



Cabinet

Cabinet approves creation of the National Bench of the Goods and Services Tax Appellate Tribunal (GSTAT)

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The Union Cabinet, chaired by the Prime Minister Shri Narendra Modi, has approved the creation of National Bench of the Goods and Services Tax Appellate Tribunal (GSTAT).

The National Bench of the Appellate Tribunal shall be situated at New Delhi. GSTAT shall be presided over by the President and shall consist of one Technical Member (Centre) and one Technical Member (State).

The creation of the National Bench of the GSTAT would amount to one time expenditure of Rs.92.50 lakh while the recurring expenditure would be Rs.6.86 crore per annum.

Details:

Goods and Services Tax Appellate Tribunal is the forum of second appeal in GST laws and the first common forum of dispute resolution between Centre and States. The appeals against the orders in first appeals issued by the Appellate Authorities under the Central and State GST Acts lie before the GST Appellate Tribunal, which is common under the Central as well as State GST Acts. Being a common forum, GST Appellate Tribunal will ensure that there is uniformity in redressal of disputes arising under GST, and therefore, in implementation of GST across the country.

Chapter XVIII of the CGST Act provides for the Appeal and Review Mechanism for dispute resolution under the GST Regime. Section 109 of this Chapter under CGST Act empowers the Central Government to constitute, on the recommendation of Council, by notification, with effect from such date as may be specified therein, an Appellate Tribunal known as the Goods and Services Tax Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority.

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