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Indirect Tax

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Notification regarding constitution of GST Appellate Tribunal

Ministry of Finance issues new notification¹ regarding constitution of GST Appellate Tribunal

Snapshot

- Earlier during September 2023², Ministry of Finance had issued notification to constitute a number of State Benches of GST Appellate Tribunal
- Further during December 2023³, Ministry of Finance had notified to constitute the Principal Bench of GST Appellate Tribunal at New Delhi w.e.f. 29 December 2023
- Now, Ministry of Finance has issued a new notification on 31 July 2024, superseding the earlier two notifications, for constitution of the Principal and State Benches of GST Appellate Tribunal, (bifurcating main Bench and sitting / circuit Bench locations)
- The new notification will have deemed effect from 1 September 2023

Following has been notified regarding constitution of GST Appellate Tribunal now –

- The GST Appellate Tribunal (GSTAT) shall be deemed to be established with effect from 1 September 2023
- The Principal Bench of GSTAT is constituted at New Delhi
- 31 Benches amongst all States and Union Territories have been constituted
- Three Benches have been constituted in the following states:
 - a. Uttar Pradesh
 - b. Maharashtra (Benches will also have jurisdiction over Goa)
- Two Benches have been constituted in the following states:
 - a. Gujarat (Benches will also have jurisdiction over Dadra and Nagar Haveli and Daman and Diu),
 - b. Karnataka
 - c. Rajasthan
 - d. West Bengal (Benches will also have jurisdiction over Andaman & Nicobar Islands and Sikkim)
 - e. Tamil Nadu (Benches will also have jurisdiction over Puducherry)
- Rest all the States shall have one Bench each
- Certain States & UT shall also have an additional Sitting Bench or Circuit Bench – which shall be operational in such

¹ Notification number S.O. 3048 (E) dated 31 July 2024

² Notification number S.O. 4073 (E) dated 14 September 2023

³ Notification number S. O. 1 (E) dated 29 December 2023

manner as President of GSTAT may order, depending upon number of appeals filed by suppliers in the respective States / jurisdiction

- State wise list of Benches (including additional sitting or circuit Bench) is as per enclosed Annexure 1

KCM Comments

- As per provisions of section 112 of CGST Act 2017, time limit to file appeal before the GSTAT is three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal.
- Vide CGST (Ninth Removal of Difficulties) Order, 2019 dated 3 December 2019, the time limit to file appeal was extended as later of (a) three months from date of communication of order or (b) three months from date on which the President of GSTAT enters office
- Justice Sanjay Kumar Mishra (retd.) has already been appointed as the President of GSTAT and Hon. Union Finance Minister administered oath of office to President GSTAT on 6 May 2024. Three months from date on which the President of GSTAT enters office is hence due to expire on 5 August 2024
- Time limit for filing appeal before the GSTAT has been proposed to be extended to three months from a date yet to be notified vide section 139 of the Finance (No. 2) Bill, 2024 (Union Budget 2024) basis recommendations made by the 53rd GST Council Meeting.
- It is imperative that Government also notifies such date before 5 August 2024 to avoid any conflict or ambiguity with regard to lapsing of time limit for filing appeal before the GSTAT. Furthermore, since the Union Budget 2024 proposes to introduce the said amendment with effect from 1 August 2024, a possible view may be that the date though notified post 5 August 2024, the amendment for extended time limit shall apply retrospectively from 1 August 2024.
- It is noteworthy that while notifications concerning the constitution of GSTAT Benches have been circulating for over a year, the GSTAT is yet to commence operations. The proposed amendment in the Union Budget 2024, reflecting the GST Council's recommendations, further extends the timeline for filing appeals to the GSTAT. This could further delay the GSTAT's functioning, as the date from which the three-month period is to be calculated has not yet been announced. Consequently, although the GSTAT Benches may be constituted, the uncertainty surrounding the appeal filing deadline leaves the initiation of actual operations unsettled.
- Nonetheless, the Government has demonstrated a proactive stance by issuing this notification and appointing the GSTAT President in May 2024. These actions represent a glimmer of hope for resolving the backlog of cases awaiting appeal in the GSTAT. The government is determined to operationalize the GSTAT and is actively undertaking necessary measures to ensure its functionality. However, as the adage goes, "the proof of the pudding is in the eating," and thus, the anticipation continues as to when and how the GSTAT will become fully functional.

Annexure 1

State wise list of GSTAT Benches

Sr. No.	State / UT	No. of Benches	Location	Sitting / Circuit Bench
1	Andhra Pradesh	1	Vijayawada	Vishakhapatnam
2	Bihar	1	Patna	
3	Chhattisgarh	1	Raipur	
4	Delhi	1	Delhi	
5	Gujarat Dadra & Nagar Haveli and Daman & Diu	2	Ahmedabad Surat	Rajkot
6	Haryana	1	Gurugram	Hissar
7	Himachal Pradesh	1	Shimla	
8	Jammu & Kashmir Ladakh	1	Jammu	Srinagar
9	Jharkhand	1	Ranchi	
10	Karnataka	2	Bengaluru	
11	Kerala Lakshadweep	1	Ernakulam	Thiruvananthapuram
12	Madhya Pradesh	1	Bhopal	
13	Maharashtra Goa	3	Mumbai Pune Nagpur	Panaji (Circuit) Thane Chhatrapati Sambhajinagar
14	Odisha	1	Cuttack	
15	Punjab Chandigarh	1	Jalandhar	Chandigarh
16	Rajasthan	2	Jaipur Jodhpur	
17	Tamil Nadu Puducherry	2	Chennai Madurai	Puducherry (Circuit) Coimbatore
18	Telangana	1	Hyderabad	
19	Uttar Pradesh	3	Lucknow Varanasi Ghaziabad	Prayagraj Agra
20	Uttarakhand	1	Dehradun	

Sr. No.	State / UT	No. of Benches	Location	Sitting / Circuit Bench
21	West Bengal Andaman & Nicobar Sikkim	2	Kolkata	
22	Arunachal Pradesh Assam Manipur Meghalaya Mizoram Nagaland Tripura	1	Guwahati	Aizawl (Circuit) Agartala (Circuit) Kohima (Circuit)

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