

EGST INSIDER

MAY 25 EDITION (01st May to 15th May)

CA. SAMARPIT SHARMA

>>> PREFACE <<<

Welcome to our latest issue of **"The GST Insider"** meticulously compiled by **CA Samarpit Sharma**. As we navigate through the everevolving landscape of the Goods and Services Tax (GST), our aim is to bring you the most recent and pertinent updates, including circulars, notifications, press releases, relevant case laws, advance rulings, and other essential documents.

This Newsletter is designed to serve as a comprehensive resource for enhancing your understanding of GST regulations. Each edition is carefully structured to present complex legal content in an accessible and engaging format. Through the use of explanatory visuals and simplified explanations, we strive to make the material not only easier to comprehend but also more interesting to read.

It is important to note that the information provided herein is intended solely for knowledge sharing purposes and should not be utilized as a basis for any form of professional advice. For specific GST-related advice, we recommend consulting with qualified experts.

By integrating visual aids and reformulating the legal text into reader-friendly formats, we hope to enrich your learning experience and keep you updated on significant GST developments. Enjoy the read, and may it spark both your interest and understanding of GST.

Thank you for trusting "The GST Insider" as your go-to source for GST updates. We hope you find this edition both informative and easy to comprehend.

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CA. SAMARPIT SHARMA author

Push past your comfort zone

>>> NEWSLETTER <<<



TOP UPDATES OF THE MONTH

ADVISORY ON APPEAL WITHDRAWAL WITH RESPECT TO WAIVER SCHEME

>>> READ MORE

Taxpayers must ensure that no appeal remains pending to avail benefits under the waiver scheme. A screenshot showing "Appeal Withdrawn" status must be uploaded as proof during application.

.... Cont. on Page 08

READ MORE <

The GSTAT Procedure Rules, 2025, outline detailed procedural norms for GST appellate litigation.

This guide provides a complete rule-wise breakdown along with interpretative author's notes. It serves as a practical reference for professionals appearing before the GST Appellate Tribunal.

.... Cont. on Page 11

GSTAT PROCEDURE RULES, 2025 – A COMPREHENSIVE PRACTITIONER'S GUIDE WITH RULE-BY-RULE ANALYSIS AND INSIGHTS

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HIGHLIGHTS

Advisory and Ustat Rules

••	Reporting of HSN codes in table 12 and document details in table 13 of GSTR-	
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REPORTING OF HSN CODES IN TABLE 12 AND LIST OF DOCUMENTS IN TABLE 13 OF GSTR-1/1A

As per **Notification No. 78/2020** – Central Tax dated 15th October 2020, taxpayers are required to report HSN codes in Table 12 of GSTR-1 based on their **Aggregate Annual Turnover (AATO)** in the preceding financial year:

• 4-digit or 6-digit HSN codes must be reported mandatorily.

• This has been implemented in phases via the GST Portal.

Phase 3 of this requirement will be applicable from the **May 2025 return period**, expanding enforcement of HSN reporting in Table 12 of GSTR-1 & 1A.

Additionally, **Table 13 of GSTR-1/1A**, which requires details of **documents issued** (invoices, credit/debit notes, etc.), will also become **mandatory** from the same tax period.

Taxpayers are advised to update their systems and processes accordingly to ensure timely and accurate compliance.

Issued by: Team GSTN Date: May 1, 2025

GSTR-1 Table 12 & 13 Advisory

Reporting of HSN Codes and Documents from May 2025 **GST RETURN**

HSN





INVOICE-WISE REPORTING FUNCTIONALITY IN FORM GSTR-7 ON PORTAL-REG

As per **Notification No. 09/2025** – Central Tax dated 11th February 2025, Form **GSTR-7** has been amended to **enable invoice-wise reporting of TDS details** by deductors, applicable from the **April 2025** return period onward.

- This functionality will allow reporting of **each invoice separately** in the GSTR-7 return.
- The GST Portal development and testing for this feature is currently in progress.
- The functionality will be deployed shortly, and taxpayers will be notified once live on the portal.

Taxpayers registered as TDS deductors are advised to prepare for the new invoicewise reporting requirements to ensure smooth compliance.

Issued by: GSTN Team Date: May 6, 2025

> TECHNICAL ERRORS FORCE GSTN TO DELAY **GSTR-7** INVOICE-WISE REPORTING ROLLOUT





UPDATES IN REFUND FILING PROCESS FOR VARIOUS REFUND CATEGORIES-REG

The **GSTN** has introduced key changes to the refund application process for the following categories:

1. Refund Categories Affected:

- \circ Export of services with payment of tax
- Supplies to SEZ Unit/Developer with payment of tax
- Refund by supplier of deemed exports

2. Key Changes Introduced:

- **Tax period selection removed:** Taxpayers no longer need to select a 'From' and 'To' period while filing refunds for these categories.
- Refund applications can now be initiated directly by choosing the category and clicking "Create Refund Application."

3. Mandatory Compliance:

• Ensure all returns (GSTR-1, GSTR-3B, etc.) are filed up to the date of refund application.

4. Shift to Invoice-Based Filing:

- These categories now follow **invoice-based refund filing**, not tax periodbased.
- Invoices to be uploaded in respective statements:
 - Export of services → Statement 2
 - SEZ supplies → Statement 4
 - Deemed export by supplier → Statement 5B

5. Invoice Locking Mechanism:

- Invoices once uploaded will be **locked** for further refund claims.
- They will be **unlocked** only if:
 - The application is withdrawn, or
 - A deficiency memo is issued.

Taxpayers should adapt their refund preparation process accordingly and ensure accurate invoice uploading.

Issued by: GSTN Team

Date: May 8, 2025





UPDATES IN REFUND FILING PROCESS FOR RECIPIENTS OF DEEMED EXPORT

The GSTN has introduced significant changes in the refund filing process for the category "On account of Refund by Recipient of Deemed Export":

1. No Tax Period Restriction

- Taxpayers are **no longer required** to file applications in chronological tax period order.
- "From" and "To" period fields are removed from the refund application.

2. Mandatory Return Filing

• Ensure all due returns (like GSTR-1 and GSTR-3B) are filed before filing refund application.

3. Updated Table: 'Amount Eligible for Refund'

The refund claim table now includes:

Column	Description
Col. 1	Balance in ECL: Auto-populated balance in Electronic Credit Ledger
Col. 2	Net ITC of Deemed Exports: Auto-filled from invoices in Statement 5B
Col. 3	Refund Amount (Invoices): Sum of ITC from all heads; editable downward
Col. 4	Eligible Refund Amount: Max claimable amount, auto-calculated per Circular 125/44/2019-GST
Col. 5	Amount Not Eligible: Difference between claim and available ECL balance

4. Refund Optimization Logic Introduced

- New system logic allows **maximum eligible refund**, even if balance is not available under specific Heads.
- Total ITC across Heads (IGST/CGST/SGST) is now considered collectively for processing.

These changes simplify the refund process and enhance refund flexibility for deemed export recipients.

Issued by:

Team GSTN

Date: May 8, 2025





ADVISORY ON APPEAL WITHDRAWAL WITH RESPECT TO WAIVER SCHEME

The GSTN has issued an advisory regarding the correct process for appeal withdrawal in the context of the Waiver Scheme under Section 128A of the CGST Act:

- 1. System-Based Withdrawal Before Acknowledgment
 - If **withdrawal application (APL-01W)** is filed before the issuance of final acknowledgment (APL-02):
 - The system auto-withdraws the appeal.
 - Status changes from "Appeal Submitted" to "Appeal Withdrawn".

2. Manual Approval Required After Acknowledgment

- If the withdrawal request is filed **after** APL-02 has been issued:
 - Withdrawal is **subject to approval** by the **Appellate Authority**.
 - Upon approval, status changes to "Appeal Withdrawn".

3. Requirement Under Waiver Scheme (Section 128A)

- To avail benefits under the Waiver Scheme, no pending appeal should exist.
- In both above cases, the **status "Appeal Withdrawn"** is deemed compliant.

4. Document Requirement

- Taxpayers must **upload a screenshot** of the appeal case folder showing the status **"Appeal Withdrawn"** while:
 - Filing a new waiver application, or
 - Updating an existing one

This ensures that the waiver claim aligns with the conditions of Section 128A and avoids rejection due to pending appeal status.

Issued by:

Team GSTN Date: May 14, 2025



ADVISORY ON REPORTING VALUES IN TABLE 3.2 OF GSTR-3B

The GSTN has issued an update concerning the reporting of outward supplies in Table 3.2 of Form GSTR-3B, clarifying the status of editability for the April 2025 return period onwards:

1. Previous Advisory (April 11, 2025)

• It was earlier communicated that Table 3.2 would become non-editable starting from the April 2025 tax period (returns due in May 2025).

2. Feedback from Taxpayers

- GSTN received multiple representations and grievances from taxpayers regarding this proposed change.
- The matter is under review.

3. Revised Stand – Table 3.2 to Remain Editable

- In light of feedback and to ensure smooth filing:
 - Table 3.2 will remain editable for now.
 - Taxpayers may review, correct, or modify auto-populated values as needed.
 - Returns must be furnished with accurate and complete information.

4. Future Notification

• GSTN will issue a separate communication before making the table non-editable in the future.

Taxpayers are advised to continue reviewing Table 3.2 entries carefully to ensure compliance and correctness of data.

Issued by: Team GSTN Date: May 16, 2025





GOODS AND SERVICES TAX APPELLATE TRIBUNAL (GSTAT)

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GST APPELLATE TRIBUNAL (GSTAT)

CA. SAMARPIT SHARMA



CHAPTER I – PRELIMINARY

Rule 1: Short Title and Commencement

Provision Summary:

- These rules are officially titled as the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025.
- They come into force from the date of their publication in the Official Gazette, i.e., 24 April 2025.

Rule 2: Definitions

Term	Meaning
Act	CGST Act, SGST Act, or UTGST Act, as applicable.
Appellate Tribunal	Refers to the GSTAT constituted under Section 109 of the Act.
Authorised Representative	Covers: (i) Central/State Govt. appointed representatives (ii) Persons with vakalatnama under Sec. 116
Bench	Includes the Principal Bench and all State Benches under Section 109.
Certified Copy	Original or duly authenticated copies (including by departmental or authorised representatives).
GSTAT Portal	The designated web portal for filing and managing appeals/proceedings before the Tribunal.
Interlocutory Application	Any application incidental to the main appeal (e.g., stay, condonation, rectification, early hearing).
Party	Appellant or respondent in an appeal or proceeding.
President / Vice-President	Tribunal heads as appointed under Section 109.
Principal Bench / State Bench	Defined as per their constitution under Section 109(3) and 109(4) respectively.
Form	Forms prescribed under these Rules (e.g., FORM-01, FORM-02 etc.)
Rules	CGST, SGST, or UTGST Rules of 2017.





CHAPTER II – POWERS AND FUNCTIONS

Rule 3: Computation of Time Period

Provision Summary:

- Time computation will **exclude the starting day** and **any day when the Tribunal is closed**, including successive holidays.
- Rule 4: Format of Order or Direction

Provision Summary:

Every order/ruling/direction must:

- Be issued in the name of the President or Member
- Be signed by the Registrar or authorised officer
- Be sealed with the official stamp of the Tribunal when issued physically

Rule 5: Official Seal of the Tribunal

Provision Summary:

The President decides the design of the official seal, and it remains under the custody of the Registrar.

Rule 6: Custody of Records

Provision Summary:

- Records stay in the Registrar's custody.
- Records can't be removed without Tribunal's permission.
- Exception: Registrar may allow an officer to move records for administrative purposes.

Rule 7: Sittings of Bench

Provision Summary:

Benches sit at locations notified by the Central Government.

Rule 8: Sitting Hours of the Tribunal

Provision Summary:

Default sitting hours:

- Morning: 10:30 AM to 1:30 PM
- Afternoon: 2:30 PM to 4:30 PM

Subject to change by the President's discretion.

Rule 9: Working Hours of Office

Provision Summary:

Office works from 9:30 AM to 6:00 PM on working days, unless changed by President.





Rule 10: Inherent Powers

Provision Summary:

Tribunal can pass any order or direction to:

- Meet ends of justice
- Prevent abuse of Tribunal process

Rule 11: Calendar

Provision Summary:

• Tribunal calendar to be decided by the President and Members.

Rule 12: Listing of Cases

Provision Summary:

- Urgent matters filed before 12:00 noon are listed the next working day, if complete.
- Late filings (12–3 PM) may be accepted **only with special permission**.

Rule 13: Power to Exempt

Provision Summary:

Tribunal may exempt any procedural requirement of these rules for sufficient cause.

Rule 14: Power to Extend Time

Provision Summary:

Tribunal may extend time for any act, even **if the time has already expired**, on justifiable grounds.

Rule 15: Powers and Functions of Registrar

Registrar's Key Responsibilities:

- Administer GSTAT day-to-day
- Notify appeal filing procedures
- Scrutinize and register appeals
- Handle service of notices
- Maintain records and registry
- Process applications (e.g., inspection, amendments)

Rule 16: Power of Adjournment

Adjournments are generally sought before the concerned Bench.

Registrar may adjourn only in extraordinary cases under direction of GSTAT.

Rule 17: Delegation Powers of President

President may delegate:

- Some functions to Vice-President of State Benches
- Registrar's functions to Deputy/Joint/Asst. Registrars or officers



CHAPTER III – INSTITUTION OF APPEALS

Rule 18: Filing of Appeals

Provision Summary:

- Appeals to be filed **online** via GSTAT Portal in the prescribed Form.
- Must include:
 - Cause title with Tribunal name
 - Structured paragraphs
 - Names, GSTINs, parentage, addresses of parties
 - Numbering of parties (updated on death with sub-numbers)
- **Single appeal** permitted per order-in-appeal even if based on multiple show cause notices.
- Separate appeals needed for:
 - Multiple orders-in-original in one appellate order
 - Different persons affected by the same order

Rule 19: Date of Presentation

Provision Summary:

• If filed manually (in exceptional cases), the **Registrar will endorse the date and sign**.

Rule 20: Contents of Appeal Form

Provision Summary:

- Grounds of appeal must be:
 - Concise
 - Under distinct heads
 - Double-spaced on A4
- All supporting forms (cross-objections, applications) must be:
 - Properly typed, paginated, indexed, and tagged

Rule 21: Documents to Accompany Appeal

- Must include:
 - Certified copy of the order appealed
 - All relevant and relied-upon documents
- Attested copies acceptable where appeal is filed by department
- Upload to be followed by final acknowledgment on the GSTAT portal
- Registrar can return defective documents; new number assigned post rectification



Rule 22: Endorsement and Verification

Provision Summary:

- Every appeal and pleading must bear the **name and signature** of the party or their authorised representative.
- Verification to be done as per rule.

Rule 23: Translation of Documents

Provision Summary:

- Documents in languages other than English must be:
 - Translated and certified
 - Confirmed by both parties OR
 - Certified by the authorised representative
- Appeals won't be listed unless translations are filed

Rule 24: Scrutiny of Petitions and Appeals

Provision Summary:

- Registrar returns defective filings for correction
- If not corrected within 7 days, may pass orders for rejection
- Time may be extended up to 30 days

Rule 25: Registration of Admitted Appeals

Provision Summary:

• Admitted appeals are assigned numbers and entered in the appropriate register.

Rule 26: Ex-parte Amendments

Provision Summary:

• Clerical errors can be rectified by the Registrar without notice **until the respondent** appears.

Rule 27: Calling for Records

Provision Summary:

 After admission, Tribunal may **direct the Registrar** to summon records from adjudicating authority.

Rule 28: Production of Authorisation

- Appeals filed on behalf of others must be backed by a letter of authorisation (e.g., board resolution, vakalatnama).
- Registrar can request additional evidence of authorisation.





Rule 29: Interlocutory Applications

Provision Summary:

- Includes: stay, early hearing, delay condonation, rectification, exemption from document production
- Must be in GSTAT FORM-01 and backed by an affidavit

Rule 30: Production of Torn/Damaged Documents

Provision Summary:

• If a document is defaced or torn, a note must be made in the index and verified by receiving officer.

Rule 31: Grounds Taken in Appeal

Provision Summary:

- Only those grounds raised in appeal form can be argued.
- Tribunal may permit new grounds, but must allow other side to respond.

Rule 32: Rejection or Amendment of Appeal Form

Provision Summary:

- Registrar may allow filing of missing documents within 30 days.
- May reject the appeal if documents remain incomplete.
- Authorised officer may return/reject manually filed non-compliant appeals.

Rule 33: Who May Be Joined as Respondents

Provision Summary:

- If filed by taxpayer, Commissioner is respondent.
- If filed by Commissioner, taxpayer is respondent.

Rule 34: Endorsing Copies to Respondent

Provision Summary:

• A copy of the appeal and supporting documents must be **served on the respondent** and Commissioner.

Rule 35: Cross-Objections and Other Applications

Provision Summary:

• All forms filed under CGST/SGST/UTGST Rules to be treated as per appeal procedures.

Rule 36: Reply by Respondent

- Respondent may file a reply within **1 month** of receipt.
- Must serve a copy on applicant.



Rule 37: Rejoinder

Provision Summary:

- Petitioner may file rejoinder with Bench's permission.
- Copy to be shared with respondent.

CHAPTER IV – CAUSE LIST

Rule 38: Preparation and Publication of Daily Cause List

Provision Summary:

- Registrar must prepare the next day's cause list every working day.
- Cause list to include all info in GSTAT CDR-01 format.
- Listing priority:
 - a. Pronouncement of orders
 - b. Clarifications
 - c. Admissions
 - d. Directions/orders
 - e. Part-heard matters
- Remaining cases (numerical order or Bench instructions)
- Details must include: appeal number, date, time, Bench name, judicial/technical members, and names of parties and their representatives.

Rule 39: New Cause List and Adjournment due to Non-Sitting

Provision Summary:

- If Tribunal doesn't function due to a declared holiday or unforeseen event, a new list will be created.
- In case of non-availability of a Member, the Registrar may adjourn listed matters to a convenient date.
- These adjournments and rescheduling will be notified on the notice board and GSTAT Portal.

Rule 40: Service of Notices and Communications

- All communications (notices, orders) are to be served per Section 169 of the CGST Act.
- "Common portal" for this rule = GSTAT Portal.
- If conventional service isn't feasible (due to number or remoteness of parties), Tribunal may direct:
- Substituted service (e.g., newspaper publication, email, portal upload)
- Service on an **authorised representative** is deemed proper service.



CHAPTER V – HEARING OF APPEAL

Rule 41: Hearing of Appeal

Provision Summary:

- Appellant presents their case first.
- Tribunal may then hear the respondent.
- Appellant gets a **right of reply**.

Rule 42: Action on Default by Appellant

Provision Summary:

- If appellant fails to appear:
 - Appeal may be dismissed for default OR
 - Tribunal may decide on merits.
- Appellant may seek restoration if sufficient cause shown.

Rule 43: Ex Parte Hearing of Appeals

Provision Summary:

• If respondent is absent but appellant is present, the Tribunal may proceed **ex parte**.

Rule 44: Continuance After Death/Insolvency of Party

Provision Summary:

- Appeal abates unless:
 - Legal heirs / liquidator / representative files for continuation within 60 days.
- Tribunal may condone delay if sufficient cause shown.

Rule 45: Production of Additional Evidence

Provision Summary:

- Parties cannot produce new evidence unless:
 - Tribunal believes it's required for justice.
 - Lower authority denied chance to present evidence.
- Tribunal must record reasons for allowing it.

Rule 46: Evidence by Affidavit

Provision Summary:

- Tribunal may allow evidence via affidavit.
- Cross-examination may be ordered, including via video conferencing, upon request.

Rule 47: Adjournment of Appeal

Provision Summary:

• Bench may adjourn proceedings on appropriate terms at any stage.





Rule 48: Proceedings Open to Public

Provision Summary:

- Default: Hearings are open to the public.
- Tribunal may restrict access in any specific case.

Rule 49: Interlocutory Applications

Provision Summary:

• Procedure for interlocutory applications follows Rule 29, with mutatis mutandis applicability.

Rule 50: Reference to Larger Bench

Provision Summary:

• If Bench Members differ, the President will refer the matter to a larger Bench.

CHAPTER VI – RECORD OF PROCEEDINGS

Rule 51: Order to Be Signed and Dated

Provision Summary:

- Every order must be:
 - In writing
 - Signed and dated by all Members of the Bench
- Date rules:
 - If **dictated on the Bench**, the dictation date = order date
 - If **reserved**, the pronouncement date = order date
 - If **gist is pronounced**, detailed order will mention both gist and final sign-off dates
 - Final order date = last date of signing

Rule 52: Publication of Orders

Provision Summary:

- Orders deemed fit for publication may be released to:
 - Authoritative law reports
 - Press
 - Other platforms under terms specified by the Tribunal

Rule 53: Court Diary

- Court Officer maintains a daily diary in GSTAT FORM-CDR-02.
- Entries must include:- History of the matter, Summary of orders, Execution status
- Diary is reviewed by Registrar fortnightly.





Rule 54: Order Sheet

Provision Summary:

- Contains every order passed by the Bench.
- Signed by Members (or by Court Officer for routine orders).
- Must record:
 - Appeal number
 - Date
 - Short title
 - Incidental details

Rule 55: Court Diary Maintenance on GSTAT Portal

Provision Summary:

- Entries on GSTAT portal must include:
- Whether case is adjourned, partly heard, reserved, or disposed
- Next hearing date (if applicable)

Rule 56: Law References and Citations

Provision Summary:

- Before proceedings begin, parties must submit:
 - List of statutes
 - Case law references
 - Journals, reports, and copies of authorities relied on

Rule 57: Calling of Cases in Court

Provision Summary:

• Court Officer must call listed cases in the order of cause list, unless otherwise directed by Bench.

Rule 58: Regulation of Court Work

- Deputy/Assistant Registrar must ensure smooth functioning.
- Court Officer must:
 - Maintain decorum and silence
 - Ensure **no disruptions**
- Post-order, records must be sent to Deputy Registrar, who:
 - Verifies compliance
 - Ensures communication of orders to relevant parties



CHAPTER VII – MAINTENANCE OF REGISTERS

Rule 59: Registers to Be Maintained

Provision Summary:

• The following online or offline registers must be maintained by Registry officers daily:

Register	Code	Description
(a)	GSTAT CDR-03	Un-numbered petitions or appeals register
(b)	GSTAT CDR-04	Numbered (admitted) petitions or appeals register
(c)	GSTAT CDR-05	Interlocutory applications register

Rule 60: Arrangement of Records in Pending Matters

Provision Summary:

- Records of each case must be divided into four distinct files:
 - Main File Contains petition and principal documents
 - Miscellaneous Application File Contains all IA-related documents
 - Process File Summons, service-related communications
 - Execution File Used if execution of order is required

Rule 61: Contents of Main File

Provision Summary:

- The Main File includes:
 - Index
 - Order sheet
 - Final order
 - Form of appeal/petition
 - Counter/reply
 - Oral/written evidence
 - Documents and written arguments

Rule 62: Contents of Process File

- Includes all documents related to process and service, such as:
 - Power of attorney / vakalatnama
 - Summons and affidavits of service
 - Witness summons
 - Letters calling for records
 - Postal acknowledgements and correspondence



Rule 63: Contents of Execution File

Provision Summary:

- Used when the Tribunal's final order needs enforcement:
 - Execution application
 - Order sheet
 - Summons/process for execution
 - Communication with civil court (if needed)
 - Final execution outcome

Rule 64: File for Miscellaneous Applications

Provision Summary:

- A single file may be maintained for all IAs. It should contain:
 - Diary
 - Title page
 - Application
 - Affidavit
 - Order sheet
 - Related documents

Rule 65: Preservation of Records

Provision Summary:

- Physical documents: preserved for 5 years after final order.
- Registry-held documents (e.g., orders): preserved for 15 years.
- Rule 66: Retention, Preservation and Destruction of Records

Provision Summary:

- Record Keeper must:
 - Scrutinize records within 3 days of receipt
 - Prepare index
- After 5/15 years, Registrar may order destruction of records

CHAPTER VIII – INSPECTION OF RECORDS

Rule 67: Inspection of Records

- Any party or their authorised representative may apply for inspection.
- Application must be in GSTAT FORM-03.
- A prescribed fee must be paid.





Rule 68: Grant of Inspection

Provision Summary:

- Registrar must approve the inspection request.
- Applies to both pending and disposed matters

Rule 69: Procedure to Apply for Inspection

Provision Summary:

- Application must be made 2 days in advance (except with Registrar's permission).
- Timings: Between 10:30 AM and 1:30 PM on working days.
- Application to be reviewed and decided by the Registrar.
- Inspection of pending matters is not allowed:
 - On the hearing day OR
 - Day before hearing

Rule 70: Mode of Inspection

Provision Summary:

- Inspection to be done:
 - In presence of an authorised officer
 - Between 10:30 AM-12:30 PM and 2:30 PM-4:30 PM
- Rules for inspector:
 - No markings on records
 - No damage or dislocation
- Inspection can be prohibited mid-way if rules are violated.
- Such incidents must be reported to Registrar and recorded in Inspection Register.

Rule 71: Maintenance of Inspection Register

Provision Summary:

- Deputy/Assistant Registrar must maintain GSTAT CDR-06 Register.
- The inspector must:
 - Sign the inspection register
 - Also sign on the original inspection application after inspection concludes

CHAPTER IX – APPEARANCE OF AUTHORISED REPRESENTATIVE

Rule 72: Appearance of Authorised Representative

- A legal practitioner or authorised representative can appear only if they file:
- Vakalatnama, Memorandum of Appearance, Or Letter of Authorisation
- It must be duly executed by or on behalf of the party.



• Rule 73: Consent for Engagement or Change of Representative

Provision Summary:

- A **new representative** in a pending matter needs:
 - Consent from the existing counsel; or
 - **Permission from the Tribunal**, after service of revocation application to the earlier counsel.
- Consent not required in cases filed under Section 112(3) (appeals by Commissioner).

Rule 74: Restrictions on Appearance

Provision Summary:

- A person who has:
 - Advised a party
 - Drafted pleadings
 - Acted in any connected matter
 - cannot appear for the opposing side in a related matter,
 - Unless prior permission is obtained from Tribunal.

Rule 75: Restriction on Party's Right to Be Heard

Provision Summary:

• If a party has engaged a legal representative, the Tribunal **may restrict the party** from directly addressing it.

Rule 76: Empanelment of Special Authorised Representatives

Provision Summary:

- Tribunal may empanel experts, valuers, or special representatives to assist proceedings.
- May be called to assist the Bench.
- Their remuneration will be fixed in consultation with the Tribunal.

Rule 77: Professional Dress for Authorised Representatives

- Authorised representatives must wear:
 - Their professional dress as per Code of Conduct; or
 - In absence of a prescribed dress:
 - Men: White shirt with black coat/tie
 - Women: White dress or sari with black coat
- Between April 15 to August 31 (summer season): Black coat may be dispensed with.
- "Regular employee" of a party \neq departmental officer acting as representative.



CHAPTER X – AFFIDAVITS

Rule 78: Title of Affidavits

Provision Summary:

- Every affidavit must be titled:
 - "Before the Goods and Services Tax Appellate Tribunal (GSTAT)"
- It should clearly mention the cause title of the related appeal/application.

Rule 79: Form and Contents of the Affidavit

Provision Summary:

- Affidavits must comply with Order XIX, Rule 3 of the Civil Procedure Code, 1908.
- Must:
 - State only facts (not legal arguments or beliefs)
 - Mention source of knowledge (personal or derived)

Rule 80: Persons Authorised to Attest

Provision Summary:

- Affidavits must be sworn before:
 - Advocate, or
 - Notary
- Such person must affix their official seal.

Rule 81: Affidavits of Illiterate or Visually Challenged Persons

Provision Summary:

- The attesting officer must **read/translate/explain** the affidavit to:
 - Illiterate persons
 - Visually impaired individuals
 - Persons not conversant with affidavit language
- Certificate of explanation must be recorded on the affidavit.

Rule 82: Identification of Deponent

Provision Summary:

- If the attester does not personally know the deponent:
 - Another person (who knows both) must identify the deponent
 - Such person must sign the affidavit as identifier

Rule 83: Annexures to the Affidavit

Provision Summary:

• Every document attached must be: Referred to as an Annexure and Endorsed with the





Annexure number and title by the attesting officer

• The attester must: Sign each annexure and mention name and designation

CHAPTER XI – DISCOVERY, PRODUCTION AND RETURN OF DOCUMENTS

Rule 84: Application for Production of Documents

Provision Summary:

- Tribunal may direct any party or third party to produce documents:
 - Either suo motu or on application by a party
- Applications must specify:
 - Relevance of the document
 - Whether it's in possession of a party or third party
- Tribunal may order discovery, production, or inspection

Rule 85: Return of Documents

Provision Summary:

- Documents submitted may be returned to the party after:
 - Expiry of the appeal period, or
 - On final disposal of the appeal, subject to:
 - Certified copy retention
 - No prejudice to the proceedings

Rule 86: Extracts from Records

Provision Summary:

- Parties or representatives may apply to obtain:
 - Extracts or certified copies of pleadings, orders, or documents
- Subject to inspection provisions and fee

Rule 87: Marking of Documents

- Registrar shall:
 - Mark documents appropriately (e.g., A1, A2 for Appellant; R1, R2 for Respondent)
 - Maintain record of exhibits during proceedings
- Documents introduced during evidence must be **authenticated**





CHAPTER XII – EXAMINATION OF WITNESSES AND ISSUE OF COMMISSIONS

Rule 88: Summoning of Witnesses

Provision Summary:

- Tribunal may issue summons to:
 - Parties or third persons to appear
 - Produce documents
- Mode of service: as per Section 169 of CGST Act
- Applies to both pending and part-heard matters

Rule 89: Form and Contents of Summons

Provision Summary:

- Summons must state:
 - Purpose (attendance or document production)
 - Name of Tribunal
 - Description of documents to be produced
- Summons must be signed by Registrar or any empowered officer

Rule 90: Oath or Affirmation

Provision Summary:

- Witnesses must be examined under oath or solemn affirmation
- Must take oath in accordance with Oaths Act, 1969

Rule 91: Recording of Deposition

Provision Summary:

- Deposition shall:
 - Be recorded by the Bench or an officer under its direction
 - Include questions and answers verbatim
 - Be read over and signed by witness and Bench

Rule 92: Witness to Be Examined in Presence of Parties

Provision Summary:

- All examination must be done:
- In presence of parties, or
- After issuing notice to absent party

Rule 93: Grant of Discharge Certificate to Witness

Provision Summary:

• Once deposition is complete, witness gets a discharge certificate in GSTAT FORM-05.



Rule 94: Witness Allowance

Provision Summary:

- Witnesses are entitled to allowances as per:
 - Civil court standards or
 - As determined by the Tribunal
- Paid out of the Tribunal's budget

Rule 95: Commission for Examination of Witness

Provision Summary:

- Tribunal may appoint a Commission to:
 - Record evidence of any witness
 - Usually when personal appearance is not feasible
- Order must state:
 - Time, place, scope, and identity of witness

Rule 96: Procedures for Commission

Provision Summary:

- Commissioner can:
 - Examine witness under oath
 - Allow cross-examination
 - Record all proceedings, which are submitted to Tribunal

Rule 97: Submission of Commission Report

Provision Summary:

- Report must be submitted to the Tribunal along with:
 - All documents
 - Examination notes
 - Order passed (if any)

CHAPTER XIII – DISPOSAL OF CASES AND PRONOUNCEMENT OF ORDERS

Rule 98: Time Limit for Pronouncement

- Orders must be pronounced within 60 days from:
 - Final hearing date, or
 - Date of receipt of last written submission





Rule 99: Pronouncement of Orders

Provision Summary:

- May be pronounced by:
 - The Bench that heard the matter, or
 - Any member of the Bench, if both have agreed
- Pronouncement can be in open court or by uploading on GSTAT portal
- Rule 100: Signing of Orders

Provision Summary:

- Order must be signed and dated by all Members who heard the case.
- Last signing date = Date of order

Rule 101: Corrections in Orders

Provision Summary:

- Tribunal may correct clerical/arithmetical errors in:
 - Orders
 - Judgments
 - Proceedings

Rule 102: Rectification of Mistakes

Provision Summary:

- Tribunal may rectify errors apparent on face of record
- Within **3 months** from order date
- Either suo motu or on application

Rule 103: Review of Orders

Provision Summary:

• Tribunal cannot review its orders unless expressly permitted under the Act

Rule 104: Publication of Orders

Provision Summary:

- Significant orders may be published in:
 - Official journals
 - Law reports
 - Portal or approved media

Rule 105: Orders to Be Communicated

Provision Summary:

 Orders must be sent to parties and the original adjudicating/appellate authority and other authorities as applicable





Rule 106: Maintenance of Order Sheet

Provision Summary:

- Registrar must maintain authenticated order sheets
- Contains:
 - Bench name
 - Members
 - Case details
 - Summary of orders

Rule 107: Procedure on Death or Insolvency After Order

Provision Summary:

- If a party dies or is liquidated after order:
 - Legal representative/insolvency professional can pursue:
 - Rectification
 - Appeal
 - Execution

Rule 108: Consolidation of Appeals

Provision Summary:

- Tribunal may consolidate:
 - Multiple appeals with common questions of law/facts
 - To reduce duplication

Rule 109: Withdrawal of Appeal

Provision Summary:

- Appeal may be withdrawn with Tribunal's permission
- Tribunal may impose conditions or costs

Rule 110: Dismissal of Non-Prosecuted Appeals

Provision Summary:

- If appellant:
 - Fails to appear
 - Does not pursue the matter
- Tribunal may dismiss for default

Rule 111: Restoration of Appeal

Provision Summary:

• Dismissed appeals may be restored if: Application is filed within 30 days and Tribunal is satisfied of sufficient cause



Rule 112: Remand Proceedings

Provision Summary:

- Where a matter is remanded, Tribunal may:
 - Specify time for completion
 - Call for reports
 - Re-fix matter for fresh hearing

Rule 113: Return of Appeal Documents

Provision Summary:

- After final disposal:
 - Documents can be returned on application
 - Registry will retain certified copies before return

Rule 114: Compliance of Tribunal Orders

Provision Summary:

- Registrar must track and:
 - Ensure execution
 - Follow up with tax authorities for compliance

CHAPTER XIV – ELECTRONIC FILING AND HYBRID PROCEEDINGS

Rule 115: Electronic Filing and Hybrid Proceedings

Provision Summary:

- All filings under these Rules shall be made electronically via the GSTAT Portal.
- Tribunal may allow hybrid proceedings, i.e.:
 - Physical presence + Virtual hearings
 - Or completely virtual, as deemed appropriate
- Registrar to manage:
 - All digital filings
 - Records
 - Service and communication

CHAPTER XV – MISCELLANEOUS

Rule 116: Certified Copies

- Any party can apply for certified copy of 1)Orders, 2)Pleadings, 3)Proceedings
- Must apply using GSTAT FORM-06 and pay prescribed fee



Rule 117: Form of Certificate

Provision Summary:

- Copies must be certified with:
 - Statement that it's a true copy
 - Date of certification
 - Signature and seal of the certifying officer

Rule 118: Filing of Orders from Higher Courts

Provision Summary:

- If High Court or Supreme Court issues directions affecting Tribunal matters:
 - Certified copy must be filed before the Registrar
 - Tribunal will issue fresh direction/order in light of that

Rule 119: Compliance of HC/SC Orders

Provision Summary:

- Tribunal must comply with all directions of higher courts.
- Registrar must place the matter before appropriate Bench immediately.

Rule 120: Inspection by Tribunal Officials

Provision Summary:

- Registrar or other authorised Tribunal officials may:
 - Inspect records, systems, registers at any bench
 - Report findings to the President

Rule 121: Instructions to Registry

Provision Summary:

- President or Registrar may issue:
 - Practice directions
 - Guidelines or orders to be followed by Registry

Rule 122: Dress Code for Tribunal Officers

Provision Summary:

- Tribunal officers must appear in:
 - Black coat over white shirt and trousers/saree
 - Exemption from coat allowed during summer

Rule 123: Filing Defects and Compliance

Provision Summary:

• Registrar may specify: Minor defects to be rectified by counsel & Timeline for correction



Rule 124: Power to Relax

Provision Summary:

- Tribunal may relax any rule to:
 - Avoid hardship
 - Serve justice

KEY TAKEAWAYS FROM GSTAT PROCEDURE RULES 2025

- Low-Value Appeals Not Admitted: GSTAT will not entertain appeals where the total amount involved (tax, ITC, fee, fine, or penalty) is less than ₹50,000.
- Monetary Limits for Departmental Appeals: Appeals can be filed by tax authorities only if the tax amount exceeds ₹20 lakh for GSTAT, ₹1 crore for High Courts, and ₹2 crore for the Supreme Court (subject to exceptions).
- **CGST Forms for Appeal:** Taxpayers file appeals using Form **GST APL-05**; the department uses Form **GST APL-07**.
- New GSTAT Forms Introduced: The 2025 Rules bring in specific forms:
 - **GSTAT FORM-01** Interlocutory Applications
 - **GSTAT FORM-04** Memorandum of Appearance
 - GSTAT FORM-05 Likely main appeal form
 - GSTAT FORM-06 Certified copy request form
- <u>E-Filing Mandated</u>: Appeals are to be **filed electronically through the GSTAT Portal**, with provisions for hybrid hearings (physical + virtual).
- <u>Manual Filing (Transitional Phase)</u>: In case e-filing functionality is not live, initial manual filings may be accepted.
- <u>Mandatory Attachments</u>: Appeal submissions must include: Order copy, Grounds of appeal, Statement of facts, Proof of fee & pre-deposit
- <u>Structured Hearing Framework:</u> Limited adjournments (likely capped at 3 per party) to avoid undue delays.
- **Rectification Window:** GSTAT can **rectify apparent errors in orders** within **three months** of issuance.



MORE INFORMATION ABOUT US



The GST Insider: Stay Informed, Stay Compliant

As we conclude this edition of **The GST Insider**, we hope the insights and updates have provided valuable knowledge to our readers. Our commitment remains steadfast in delivering timely, accurate, and relevant information to help you navigate the complexities of the GST landscape. We have explored significant developments and shared expert opinions to help you stay compliant and maximize benefits.

We are grateful for your continued support and engagement. Your feedback and suggestions are invaluable as we strive to make "The GST Insider" a trusted resource for all your GST-related needs.

Until the next issue, stay informed, stay compliant, and keep thriving in your business endeavors.

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