

April 2025



Update on Goods and Service Tax Tribunal (Procedure) Rules, 2025

The Goods and Service Tax Tribunal (GSTAT) has recently issued its Procedural Rules (*Rules*), marking a significant step towards its operational readiness. While the GSTAT is yet to commence functioning, the notification of these Rules is a key milestone in establishing its framework. The highlights of the Rules are:

- While computing the time period prescribed under the CGST Act or CGST Rules, the day from which the said period is to be reckoned shall be excluded, and if the last day expires on a day when the office of the Appellate Tribunal is closed, that day and any succeeding day or days on which the Appellate Tribunal remains closed shall also be excluded [*Rule 3*].
- The sitting hours of the Appellate Tribunal shall ordinarily be from 10.30 a.m. to 01.30 p.m. and from 2:30 p.m. to 4:30 p.m. This is subject to any order made by the President. However, the administrative offices shall remain open on all working days from 9:30 am to 6:00 pm [*Rule 8 and 9*].
- The Appellate Tribunal has inherent powers to make such orders or give such directions as may be necessary for meeting the ends of justice or to prevent abuse of the process of the Appellate Tribunal. Further, the Appellate Tribunal may on sufficient cause being shown, exempt the parties from compliance with any requirement of these rules and may give such directions in matters of practice and procedure, as it may consider just and expedient on the application moved in this behalf to render substantial justice [*Rule 10 and 13*].
- Any urgent matter filed before 12:00 noon shall be listed before the Appellate Tribunal on the following working day, if it is complete in all respects and in exceptional cases, it may be received after 12:00 noon but before 3:00 p.m. for listing on the following day, with the specific permission of the Appellate Tribunal or President [*Rule 12*].
- The appeal shall be filed online on the GSTAT Portal and shall contain the cause title, details of the Impugned Order and complete details of each party along. The appeal shall be divided into paragraphs and numbered. Where the Order in Appeal is passed with reference to more than one Order in Original, the number of appeals shall be as many as the number of Orders in Original. Further, if the Impugned Order is in respect of more than one person, each aggrieved person will be required to file a separate appeal. [*Rule 18*].
- The grounds of appeal, cross objections, applications etc. shall be typed in double space on A4 size paper along with page numbers, index and shall be signed and verified by the appellant or applicant or respondent or the authorised representative. The appellant or applicant or respondent or the authorised representative shall certify as true copy the documents produced before the Appellate Tribunal [*Rule 20*].
- On scrutiny, if the appeal, application or any other document is found to be defective, such document shall be returned for compliance. The party can rectify the defect within seven working days from the date of return and on failure to rectify, the appeal, application or any other document shall be placed before the Registrar who may pass appropriate orders. On showing sufficient cause, the Registrar 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. If the party fails to take any step for the removal of the defect, the Registrar may decline to register the appeal or the document. Thereafter, the Registrar shall list the matter for hearing before the appropriate bench of the Tribunal for a decision [*Rule 24*].
- In an appeal or application filed by an Assessee, the concerned Commissioner shall be made the Respondent and a copy of each appeal and relevant document shall be provided to him as soon as the said document is filed. Each Respondent may file his reply within one month of the receipt of the appeal or the application. If required, the Appellant may file a rejoinder



to the reply filed by the Respondent within one month or within such time as may be specified by the Bench [Rule 33, 34, 36 and 37].

- On the day of hearing, if the Appellant does not appear when the appeal is called, the Tribunal may either dismiss the appeal for default or hear and decide it on merits. However, if the appeal is dismissed for default and the Appellant appears afterwards and satisfies the Tribunal that there was a sufficient cause for his non-appearance, the Tribunal shall make an Order setting aside the dismissal order and restore the appeal [Rule 42].
- Before the commencement of the proceedings for the day, the Parties shall furnish to the Court Officer a list of law journals, reports, statutes and other citations, which may be needed for reference or photocopy of full text [Rule 56].
- The Applicant to any case may be allowed to inspect the record of the case by making an application in writing in the prescribed form to the Registrar and by paying the applicable fee. The application for inspection shall be presented between 10:30 a.m. to 01:30 p.m. and two days before the inspection is sought. However, inspection of records of a pending case shall not ordinarily be permitted on the date fixed for hearing

of the case or on the preceding day. On grant of permission for inspection of the records, the Deputy Registrar or Assistant Registrar shall arrange to procure the records of the case and allow inspection of such records on the date and time fixed by the Registrar between 10.30 a.m. and 12.30 p.m. and between 2.30 p.m. and 4.30 p.m. in the immediate presence of an officer authorised in that behalf by the Registrar. [Rule 67, 69 and 70].

- After giving a reasonable opportunity of hearing, the Tribunal may pass such orders as it thinks fit. The order or directions of bench shall be stated in clear and precise terms in the last paragraph of the Order and every member who has prepared the order shall affix his initials at the bottom of each page. The Tribunal shall make and pronounce an order either at once or as soon as thereafter but not later than thirty days from the final hearing excluding the vacations or holidays. However, the Tribunal has the power to enlarge the time also. [Rule 99, 100, 103 and 107].
- The fees for any matters, shall be paid as per the applicable fees mentioned in the Schedule of Fees.

In case of clarification or query regarding the GSTAT Rules, 2025, please feel free to contact the Indirect Tax Team.

Please feel free to address any further questions or request for advice to:

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