

# GST Appellate Tribunal

July 9, 2019

Recently the 35th GST council meeting was held under the chairmanship of Union finance minister. During the meeting the council took following decisions regarding Goods and Services Tax Appellate Tribunal (GSTAT);

- The Council took a decision regarding the location of the State and the Area Benches for the Goods and Services Tax Appellate Tribunal (GSTAT) for various States and Union Territories with legislature.
- It has been decided to have a common State Bench for the States of Sikkim, Nagaland, Manipur and Arunachal Pradesh.
- The Council also decided to introduce electronic invoicing system in a phase-wise manner for B2B transactions.

## About National Bench of the Goods and Services Tax Appellate Tribunal (GSTAT)

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