

# GSTAT braces for rush in appeals ahead of June 30 filing deadline

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Finance ministry officials expect a surge in filing of appeals before the Goods and Services Tax Appellate Tribunal (GSTAT) ahead of the June 30 deadline related to orders issued before April 1, 2026, even as around 8,000 appeals have been filed on the portal so far.

A senior finance ministry official said taxpayers appear to be deferring filing appeals in GST-related disputes primarily due to the mandatory pre-deposit requirement, which locks up working capital. The official added that the government would closely monitor the pendency and pace of filings and may consider extending the deadline, if required.

An email sent to the finance ministry remained unanswered till the time of going to the press.

“Most taxpayers are waiting till the eleventh hour because they have to deposit 10 per cent of the remaining disputed tax as pre-deposit at the time of filing the appeal to GSTAT, in addition to the 10 per cent already paid at the first appellate stage as per the GST law. This effectively locks up 20 per cent of the disputed tax amount, creating significant working capital pressure,” the official said.

Addressing an industry interaction in late January, GSTAT President Justice Sanjaya Kumar Mishra had said that nearly 582,000 cases had already been disposed of at the first appellate stage and around 200,000 appeals were expected to be filed before the tribunal by June 30, 2026. He had urged taxpayers and professionals not to wait until the last moment to file appeals and assured that minor technical or human errors would not lead to appeals being treated as defective.

According to sources, while all 32 GSTAT benches - including the Principal Bench - have been declared operational, only one bench currently has full-fledged infrastructure in place. The remaining benches are functioning from makeshift arrangements, with infrastructure work at other locations in the final stages and expected to be completed within a month.

Vivek Jalan, Partner at Tax Connect Advisory Services LLP, said that given the pendency at the first appellate stage, the expected volume of litigation before



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GSTAT remains substantial.

“With only around 50 days to go, only around 8,000 appeals have been filed. Hence, taxpayers should hasten the filing so that there is no case of the appeals getting time-barred,” he added.

Jalan pointed out that GSTAT can condone delays only up to three months, making timely filing critical for taxpayers.

Prashanth Agarwal, partner at Price Waterhouse & Co, said taxpayers were now showing urgency in filing appeals and the numbers were expected to rise significantly in the coming weeks.

“Given the timelines, taxpayers are showing urgency in filing appeals to relevant GSTAT and we expect the numbers to significantly increase considering the total pendencies,” Agarwal said. He noted that industry had sought clarifications from the government on several legal and technical interpretation issues, including pre-deposit requirements and jurisdiction-related matters.

“There are technical and legal interpretation-related issues where the industry has reached out seeking clarification, including those pertaining to pre-deposit and jurisdiction, and it would help the industry if the relevant authorities could issue clarifications on the same,” Agarwal said.

Jalan also highlighted several technical and legal considerations involved filing appeals before the tribunal. For instance, cases involving “place of supply” disputes would fall under the jurisdiction of the Principal Bench in New Delhi instead of state benches.