



Goods and Service Tax Appellate Tribunal
(GSTAT)
Department Of Revenue, Ministry of
Finance
Block 18 NGHC, Khelgaon Housing Society,
Ranchi Jharkhand 834012.



F. No. -EST/02-2026/GSTAT RANCHI BENCH

Date: 15.05.2026

CIRCULAR

Subject: Dress Code for Authorised Representatives Appearing before the GST Appellate Tribunal.

Attention of all concerned is invited to Rule 122 of GSTAT Procedure Rules, 2025: GOI Notification Number: G.S.R. 256(E) dated 24/04/2025 relating to the dress to be worn by the authorised representatives appearing before the Appellate Tribunal.

In terms of the said Rule, every authorised representative other than a relative or regular employee of a party shall appear before the Appellate Tribunal in his professional dress, if any, and, if there is no such dress —

(a) if a male, in a close-collared black coat, or in an open-collared black coat, with white shirt and black tie; or

(b) if a female, in a black coat over a white sari or any other white dress:

Provided that during the summer season from the 15th April to 31st August, the authorised representatives may, when appearing before a Bench of the Appellate Tribunal, dispense with the wearing of a black coat.

Explanation. - For the purpose of this rule, the expression, —regular employee of a party“ shall not include a departmental officer who is appointed as an authorised representative.

All concerned are requested to ensure strict compliance with the above dress code while appearing before the Appellate Tribunal.

This issues with the approval of the Hon'ble Vice President, GSTAT Ranchi Bench.

Vishal Kumar
15/05/2026

(Vishal Kumar)
Deputy Registrar
GSTAT Ranchi Bench

Copy for information to: -

1. The Registrar, Pr. Bench, GSTAT, New Delhi.
2. The Pr. Commissioner, CGST Commissionerate Ranchi.
3. The Pr. Commissioner, CGST Commissionerate Jamshedpur.
4. The Secretary, Jharkhand State GST (Commercial Taxes Department.
5. The President/Secretary, Jharkhand High Court Bar Association, Ranchi.
6. The President, Jharkhand Commercial Taxes Bar Association (JCTBA), Ranchi.
7. Notice Board