



सत्यमेव जयते

भारत सरकार / Government of India
वित्त मंत्रालय / Ministry of Finance
राजस्व विभाग / Department of Revenue
जीएसटी अपीलीय न्यायाधिकरण / Goods and Services Tax Appellate Tribunal
कोलकाता बेंच / Kolkata Bench
Address: 2/5, Judges Court Road, Alipore, Kolkata
(Old Door Sanchar Bhawan)



File No. GSTAT/Kolkata/2025-2026/36

Dated: 23.03.2026

PUBLIC NOTICE NO. 01/2026

Subject: Functioning of Goods & Services Tax Appellate Tribunal, Kolkata Bench- Reg.

It is hereby informed for general information of all stakeholders, including taxpayers, departmental authorities, authorized representatives, and other concerned persons, that the **Kolkata Bench** of the Goods and Services Tax Appellate Tribunal (GSTAT) has commenced functioning. The office address of the Kolkata Bench, GSTAT is as:

“2/5, Judges Court Road, Alipore, Kolkata-700027 (Old Door Sanchar Bhawan)”

2. The Kolkata Bench shall exercise jurisdiction over the following States and Union Territory:

- West Bengal
- Sikkim
- Andaman and Nicobar Islands

3. The Bench shall hear appeals filed under the provisions of the **Central Goods and Services Tax Act, 2017** and the respective State/Union Territory Goods and Services Tax Acts, as applicable, arising from the above-mentioned jurisdictions.

4. All appeals, applications, and related proceedings pertaining to the aforesaid jurisdictions shall henceforth be filed before the Kolkata Bench in accordance with the provisions of the **Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025** and other applicable laws, rules, and instructions issued from time to time.

5. The Chapter III of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025 governs the procedure to be followed for the institution of appeals before this Tribunal. It is also informed that for the convenience of all concerned the e-filing Advisory, the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, and various orders issued by the Tribunal from time to time have been made available on the GSTAT Portal (<https://efiling.gstat.gov.in>) under the “NOTICE” section.

6. In case of any difficulty/inconvenience faced by the appellant while filing appeals/applications, they can contact the toll-free No. **1800-103-4782** of the GSTAT e-filing portal. Appellant may also raise a ticket in the Incident Report Form by accessing web address i.e. <https://efiling.gstat.gov.in/reportIssue.drt>.

7. This Public Notice is issued in the public interest with a view to apprising the trade, taxpayers, and departmental authorities about the establishment and commencement of functioning of the GSTAT, Kolkata Bench.

8. The Trade and Industry Associations/Chambers of Commerce/Authorised Representatives/Tax Bar Associations/Legal Practitioners are requested to disseminate the contents of this Public Notice among their members and give it a wide publicity.

Avijit Pal 23.03.2026
(Avijit Pal)

Deputy Registrar
GSTAT, Kolkata

To,

1. The Pr. Chief Commissioner CGST & CX, Kolkata Zone.
2. The Secretary, Department of Finance, Government of West Bengal.
3. The Controller of Accounts cum Secretary, Finance Department, Government of Sikkim.
4. The Secretary (Finance), Andaman and Nicobar Administration Secretariat.
5. The Commissioner, Directorate of Commercial Taxes, Govt. of West Bengal.
6. The Chairperson, The Bengal Chamber of Commerce & Industry.
7. The Members of Trade & Industry.
8. Authorized Representatives/Tax Bar Associations/Legal Practitioners.

Copy for information to:

1. The Registrar General, Hon'ble High Court at Calcutta.
2. The Registrar, Principal Bench, GSTAT, New Delhi.
3. As per E-mail List.

Avijit Pal 23.03.2026
(Avijit Pal)

Deputy Registrar
GSTAT, Kolkata