

MARWAR GST APPELLATE TRIBUNAL BAR ASSOCIATION

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Dated : 10.06.2026

Before the Hon'ble President,
GST Appellate Tribunal,
New Delhi.

Sub: Representation on issues faced while filing of Appeal on GSTAT Portal and certain provisions under GSTAT (Procedure) Rules, 2025

Respected Sir,

In continuation of our earlier representation, we would like to submit before your goodself the following issues which we believe that require an attention from the perspective of taxpayers, practitioners, and authorities alike.

It is respectfully submitted that, as per Order No. 1499–1502 dated 24.09.2025 issued by the Hon'ble GST Appellate Tribunal, it was noted on the basis of information received from GSTN that a large number of appeals are expected to be filed, leading to the introduction of a staggered filing mechanism. This indicates a substantial anticipated backlog, particularly since GST was implemented from 01.07.2017. However, despite such anticipation, the number of appeals filed does not appear to be commensurate with such expectations, and this representation seeks to respectfully highlight certain issues which may require kind consideration.

It is respectfully submitted that the Tribunal, being the last fact-finding authority, occupies a distinct position and is intended to remain simple, accessible, and facilitative so that every eligible person may approach it

without impediment. It is further submitted that taxpayers generally perceive the Tribunal as a forum for speedy and inexpensive justice within reach; however, as matters progress to higher forums such as the Hon'ble High Courts and the Hon'ble Supreme Court, not all litigants possess the financial resources, time, and capacity to pursue such remedies. It is therefore humbly submitted that ensuring ease of access at the Tribunal stage is of paramount importance.

In continuation of the above, it is respectfully submitted that the very intent behind the constitution of Tribunals is to ensure expeditious and effective adjudication of disputes, particularly in specialised fields such as taxation. In this regard, it is relevant to note that Articles 323A and 323B were introduced in the Constitution of India to provide for adjudication through Tribunals, with Article 323B specifically encompassing matters relating to levy, assessment, collection, and enforcement of taxes. The objective has thus always been to facilitate quicker, efficient, and accessible resolution of disputes. It is further respectfully submitted that, as noted in the 215th Report of the Law Commission of India, Administrative Tribunals are distinguished from ordinary courts and are intended to be free from various technicalities, with the objective of providing speedy and inexpensive justice to litigants. In this backdrop and considering the paramount importance of maintaining accessibility at the Tribunal stage, it is humbly submitted that any procedural complexities in filing appeals before the Hon'ble GSTAT may hinder the effective achievement of this objective and may therefore merit reconsideration.

It is respectfully submitted that the taxpayers who would be approaching the Hon'ble GSTAT are those who have already duly filed appeals before the Appellate Authorities and have demonstrated sufficient vigilance in pursuing their remedies at the earlier stage. Therefore, under normal circumstances, such taxpayers would not lack diligence in filing appeals before the Hon'ble GSTAT. It is thus respectfully submitted that any delay, if occasioned, would not be on account of lack of vigilance, and to proceed on any assumption to the contrary may not fully reflect the practical realities faced by litigants. This representation seeks to humbly place before Your Honour certain genuine and practical difficulties which have led to such situations, so that the same may kindly be considered and addressed in the proper context.

It is further respectfully submitted that relaxation in uploading of documents has already been provided, and on a similar footing, corresponding relaxation in filing requirements may also kindly be considered.

It is therefore most respectfully submitted that, particularly during the initial period, a more relaxed approach may kindly be adopted in the filing requirements, such as

1. Complexity in GSTAT Filing Form-

The issue regarding complexity of the forms and hindrances in filing of the forms is nothing new to GST and had also arisen at the time of implementation of GST from 01.07.2017, when concerns were raised regarding the technical complexities in the prescribed forms. By way of illustration, it may kindly be considered that at the stage when GSTR-3B was introduced in place of GSTR-1/2/3 on being too technical and complex, the compliance requirements were minimal, largely confined to reporting of figures without stringent system validations such as matching with GSTR-2A/2B or other checks. Over a period of time, as taxpayers became accustomed to the system, additional requirements and validations were gradually introduced, thereby aligning compliance expectations in a phased manner. A similar approach was adopted in the case of GSTR-9 and GSTR-9C, where certain fields and requirements were initially kept non-mandatory to facilitate ease of compliance, and as the process became streamlined and taxpayers became familiar with the forms, some of those requirements were made mandatory, while certain aspects continue to remain non-mandatory even at present.

For the GSTAT form, as has been highlighted in our earlier representations as well, the form is highly complex and the time involved in filling the form is, in several cases, even more than the time required for preparation of the appeal itself. The primary issue is that while the appeal is drafted in a continuous and structured manner, the form requires the same information to be broken down into multiple separate fields, necessitating culling out and re-structuring of the contents in the prescribed format, thereby resulting in duplication and substantial re-writing. Like, with regard to the sequence of events in chronological order, while the same can conveniently be prepared in a single document, the requirement of entering each event separately with individual dates on the portal involves considerable time and effort. It is most respectfully submitted that this is not to suggest that any necessary information ought not to be placed before the Hon'ble Bench, and the same would in any case be duly provided by way of a detailed appeal; however, the present format results in avoidable duplication and procedural burden.

- a) **Making certain fields optional initially and gradually make them mandatory**-It is requested to make certain fields including the case summary tab as optional and therefore, during the initial phase, the appellant may kindly be required to fill only such mandatory fields in the form as are necessary for the registry to verify basic eligibility and compliance requirements and permitting the appeal filed to be treated as sufficient compliance for the purposes of filing for the details to be filled in the case summary tab.

- b) **Relaxation in Chronological Event Entry Requirements**-With regard to the chronological sequence of events, the same may kindly be permitted to be uploaded in a consolidated document format, rather than requiring separate entry of each individual event on the portal.

- c) **Need for Integration with GSTN and Import of Records**-Where Form APL-04 can be imported from the GSTN system, a similar facility may kindly be extended to enable import of all relevant documents already uploaded in respect of the case on the GST portal.

When, at the stage of filing of appeal before the Commissioner (Appeals), such import of data and documents is permitted and certain procedural requirements are effectively dispensed with by virtue of such integration, it is respectfully submitted that a similar approach may kindly be adopted for appeals before the Hon'ble GSTAT.

- d) **Relaxation of 29-Point Checklist Requirements**-The prescribed 29-point checklist as per the portal and which is not part of the form, may kindly be made optional during the initial phase.

- e) **Relaxation in Signing Requirements**-The requirement of signing may also be suitably relaxed, permitting a consolidated signature at the end of the document, particularly since the documents are being uploaded on the portal and a copy of the same would always remain available for future reference.

- f) **Issues in Portal-Based Fee Computation**-It is further respectfully submitted that even at present, the portal appears to be calculating fees which may not be fully in

consonance with the applicable provisions, resulting in collection of higher fees in certain cases. It is therefore most respectfully prayed that appropriate directions may kindly be issued so that, at the stage of scrutiny by the Registry, such excess fees, if any, may be duly verified and refunded to the appellant. It is further respectfully submitted that in certain cases, the portal also appears to be calculating lesser fees than what may be prescribed, which would not only necessitate issuance of defect notices. Such consequences would arise not on account of any lack of vigilance on the part of the litigants at the time of filing, but due to operational issues at the portal level, thereby causing undue hardship to genuine appellants.

g) Non-Availability of Appropriate Options in Dropdown for State/Zone and Jurisdiction Details

It is respectfully submitted that taxpayers and professionals are facing practical difficulties on the GSTAT portal while selecting the details relating to “State/Zone of the Appellate Authority” and “Jurisdiction of the Appellate / Revisional Authority”. The dropdown list provided on the portal does not appear to be comprehensive and, in several cases, the relevant jurisdictional options are not available.

For instance, where the Jurisdiction of the Appellate / Revisional Authority is selected as “Centre” for the appellate orders pertaining to Jodhpur, the “State/Zone of the Appellate Authority” dropdown reflects only limited options such as “Jaipur”, whereas other relevant jurisdictions such as “Jodhpur” are not available in the list. Further, where the jurisdiction is selected as “State”, only the name of the State such as “Rajasthan” is appearing without any further specific options. The relevant screenshot for Central Jurisdiction is as follows-

- Order Details
- Basic Details
- Case Details
- Appellant Details
- Add Respondent
- Add Representative
- Demand details
- Upload Document

Basic Details

| | | | |
|--|-------------|---|----------------------------|
| Reference No : - | | | |
| Select Act* | CGST & SGST | Section* | |
| Add More Act | | | |
| Case Type * | Appeal | Does the appeal/application involve any issue over which only the Principal Bench has jurisdiction in terms of the provisions of the Act or rules/notification made/issued thereunder * | |
| Jurisdiction of Appellate/Revisional authority* | CENTER | State/ Zone of Appellate authority * | |
| Has the original order of adjudication been passed by a common adjudicating authority* | Select | Appellate/Revisional authority who has passed the impugned order* | Select Appellate Authority |
| Parentage | Parentage | | |

- Select Jurisdiction ---
- CHANDIGARH
- DELHI
- PANCHKULA
- LUCKNOW
- MEERUT
- VISHAKAPATNAM-AMARAVATHI
- HYDERABAD
- BENGALURU
- THIRUVANANTHAPURAM
- CHENNAI
- RANCHI
- KOLKATA
- BHUBANESWAR
- GUWAHATI
- JAIPUR
- AHMEDABAD
- VADODARA
- NAGPUR
- MUMBAI
- JAIPUR

Save and Next

- Order Details
- Basic Details
- Case Details
- Appellant Details
- Add Respondent
- Add Representative
- Demand details
- Upload Document
- Check List
- Court Fees
- Final Preview

Basic Details

| | | | |
|--|-------------|---|----------------------------|
| Reference No : - | | | |
| Select Act* | CGST & SGST | Section* | Section-112 |
| Add More Act | | | |
| Case Type * | Appeal | Does the appeal/application involve any issue over which only the Principal Bench has jurisdiction in terms of the provisions of the Act or rules/notification made/issued thereunder * | No |
| Jurisdiction of Appellate/Revisional authority* | CENTER | State/ Zone of Appellate authority * | JAIPUR |
| Has the original order of adjudication been passed by a common adjudicating authority* | Select | Appellate/Revisional authority who has passed the impugned order* | Select Appellate Authority |
| Parentage | Parentage | | |

- Select Appellate Authority
- Commissioner-Revisional Authority
- Commissioner-Revisional Authority
- Commissioner (Appeals) -Appellate Authority
- Commissioner (Appeals) -Appellate Authority
- Add/ Joint Commissioner-Appellate Authority
- Add/ Joint Commissioner-Appellate Authority
- Commissioner-Revisional Authority
- Commissioner-Revisional Authority
- Add/ Joint Commissioner--Revisional Authority

Save and Next

Similarly, in cases where the order has been passed by Central Authorities having jurisdiction in Jammu, there is no option available for “Jammu & Kashmir” in the dropdown list. Due to such restrictive dropdown options, taxpayers are facing difficulty in correctly selecting and mapping the jurisdictional details on the portal, which may result in incorrect filing and unnecessary procedural hardship.

Further, upon selecting ‘State’ as the jurisdiction of the Appellate Authority, the portal provides multiple identical options for the Appellate Authority, despite there being only one Appellate Authority at Jodhpur. This creates ambiguity and appears to be a system-related issue. A screenshot evidencing the same is reproduced below.

The screenshot shows the 'Basic Details' section of the GSTAT portal. The form contains the following fields and values:

- Reference No : -
- Select Act*: CGST & SGST
- Section*: Section-112
- Add More Act
- Case Type*: Appeal
- Does the appeal/application involve any issue over which only the Principal Bench has jurisdiction in terms of the provisions of the Act or rules/notification made/issued thereunder*: No
- Jurisdiction of Appellate/Revisional authority*: STATE
- State/ Zone of Appellate authority*: Rajasthan
- Has the original order of adjudication been passed by a common adjudicating authority*: Select
- Appellate/Revisional authority who has passed the impugned order*: Select Appellate Authority
- Parentage: Parentage

The dropdown menu for 'Appellate/Revisional authority who has passed the impugned order' is open, showing a list of identical options: 'Appellate Authority, State Tax, Jodhpur'. A 'Save and Next' button is visible below the form.

It is therefore requested that the dropdown list may kindly be updated and appropriate clarification may also be issued to ensure smooth and accurate filing of appeals on the GSTAT portal

2. **Need for Alignment, Simplification, and Rationalisation of Provisions**-It is respectfully submitted that, in light of the fact that at many places hearings have already commenced and practical experiences are emerging, the issues highlighted hereinabove, namely interlocutory and inspection fee burden, certified copy and acknowledgment inconsistency, multiple certifications and signature formalities, mandatory English translation requirement, restrictive additional evidence provisions, authorised representative related procedural rigidity, place of supply bench-reference consequences, rectification limitation shorter than statute, and the overarching need for simplified filing procedure, collectively merit kind reconsideration. It is humbly submitted that these aspects, whether viewed individually or cumulatively, may create avoidable procedural difficulties for appellants and may affect smooth access to the Hon'ble Tribunal. It is therefore most respectfully prayed that the aforesaid provisions may kindly be reviewed in light of the statutory scheme, the object of expeditious adjudication, and the practical realities being faced by litigants and professionals.

3. **Request to consider the issues raised by us earlier and are pending consideration**- It is respectfully submitted that certain issues raised in our earlier representations dated 29.01.2026, 04.03.2026 and 02.06.2026 continue to remain pending consideration. In view of the importance of these issues for the effective functioning of the Tribunal and for ensuring ease of access to justice for taxpayers and practitioners, it is humbly requested that the said issues may kindly be taken up for consideration and appropriate directions may be issued at the earliest. Timely resolution of these concerns would significantly contribute towards streamlining procedures and enhancing the efficiency of the appellate mechanism.

It is further respectfully submitted that, based upon discussions amongst members of the Bar and various Associations, such relaxation in filing requirements would align the process with the established filing practices followed before several Tribunals and the Hon'ble High Courts, thereby ensuring greater uniformity, ease of compliance, and effective access to justice.

In such circumstances, it is humbly submitted that the process may kindly be simplified, particularly during the initial phase, so as to facilitate effective compliance by taxpayers

and enable them to gradually align with the procedural requirements. Such a calibrated and facilitative approach would significantly contribute towards enhancing effective access to justice and improving the overall efficiency of the appellate system.

Respectfully submitted,

For Marwar GST Appellate Tribunal Bar Association

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CA Pradeep Jain

(President)

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