



GST UPDATE

INTRODUCTION

We are pleased to present a significant GST update tailored to help you stay ahead in an ever-changing regulatory environment.

We hope you find this update useful and informative, and we look forward to your continued engagement.

Important GST Update – GST Appellate Tribunal (Procedure) Rules, 2025 Notified

The Government has notified the GST Appellate Tribunal (Procedure) Rules, 2025 on 24th April 2025, providing the much-awaited framework for functioning of the GST Appellate Tribunal (GSTAT).

Key Features of the Rules:

- **Filing of Appeals:** Appeals are to be filed electronically through the GST Portal in prescribed formats. Detailed requirements for documentation, affidavits, certified copies, and timelines have been laid out.
- **Constitution of Benches:** The Tribunal will consist of the Principal Bench at New Delhi and State Benches across States/UTs, as notified. Each Bench will have one Judicial Member and one Technical Member.
- **Procedure for Proceedings:** Clear processes prescribed for listing, hearing, adjournments, filing of rejoinders, cross-examination of evidence, and pronouncement of orders.
- **Strict Timelines:** Time-bound process for registration of appeals, issuance of notices, submission of replies,

rejoinders, and disposal of appeals, to ensure faster resolution.

- **Hearing Process:** Emphasis on paperless proceedings, listing of cases based on urgency, and disposal on merits based on evidence and written submissions.
- **Additional Evidence:** Rules framed for permitting additional documents or evidence only in specific justified circumstances.
- **Dismissal and Restoration:** Procedures for dismissal for default, restoration, withdrawal, and consolidation of matters clearly provided.

Significance: The establishment of GST Appellate Tribunal will greatly streamline GST litigation, offering taxpayers a specialized and efficient appellate forum without having to approach High Courts for routine GST disputes.

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