



भारत सरकार / Government of India
वित्त मंत्रालय / Ministry of Finance
राजस्व विभाग / Department of Revenue
जीएसटी अपीलिय अधिकरण / GST Appellate Tribunal
एर्नाकुलम पीठ/ Ernakulam Bench
Address: 4th floor, Vadakkekotta Metro Station,
Tripunithura, Ernakulam-682301
Email: shobhit.kr.rivastava@gstat.gov.in



F. No. GSTAT_EKM/Misc/01/2026

Dated: 26.03.2026

Public Notice No. 01/2026

Subject: Functioning of Goods and Services Tax Appellate Tribunal, Ernakulam Bench-reg

Notice is hereby given for the information of all stakeholders—including taxpayers, competent departmental authorities, authorized representatives, and other concerned parties—that the **Ernakulam Bench** of the **Goods and Services Tax Appellate Tribunal (GSTAT)** has formally commenced its judicial operations. The temporary office address of the Ernakulam Bench, GSTAT is:

"3rd Floor, CGST Headquarters, Central Revenue Building, I.S. Press Road, Kacheripady, Ernakulam, Kerala-682018"

2. The Ernakulam Bench shall exercise jurisdiction over the **Kerala State and Union Territory of Lakshadweep** as notified by the Department of Revenue vide notification no S.O. 5063(E) dated 26.11.2024.

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. Henceforth, all appeals, applications, and proceedings pertaining to the aforementioned jurisdictions shall be instituted before the Ernakulam Bench. Such filings must strictly adhere to the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, in conjunction with all other prevailing statutes, regulatory frameworks, and administrative directives issued periodically.

5. The procedural framework for the institution of appeals is governed by **Chapter III of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025**. For the guidance of all concerned parties, the official e-filing Advisory, the Procedure Rules, and presidential orders have been duly published and remain accessible on the **GSTAT Portal** (<https://efiling.gstat.gov.in>) within the designated 'NOTICE' section.

6. In case of any difficulty faced while filing appeals/applications, appellants can contact the toll-free number **1800-103-4782** or raise a ticket via the Incident Report Form at efiling.gstat.gov.in.

7. This Public Notice is promulgated in the public interest to formally apprise the trade, taxpayers, and competent departmental authorities regarding the official establishment and the commencement of the judicial operations of the Goods and Services Tax Appellate Tribunal (GSTAT), Ernakulam Bench.

8. 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.

This issues with the approval of the Hon`ble Vice President.


Assistant Registrar
GSTAT, Ernakulam Bench

To

1. The Registrar General, High Court of Kerala, Ernakulam.
2. The Pr: Chief Commissioner of CGST and Custom, Thiruvananthapuram Zone.
3. The Additional Chief Secretary, Finance Department, Govt. of Kerala.
4. The Commissioner (Excise), U.T. Administration of Lakshadweep.
5. The Commissioner, SGST Department, Thiruvananthapuram.
6. The Secretary, Cochin Chamber of Commerce & Industry, Ernakulam.
7. The Director, Directorate of Industries and Commerce, Thiruvananthapuram.
8. Authorised Representatives/Tax Bar Associations/Legal Practitioners.

Copy for information to

1. The Registrar, Principal Bench, GSTAT, New Delhi.
2. The JR/DR/AR, State Benches of GSTAT.
3. As per e-mail list.