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Structure and Composition of GSTAT

The Goods and Services Tax Appellate Tribunal (GSTAT) is designed as a multi-tiered institution to ensure access to appellate remedies across India. Its structure balances judicial and technical expertise and aims to provide consistent resolution of GST disputes. GSTAT comprises primary levels of benches:

- **Principal Bench** (at New Delhi)
- **State Benches** (across different states and union territories)

Each of these benches has been created to cater to different types of disputes, especially distinguishing between those involving **place of supply** (which often affect inter-state transactions) and other types of GST appeals.

Jurisdiction, Powers and Authority on GSTAT shall be exercised by		
Benches	**Principal Bench**	**State Benches / Sitting/ Circuit**
Location	New Delhi	State & UT wise
Composition of Benches	President 1 Judicial Member 1 Technical Member (Centre) 1 Technical Member (State)	2 Judicial Member 1 Technical Member (Centre) 1 Technical Member (State)
Matters to be heard	**Matters to be heard by Principal Bench Only** • Issues relate to Place of supply • Anti- profiteering matters • Cases pending before multiple State Benches involving identical questions of law • ISD issues u/s 20 of CGST Act • OIDAR issues	• All matters other than cases specifically assigned to Principal Bench u/s 109(5) • Appeals involving amount ≤ Rs. 50 lakhs (tax/input tax credit/fine/fee/penalty), not involving any question of law may be heard by Single Member (with President's approval) • All other cases shall be heard by one Judicial Member and one Technical Member

The State Benches for Gujarat are as follows:

Notified by virtue of Notification A-50050/99/2024-GSTAT-DOR] Dated: 31.07.2024.

State / UT	Location	Jurisdiction (Districts)		Sitting/ Circuit	Jurisdiction (Districts)
Gujarat; and Dadra and Nagar Haveli and Daman and Diu	Ahmedabad	1. Ahmedabad 2. Gandhinagar 3. Banaskantha 4. Mehsana 5. Arvalli 6. Patan	7. Dahod, 8. Panchmahal 9. Mahisagar 10. Vadodara 11. Chhotaudepur 12. Sabarkantha	Rajkot	1. Amreli, 2. Jamnagar, 3. Junagadh, 4. Porbandar, 5. Bhavnagar, 6. Morbi 7. Rajkot, 8. Surendranagar 9. Kutchh, 10. Gir-somnath 11. Devbhumi Dwarka, and 12. Botad
	Surat	1. Anand 2. Kheda 3. Tapi-Vyara 4. Narmada 5. Navsari 6. Bharuch	7. Valsad, 8. Surat, 9. Dang, and 10. Union Territory of Dadra, Nagar Haveli and Daman and Diu		

(For State-wise Bench locations and district-wise jurisdiction, please refer Annexure Page No.53 to this Handbook.)

> ***For taxpayers registered in Ahmedabad, Gandhinagar, Vadodara, and the Central Gujarat belt —*** the Ahmedabad Bench is the correct forum. Filing before the wrong bench (e.g., Surat Bench for an Ahmedabad GSTIN) is a jurisdictional error and may result in the appeal being returned as improperly filed. Always verify bench from the GSTAT portal before submitting APL-05.

9 Court fees for filing before GSTAT

As per Rule 110 of the CGST Rules, 2017, every appeal and application filed before GSTAT must be accompanied by a prescribed fee. The fee is in addition to the pre-deposit and is non-refundable. Payment is mandatory and inadequate fee renders the filing defective. Fees must be paid electronically through the GSTAT portal.

> ***Rule 110 (5)*** *The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty five thousand rupees and a minimum of five thousand rupees:*
>
> *Provided that the fees for filing of an appeal in respect of an order not involving any demand of tax, interest, fine, fee or penalty shall be five thousand rupees.*
>
> ***Rule 110 (6)*** *There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.*

<table>
<tr><th>Nature of filing</th><th>Fee structure</th><th>Minimum</th><th>Maximum</th></tr>
<tr><td>Appeal (APL-05)
(If Tax + Interest + Penalty)</td><td>Rs.1,000 per Rs.1,00,000 of Tax / ITC in dispute</td><td>Rs.5,000</td><td>Rs.25,000</td></tr>
<tr><td>Appeal (APL-05)
(If penalty / interest / fine only)</td><td rowspan="4">Flat fee</td><td>Rs.5,000</td><td>Rs.5,000</td></tr>
<tr><td>Interlocutory applications
(stay, restoration, etc.)</td><td>Rs.5,000</td><td>Rs.5,000</td></tr>
<tr><td>Application for inspection of records</td><td>Rs.5,000</td><td>Rs.5,000</td></tr>
<tr><td>Any other application not specifically mentioned</td><td>Rs.5,000</td><td>Rs.5,000</td></tr>
<tr><td>Certified copy of GSTAT order</td><td>Per page</td><td>Rs.5/page</td><td>Rs.5/page</td></tr>
<tr><td>Application for rectification of errors (S.114)</td><td>No fee</td><td>Nil</td><td>Nil</td></tr>
</table>

No court fees is required in case of appeal filed by Revenue (Department).

Practical issue in GSTAT filing fees

Separate appeals are generally required for each Order-in-Original / financial year, the statutory filing fee cap of Rs.25,000 applies individually to every appeal and not collectively. This substantially increases litigation cost where multiple years or multiple orders are involved, even though the dispute may arise from a common issue. In many cases, the aggregate filing fees for separate appeals become significantly higher as compared to a single consolidated appeal.

Procedure for Payment on GSTAT Portal

Selection of mode of payment → Confirmation of details and Proceed to Pay → Select Bank and tick the declaration box → Make payment using selected mode of payment → Updation of status on the demand details page

Disclaimer:

As of now, right after the payment is made, the status is showing as "Pending" which is updated in few hours to the "successful" status. It is advisable to avoid last minute filing or making payment as Portal also requires some time to process.

Interlocutory Applications commonly filed (Rule 29)

Nature of application	Purpose
Stay application	Seeking protection against recovery proceedings during pendency of appeal
Direction application	Seeking procedural or specific directions from GSTAT in pending proceedings
Rectification application	Correction of apparent error in order passed by GSTAT
Condonation of delay application	Seeking condonation of delay in filing appeal / application
Early hearing application	Seeking expedite or priority hearing of appeal
Exemption application	Seeking exemption from filing certified copy / copy of impugned order
Extension of time application	Seeking extension of time for compliance & filing documents
Additional evidence application	Seeking permission to place additional documents / records on record
Restoration application	Seeking restoration of appeal dismissed for default / non-prosecution

Hearing stage preparation

Once appeal is listed and hearing granted, the appellant must be ready with below mentioned documents:

- Prepare concise written summary of the Case
- Compile and Prepare summary of Case Law which is required to be presented before authority
- Maintain tax reconciliation and demand working which can be presented when asked for
- Prepare chart of events which help authority to understand clear facts of the case and chronology of events
- Maintain a complete digital compilation of documents during hearing.

Appeal filing matrix under GSTAT

Scenario	Position under GSTAT	Number of appeals required
Single SCN → Single OIO → Single OIA	One dispute and one original order	Single appeal
Multiple SCNs covered in single OIO → Single OIA	Common adjudication through one OIO	Single appeal
Multiple OIOs covered in one common OIA	Rule 18(3)(a) applies	Separate appeal for each OIO
Single OIO involving multiple persons → Common OIA	Rule 18(3)(b) applies	Separate appeal by each aggrieved person
Separate OIAs for different periods / persons	Separate appellate orders	Separate appeal for each OIA
Single OIA arising from one OIO with multiple issues	Common appellate order	Single appeal
Department appeal against one OIA	Appeal against single appellate order	Single appeal
Cross-objection by respondent	Filed in existing appeal proceedings	No separate appeal required

Important practical guidance

Situation	Suggested professional approach
Multiple years involved	Verify whether separate appeals are required
Large demand matters	Prepare issue-wise paper-books
Common legal issue	Highlight settled precedents upfront
Procedural violation	Raise natural justice grounds specifically
Mixed questions of law and fact	Separate factual and legal grounds
Recovery proceedings initiated	Highlight statutory stay provisions

26 How to determine the correct bench for a GSTAT Appeal

Filing before the correct bench is a fundamental jurisdictional requirement. An appeal filed before the wrong bench - whether a wrong State Bench or a State Bench when the matter belongs to the Principal Bench - is a jurisdictional error. GSTAT may return the filing, refuse to register it, or transfer it, causing significant delay and potential limitation issues.

Under the GSTAT framework, jurisdiction is determined based on both:

- Nature of dispute, and
- Territorial jurisdiction of the First Appellate Authority whose order is challenged.

Section 109 of the CGST Act creates a two-tier Bench structure comprising:

1. Principal Bench at New Delhi, and
2. State Benches across States and Union Territories.

Jurisdiction of matters:

Principal Bench Jurisdiction	State Bench Jurisdiction
• Place of Supply disputes • Anti-profiteering • Identical questions of law across multiple State Benches • OIDAR services - non-taxable territory / Actionable claims • Input Service Distributor (ISD) - Section 20 *If any issue in the dispute falls within the above five categories — even as a subsidiary issue — the matter goes to the Principal Bench.* *All other matters are generally heard by respective State Benches.*	• E-way bill detention and penalty matters under Section 129 • Registration cancellation, suspension or revocation disputes • Input Tax Credit ("ITC") blockage, denial or reversal • Fake invoice allegations and ITC fraud proceedings • GSTR-2A / GSTR-2B mismatch and reconciliation disputes • Classification of goods or services • Refund claims, refund rejection and delayed refund disputes • Exemption notification interpretation • Time limitation disputes for issuance of SCN or order • Valuation disputes • Transitional issues • All other matters not covered under principal Bench Jurisdiction

3-step professional checklist for determining GSTAT jurisdiction

Step	Verification Area	Practical Purpose
Step 1	Identify nature of dispute	Determines Principal Bench vs State Bench
Step 2	If the dispute does not fall under Principal Bench jurisdiction, then examine: 1. Location of First Appellate Authority 2. Jurisdiction notified for the concerned State Bench	Determines territorial State Bench
Step 3	Verify whether matter involves question of law and also quantify the amount involved <table><tr><th>Criteria</th><th>Composition</th></tr><tr><td>Amount Involved exceeds Rs. 50 Lakh OR Matter involves Question of Law</td><td>Division Bench</td></tr><tr><td>Others</td><td>Single Member Bench</td></tr></table>	Determines Single Member vs Division Bench

GSTAT Principal Bench Order dtd 08-04-26 | Monaobendra Ghoshal vs Add. Comm. of CGST Delhi North

GSTAT Principal Bench held that mere incorrect selection in APL-05 stating that the matter falls under exclusive Principal Bench jurisdiction would not justify dismissal of appeal where the dispute actually pertains to State Bench jurisdiction. The Tribunal directed seamless online transfer of the appeal to Delhi State Bench and observed that procedural or technical defects should not obstruct the administration of justice.