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GST Appellate Tribunal (GSTAT)

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GST Appellate Tribunal (GSTAT)

Can a tribunal exist in law and still hear no case? GSTAT did exactly that for years. This lesson covers its law, benches, President, the 2026 deadline and the way it now works.

1 What is GSTAT?

GST disputes need an appeal forum when a taxpayer disagrees with an order. GSTAT is that forum.

What does the law say?

- The GST Appellate Tribunal (GSTAT) is set up under Section 109 of the Central Goods and Services Tax (CGST) Act, 2017.
- The Finance Act, 2023 substituted Section 109 with a new text.
- The Tribunal hears appeals against orders of the Appellate Authority and the Revisional Authority.
- It works through a Principal Bench and State Benches.

What does GSTAT not do?

GSTAT does not set GST rates. It decides individual disputes. It is a quasi-judicial body.

What is the memory hook?

Think “GSTAT is the second appeal”. The first appeal goes to the Appellate Authority. The next one goes to GSTAT.

Quick check 1. GSTAT sets the rate of GST on goods and services. *(True or False?)* See answer ↓

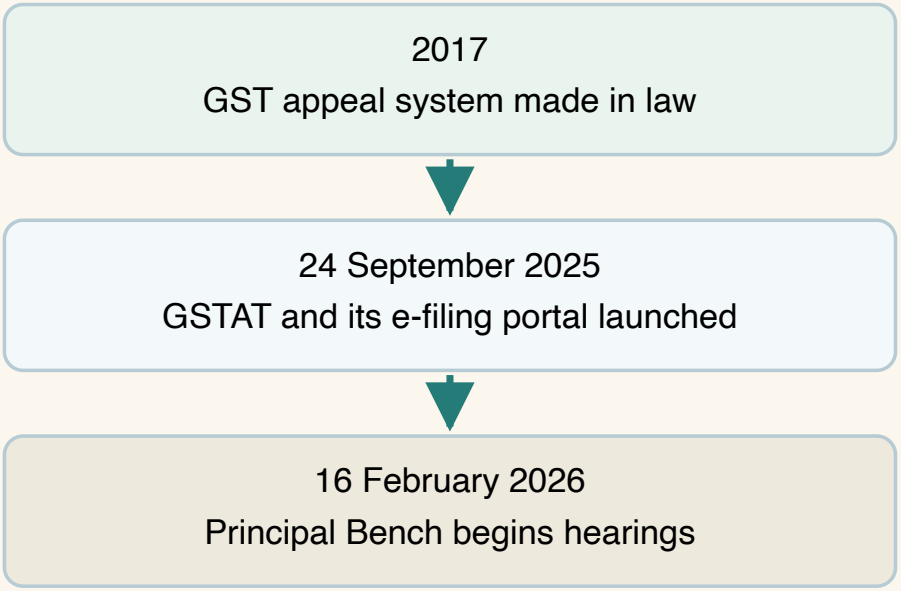
Sources: studycafe.in; dor.gov.in; taxguru.in

2 Did GSTAT start working the day it was created?

No. This is the trap at the heart of its story. Being in law is not the same as being at work.



Finance Minister Nirmala Sitharaman, who formally launched GSTAT in September 2025. Photo: Government of India, GODL-India, via Wikimedia Commons.



In law first, working much later. Original explanatory diagram.

What is the timeline?

- **2017:** the CGST Act made the GST appeal system, but no GSTAT was working.
- **2023:** the Finance Act, 2023 rewrote Section 109.
- **6 May 2024:** Justice Sanjaya Kumar Mishra took oath as its first President.
- **24 September 2025:** the Finance Minister formally launched GSTAT and its e-filing portal.
- **16 February 2026:** the Principal Bench in New Delhi began hearing cases. The Cuttack State Bench began the same day.

Why does it matter?

For years, a taxpayer who lost a first appeal had no tribunal to go to. The next route was a writ petition in a High Court.

What is the memory hook?

Think “law 2017, launch 2025, hearings 2026”.

> **Quick check 2.** GSTAT was hearing appeals as soon as the CGST Act came in 2017. *(True or False?)* See answer ↓

Sources: taxguru.in; newsonair.gov.in

Sources: scconline.com; sansalegal.com

Sources: taxguru.in; commons.wikimedia.org

3 How is GSTAT built, and who leads it?

GSTAT is not one courtroom. It is a network of benches.



Jharkhand High Court, Ranchi. GSTAT's first President was once its Chief Justice. Photo: Wikimedia Commons, CC BY-SA 4.0.

What are the benches?

- There is one Principal Bench in New Delhi.
- There are 31 State Benches across 45 locations.
- The Principal Bench has exclusive jurisdiction over appeals that raise a place of supply issue.
- Other appeals go to the State Bench of the state where the taxpayer is registered.
- Benches began work in phases through 2026.

Who sits on a bench?

The Principal Bench has a President, a Judicial Member, a Technical Member (Centre) and a Technical Member (State). The Government's launch note says each bench has two judicial members, one Centre

technical member and one State technical member. Simpler matters may go to a single member.

Who is the President?

- Justice (Retd.) Sanjaya Kumar Mishra is the first President.
- He is a former Chief Justice of the Jharkhand High Court.
- A Search-cum-Selection Committee headed by the Chief Justice of India selected him.
- The Finance Minister administered his oath on 6 May 2024.

What is the memory hook?

Think “one Principal, 31 States, one judge from Jharkhand”.

> **Quick check 3.** GSTAT has a Principal Bench in New Delhi and 31 State Benches. *(True or False?)* See answer ↓

Sources: taxguru.in; dor.gov.in

Sources: scconline.com; commons.wikimedia.org

4 Is GSTAT the same as the GST Council?

No. The names sound alike, but the jobs differ.

What does each body do?

- **GST Council:** a policy body. It decides rates, exemptions and rule changes.
- **GSTAT:** an appellate body. It decides individual disputes.

How do exam writers test this?

A question may say GSTAT sets GST rates. It may also say the Council hears appeals. Both are wrong.

What is the memory hook?

Think “Council makes the rules, GSTAT judges the dispute”.

> **Quick check 4.** Appeals involving a place of supply issue go to the Principal Bench. *(True or False?)* See answer ↓

Sources: taxguru.in; taxheal.com

5 What was the backlog deadline?

Years without a tribunal left many appeals waiting. The Government set a one-time window to file them.

What were the dates?

- The backlog deadline was 30 June 2026.
- The Government moved it by one month, to 31 July 2026.
- Stakeholders had reported portal trouble during a filing rush.
- About 30,000 appeals were filed in the last 15 days.
- Daily filings peaked at about 5,500.

Who did it cover?

The window covered older orders. Newer orders follow the normal limit under Section 112 of the CGST Act.

What is the memory hook?

Think “30 June became 31 July”.

> **Quick check 5.** The GST Council hears individual appeals against GST orders. *(True or False?)* See answer ↓

Sources: scconline.com; newsonair.gov.in; taxmann.com

6 How is GSTAT working in 2026?

2026 is its first working year. It is also building its own case law.

What happened in September 2026?

- On 15 September 2026, the Bengaluru bench allowed an appeal by Conduent Business Services India LLP (Limited Liability Partnership). It set aside Section 74 penalties on two audit issues.
- On 26 September 2026, news reports said GSTAT had released Volume I of its e-journal. It carries 20 GST cases and 7 anti-profiteering cases.
- Late September 2026, the portal added an online facility to apply for transfer of appeals between benches.
- It also added a way for respondents to file a reply without a cross-objection.

Why do the e-journal and transfers matter?

Similar appeals should get similar results. A journal and a transfer route help GSTAT stay consistent.

What is the memory hook?

Think “rulings, journal, transfers”.

> **Quick check 6.** The backlog appeal deadline moved from 30 June to 31 July 2026. *(True or False?)* See answer ↓

Sources: taxguru.in; taxo.online

Sources: studycafe.in

7 What are the common exam traps?

Three mix-ups appear again and again.

What are the traps?

- **Law or work?** GSTAT was in law long before it heard a case.
- **Council or Tribunal?** The Council sets policy. The Tribunal hears appeals.
- **Which bench?** Place of supply appeals go to the Principal Bench.

Why check the date?

New benches and rules keep arriving. Check the GSTAT portal before you rely on a number.

> **Quick check 7.** GSTAT's first President is a former Chief Justice of the Jharkhand High Court. *(True or False?)* See answer ↓

Sources: dor.gov.in; taxheal.com

Practice MCQs

1. Under which section of the CGST Act, 2017 is the GST Appellate Tribunal (GSTAT) constituted?

A. Section 132

B. Section 122

C. Section 112

D. Section 109

See answer ↓

2. How many years did GSTAT remain non-operational after being created in law in 2017?

A. 10 years

B. 5 years

C. 3 years

D. 8 years

See answer ↓

3. Who is the current President of GSTAT, and what was his prior position?

A. Justice (Retd.) Sanjaya Kumar Mishra; former Chief Justice, Jharkhand High Court

B. Justice D.Y. Chandrachud; former Chief Justice of India

C. Justice N.V. Ramana; former Chief Justice of India

D. Nitin Gupta; former CBDT Chairman

See answer ↓

4. By when was the GSTAT e-filing portal launched, and when did the Principal Bench begin its first actual hearings?

A. Jan 2025 portal; Jun 2025 hearings

B. Jun 2026 portal; Jul 2026 hearings

C. Feb 2026 portal; Sep 2026 hearings

D. Sep 2025 portal; Feb 2026 hearings

See answer ↓

5. In the 15 days before the original 30 June 2026 GSTAT deadline, how many appeals were filed, with daily volumes peaking at what number?

A. 30,000 filed; peak 5,500/day

B. 5.82 lakh filed; peak 20,000/day

C. 10,000 filed; peak 2,000/day

D. 50,000 filed; peak 8,000/day

See answer ↓

Answer Key

1. **D.** The answer is Section 109. Section 109 of the CGST Act, 2017 sets up the Appellate Tribunal. The Finance Act, 2023 substituted its text. Section 112 is the appeal section, not the Tribunal's. Sections 122 and 132 are about penalties and offences. Memory hook: 109 builds the Tribunal. ↑ Q1
2. **D.** The answer is 8 years. GSTAT was in law from 2017. It was launched on 24 September 2025. Hearings began on 16 February 2026. So the Tribunal sat idle for about eight years. Memory hook: law 2017, launch 2025. ↑ Q2
3. **A.** The answer is Justice (Retd.) Sanjaya Kumar Mishra, former Chief Justice of the Jharkhand High Court. He took oath as first President on 6 May 2024. The other judges named never led GSTAT. Memory hook: Mishra from Jharkhand. ↑ Q3
4. **D.** The answer is September 2025 for the portal and February 2026 for hearings. The portal and the Tribunal were launched on 24 September 2025. The Principal Bench began hearings on 16 February 2026. The other options mix up the order. Memory hook: portal first, hearings later. ↑ Q4
5. **A.** The answer is 30,000 appeals, with a daily peak of 5,500. These figures come from the Government's note on moving the deadline from 30 June to 31 July 2026. The other options inflate the numbers. Memory hook: 30,000 in 15 days. ↑ Q5

Quick-check answers

1. **False.** it is false. The GST Council sets rates. GSTAT hears appeals. ↑ 1
2. **False.** it is false. The Tribunal was launched in September 2025 and began hearings in February 2026. ↑ 2
3. **True.** The 31 State Benches span 45 locations. ↑ 3
4. **True.** The Principal Bench has exclusive jurisdiction over these appeals. ↑ 4
5. **False.** it is false. The Council is a policy body. GSTAT hears the appeals. ↑ 5
6. **True.** Stakeholders had reported portal trouble in the last filing rush. ↑ 6
7. **True.** Justice (Retd.) Sanjaya Kumar Mishra took oath on 6 May 2024. ↑ 7

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