filing procedures followed across different States and jurisdictions have evolved differently over time, resulting in variations in documentation, presentation, and compliance approaches adopted by litigants. With the advent of GSTAT as a unified national appellate forum, stakeholders are required to transition to a standardized and uniform electronic filing framework applicable across India. This transition necessarily involves an adjustment period for taxpayers and professionals alike.

The electronic filing process involves multiple mandatory steps, validations, document uploads, and system-generated checks, which may inadvertently result in procedural lapses or filing deficiencies despite bona fide efforts by litigants to comply with the prescribed requirements. Such lapses may lead to the issuance of defect notices requiring rectification and re-submission of documents. Given the novelty of the platform, the transition to a uniform nationwide filing regime, and the learning curve



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associated with the use of the portal, the process of identifying, addressing, and curing such defects may require considerable time, particularly in matters involving voluminous records, multiple parties, or complex factual and legal issues.

In order to ensure uniformity in filing the appeal and reduce the load of the registry in raising defect notices, we are requesting the following relief measures: -

1. Issue of Circular/Detailed Instruction

In order to facilitate uniform compliance and minimize avoidable defects in appeal filings, it is requested that detailed Circular and user guidance be issued specifying the information, documents, and supporting materials expected to be furnished or uploaded under each field of the online appeal application on the GSTAT portal.

2. Issue Frequently asked questions

Issue a compilation of Frequently Asked Questions (FAQs) relating to the GSTAT online portal, along with detailed clarifications and guidance on each issue to facilitate smooth and uniform compliance by litigants.

3. Issue of Common defects noted by Registry

Issue a compilation of common defects observed by the Registry in appeal filings, together with guidance on the precautions and best practices that taxpayers may adopt to minimize the occurrence of such defects.

4. Extend the time limit for filing legacy appeals

In addition to the above, we request that the time limit for filing the appeals be extended by 3 (three) months in view of the following reasons:

a. Uniformity and familiarization with the portal

Given that the GSTAT portal has been introduced recently and the fact that non-availability of GSTAT during the initial years of the GST regime has resulted in the accumulation of a significant number of pending matters. Each appeal requires considerable time to prepare and organize in the format as required by the GSTAT online portal.

b. GSTAT Portal - Contradictions, Gaps, and Technical deficiencies

The GSTAT online portal presently contains several material inconsistencies and ambiguities that create significant uncertainty for litigants and professionals attempting to comply with the filing requirements. The portal instructions and checklist contain contradictory directions regarding fundamental aspects of filing, such as

- The format of uploaded documents (colour-scanned versus grey-scale),
- The requirement of physical signature versus digital signatures,

- When the APL-05 and its Annexures are prepared and filled in within the portal itself (through the portal's structured input screens), the portal subsequently also requires the same APL-05 and Annexures to be uploaded again as separate PDF attachments. This constitutes an unnecessary duplication of effort, and the rationale for this double-entry requirement is entirely unclear.
- The manner in which appeal records are to be prepared and uploaded – Single PDF file versus multiple PDF files. In particular, there is a fundamental inconsistency between the apparent requirement to prepare a single consolidated, paginated, indexed, and bookmarked appeal paper book and the portal's file-by-file upload architecture, which requires documents to be uploaded separately under different tabs. This contradiction renders compliance with requirements relating to indexing, pagination, bookmarking, and document organization uncertain and, in some cases, practically impossible.

c. GSTAT (Procedure) Rules, 2025

The Procedural Rules governing appeals before GSTAT remain in a state of evolution, with the Minutes of the Committee Meetings held on 29th May 2026 and 1st June 2026, issued on 10th June 2026, themselves recording numerous anomalies, inconsistencies, unresolved issues, and proposed amendments. The fact that substantive changes continue to be deliberated and recommended shortly before the filing deadline indicates that the Rules have not yet attained the degree of finality and certainty necessary for uniform compliance by litigants and professionals. Further, as the proposed amendments have not yet been incorporated through a consolidated Gazette notification, stakeholders are presently required to rely upon draft provisions that remain subject to further modification, creating uncertainty regarding the applicable procedural and compliance requirements.

d. APL-05 Form — Discrepancies Between Notified Form and Portal Form

The GSTAT portal contains several fields and data requirements that are either absent in from, or materially different from, the notified Form APL-05, giving rise to uncertainty regarding their legal basis, mandatory nature, and compliance implications. Further, a number of critical fields in the portal lack adequate instructions or clarifications regarding their purpose, scope, and manner of completion. These include fields relating to Grounds of Appeal, case summaries, disputed amounts, commencement dates, and case history particulars. Such uncertainties expose litigants to the risk of inadvertent errors and procedural defects despite bona fide efforts to comply with the filing requirements.

e. Redundant and Inconsistent References to the "Authorized Representative" in Form GST APL-05

Form GST APL-05 seeks identical information twice. Serial No. 5, captioned "Details of the authorised representative of the applicant," and Serial No. 12, "Name of the authorized representative," both call for the name, mobile number and email of the person representing the appellant. Furnishing the same particulars twice in one form serves no purpose and ought to be removed. The two entries are also inconsistent: Serial No. 5 ties the representative to the "applicant," while Serial No. 12 carries no qualifier and stands unanchored to any party. Read alongside Serial Nos. 8 to 11, which concern the authority that passed the order appealed against, a reader could wrongly infer that Serial No. 12 relates to the respondent authority rather than the appellant.

We submit that the framing has been carried over without adaptation from a departmental-appeal context. In an assessee-filed appeal, the appellant is the taxpayer, and the reference to the "applicant's" representative adds little. We therefore suggest that the two fields be merged into a single entry consistently worded as "authorised representative of the appellant," which would align the form with the realities of assessee appeals and eliminate both the redundancy and the inconsistency.

f. Power of Attorney and Authorization

- The checklist and accompanying instructions do not specify whether a Power of Attorney (Vakalatnama) executed in favour of a Chartered Accountant is required to be on stamp paper or whether execution on plain paper would be considered sufficient.
- There is further ambiguity as to whether the act of designating a Chartered Accountant as an "Authorized Representative" through the functionality provided on the GSTAT portal constitutes valid authorization by itself, or whether a separate Power of Attorney/Vakalatnama is also required to be executed and uploaded.
- The procedure for changing, revoking, or substituting an Authorized Representative after the initial filing has not been prescribed. It remains unclear whether such a change can be effected through a simple portal update or whether it necessitates the filing of a formal application, submission of a fresh authorization document, or compliance with any other prescribed process.

g. Digital signature requirement ambiguity

- The portal instructions require that all uploaded documents be digitally signed by the person submitting them. However, there is ambiguity regarding the manner in which this requirement is to be complied with. Specifically, it is unclear whether: (a) affixing a single digital signature on the final page of a document is sufficient, as is generally the case with PDF-based Digital Signature Certificates (DSCs), where the signature authenticates and secures the entire document; or (b) every page of each uploaded document must be individually and separately digitally signed.
- If the requirement is that each page be digitally signed separately, taxpayers would be compelled to procure third-party PDF-signing software or develop customised solutions for this purpose, thereby imposing a significant additional compliance burden and cost. Further, the GSTAT has not made available any offline utility, software, or signing tool to enable taxpayers to comply with such a requirement.

h. Absence of an offline tool and technology infrastructure

The GSTAT portal as currently constituted provides no offline tool or downloadable utility that would allow a professional to prepare the appeal filing offline and then upload it in a single batch operation. The consequences of this omission are significant:

- Professionals must remain logged into the portal throughout the preparation process. The portal is known to experience intermittent unavailability, session timeouts, and page hangs, all of which result in loss of unsaved data and necessitate re-entry of information.
- There is no copy-paste facility or data import option within the portal. Information that might already be available in the appellant's records or in the professional's case management system which must be manually re-typed into the portal, field by field, multiple times, for the same matter, across multiple forms and tables.
- Payment failures or technical errors during the appeal filing process require the entire process to be commenced again from the beginning, resulting in significant duplication of effort and potential errors.
- Given that cases have been pending for nearly nine years and involve voluminous records and documentation, the expectation that professionals will interactively navigate a live portal for each file without any offline assistance tool, represents a disproportionate and unreasonable compliance burden.
- Other government portals and tribunals (including ITAT's e-filing portal and the Supreme Court's portal) provide downloadable forms and offline preparation tools. The GSTAT portal, for a Tribunal established in 2025, falls significantly short of these contemporary standards.

i. Absence of comprehensive procedural clarification on paper book filing

Order issued by the GSTAT states that for the purpose of the initial filing, uploading the basic documents, namely, the Show Cause Notice (SCN), Order-in-Original (OIO), Order-in-Appeal (OIA), and Grounds of Appeal, shall be sufficient, without raising defects for incomplete paper books at the time of filing. While this concession is appreciated, numerous critical procedural questions remain unanswered:

- Whether and when a detailed Paper Book, comprising all evidences, invoices, ledger extracts, supporting documents, and case law compilations, may be filed after the initial appeal filing; and whether such subsequent filing requires any specific application or leave of the Tribunal.
- Whether a separate case law compilation (distinct from the Paper Book) may be filed at a later stage, and if so, what the prescribed time limit and procedure for such filing is.
- The procedure and functioning of GSTAT (which appears to relate to the paper book or supplementary filing process) has not been explained anywhere. Professionals are entirely unaware of what the total process of the GSTAT is, when it is to be filed, and how it operates.
- Whether the GSTAT will provide a dedicated window after the filing of the appeal, within which the full Paper Book along with all evidences and supporting documents may be uploaded, and if so, how many days before the scheduled hearing date such filing must be completed.
- Whether the Tribunal, after the appeal is filed, will list the matter for admission and issue directions on the filing of the Paper Book and case law compilation before the first hearing date, a practice followed by the Income Tax Appellate Tribunal (ITAT) and various other judicial forums.

In the absence of clear guidance on these issues, many professionals are reluctant to proceed with filing even the minimum required documents by 30 June 2026, apprehending that such filings may subsequently be treated as defective or that they may be precluded from furnishing additional evidence, judicial precedents, or other supporting materials at a later stage. This prevailing uncertainty creates a significant procedural impediment and, by itself, constitutes a valid and sufficient ground for extension of the prescribed filing deadline.

Accordingly, it is requested that the prescribed time limit for filing appeals before GSTAT be extended by a further period of 3 (three) months in respect of all appeals. Such an extension would provide litigants with a reasonable opportunity to understand and comply with the portal requirements, reduce inadvertent procedural lapses, and ensure that appeals are decided on their merits rather than being affected by technical or procedural difficulties arising during the transition period and the government to release sufficient FAQs, clarifications, update the portal, resolve anomalies etc.

Our Humble Submissions

To ensure that the appeals before the GSTAT are filed uniformly and to reduce the burden of the registry in issuing defect notice and spending considerable time in admitting the appeals, we humbly request that:

1. The time limit to file the appeals before GSTAT be extended by 3 (three) months.
2. Suitable Circulars, Instructions, Frequently Asked Questions and Common Defects noted by Registry be issued so that the tax professionals understand and familiarize themselves with the nuances of the GSTAT portal.

KSCAA remains committed to supporting the GST department's objectives and is available for further consultations or to provide additional inputs to facilitate fair and balanced enforcement.

Thanking you,

Yours sincerely,

For Karnataka State Chartered Accountants Association *



CA Shivaprakash Viraktamath
President



CA Siddartha S Javali
Secretary



CA Babitha G
Chairperson,
Representation Committee

CC:

1. Shri Pankaj Chaudhary, Union Minister of State, Finance
2. Shri Vivek Chaturvedi, Chairman, Central Board of Indirect Taxes and Customs
3. Smt. Kajal Singh, Principal Chief Commissioner of Central Taxes, Karnataka, Government of India
4. Shri Vipul Bansal, Commissioner of Commercial Taxes, Government of Karnataka