



Goods & Services Tax Appellate Tribunal (GSTAT)
Department of Revenue, Ministry of Finance
6th Floor, Tower-1, Jeevan Bharti Building
Connaught Place, New Delhi-110001

F. No. GSTAT/Pr. Bench/Portal/125/25-26

1499-1502
24/09/2025

Date: 24-09-2025

Order No.

All appeals and applications before the Goods and Services Tax Appellate Tribunal (hereinafter referred to as "GSTAT"), arising out of the orders or decisions of the appellate and revisional authorities under sections 107 and 108, respectively of the Central Goods and Services Tax Act, 2017 are, in accordance with the provisions of rule 115 of the Goods and Services Tax Appellate (Procedure) Rules, 2025 (hereinafter referred to in this order as "the Rules"), to be filed and processed electronically on the portal developed by NIC for this purpose and all such appeals shall be heard and recorded on the said portal.

Information received by the GSTAT, Principal Bench, from the GSTN, regarding appeals filed before the first appellate authorities under section 107 of the Act, suggests that a huge number of such appeals have been filed before the said authorities and disposed off by them. All such orders passed by the 1st Appellate Authorities and decisions of the Revisional Authorities passed under Section 108 of the Act, are appealable before the GSTAT.

NIC has communicated that being a new system, there is a statable probability that the portal may face capacity and concurrency issues if most of the appellants visit the portal for filing appeals to overcome limitation and that this might adversely affect the performance of the newly designed system, leading to problems for the appellants. Accordingly, it has been suggested that the filing of appeals may be staggered over a period of time to lower the burden on the system.

Accordingly, in view of the large number of appeals likely to be filed before the GSTAT and in view of the constraints on the system resources, as stated above, and with the objective of removing any difficulty that may be occasioned to potential appellants as well as to the system by simultaneous filing of appeals before the GSTAT, in exercise of the powers conferred by rule 123 of the Rules, the President is pleased to direct that appeals in respect of the category of cases specified in column (2) of the Table appended hereto below shall be filed before the Appellate Tribunal during the period specified in the corresponding column (3) of the said Table:

Table

| Sl. no. | Period of filing appeal in Form APL-01 or APL-03 under section 107 of the Act or issuance of notice in Form RVN-01 in terms of Section 108 of the Act | Period during which the appeal under section 112 of the Act before the GSTAT may be filed |
|---------|--|---|
| 1 | Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or before 31.01.2022 | Period commencing on 24.09.2025 and ending on 31.10.2025 or any date succeeding such date being not later than 30.06.2026 |
| 2 | Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.02.2022 but on or before 28.02.2023 | Period commencing on 01.11.2025 and ending on 30.11.2025 or any date succeeding such date being not later than 30.06.2026 |
| 3 | Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.03.2023 but on or before 31.01.2024 | Period commencing on 01.12.2025 and ending on 31.12.2025 or any date succeeding such date being not later than 30.06.2026 |
| 4 | Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.02.2024 but on or before 31.05.2024 | Period commencing on 01.01.2026 and ending on 31.01.2026 or any date succeeding such date being not later than 30.06.2026 |
| 5 | Such orders of the Appellate authorities | Period commencing on |



| | | |
|---|---|--|
| | or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.06.2024 but on or before 31.03.2026 | 01.02.2026 or any date succeeding such date being not later than 30.06.2026 |
| 6 | All orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, has not been filed or, as the case may be, issued on the common portal on or before 31.03.2026 | Period commencing on 01.03.2026 or any date succeeding such date being not later than 30.06.2026 |

Explanation-I : For the purposes of this order, the expression "common portal" shall have the meaning assigned to by clause (26) of section 2 of the Central Goods and Services Tax Act, 2017 (Act 12 of 2017).

Explanation-II : This order is not in derogation of the powers of the Appellate Tribunal under Sub-Section (6) of 112 of the CGST Act.



**(Sanjaya Kumar Mishra)
President
GST Appellate Tribunal**

Copy to-

- 1) The Joint Secretary, Department of Revenue
- 2) Shri Kamal Sharma, HoD, NIC, for uploading the same on the GSTAT Appeal Portal.
- 3) Shri Alok Kumar, EVP, GSTN
- 4) Notice Board

