

Ministry issues notification for GSTAT with provisions for 'circuit' and 'sitting'

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The Finance Ministry has issued a notification regarding the constitution of the Principal and State Benches of the GST Appellate Tribunal, adding circuits and locations. The notification will take effect from September 1, 2023.

The new notification will supersede two previous ones (issued in September 2023 and December 2024) and has added a new column titled 'sitting/circuit'.

It reiterates constituting the Principal Bench of the

GSTAT at New Delhi. Also, there will be 31 Benches in States with 63 judicial members and 33 technical members for the Centre and States together.

Uttar Pradesh and Maharashtra (along with Goa) will have three Benches each, while other larger States, such as Gujarat, Karnataka, Rajasthan, and Tamil Nadu (along with Puducherry) will have two Benches each.

CIRCUIT OPERATIONS

The new notification states that locations shown as 'circuit' will be operational in such a manner as the President may order, depending on

the number of appeals filed by suppliers in the respective States/jurisdiction.

For example, Panaji, Puducherry, Aizawl, Agartala and Kohima have been designated as circuits and Mumbai, Chennai and Kolkata as locations. Also, the additional sitting associated with the Bench will be operated by one judicial member and one technical member, it added.

For example, Visakhapatnam, Rajkot, Hissar, Srinagar, Thiruvananthapuram, Thane, Chhatrapati Sambhajnagar, Chandigarh, Coimbatore, Prayagraj and Agra will have sittings.

The Government has

already appointed retired Justice Sanjaya Kumar Mishra as President of GSTAT.

The Principal Bench will take up matters related to inter-State disputes, while Benches in States will take up all other issues, including rates. The aggrieved parties can appeal to the High Courts and Supreme Court.

GST Tribunals are envisioned as specialised bodies to handle disputes related to GST.

However, several legal, administrative and constitutional challenges have contributed to the delay in their establishment.