



भारत सरकार / Government of India  
वित्त मंत्रालय / Ministry of Finance  
राजस्व विभाग / Department of Revenue  
जीएसटी अपीलिय अधिकरण / GST Appellate Tribunal  
बैंगलोर पीठ / Bengaluru Bench  
NACIN, No. 40, HMT Factory,  
Main Road Next to HMT School, Jalahalli  
Bengaluru, Karnataka 560013



F.No. GSTAT/Bengaluru Bench/01/2025-26

Dated: 27.05.2026

**Public Notice No. 01/2026**

**Subject: Functioning of Goods and Services Tax Appellate Tribunal, Bengaluru Bench-regarding**

This is to notify all stakeholders-including taxpayers, competent departmental authorities, authorized representatives and other concerned parties, that the Bengaluru Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) has formally commenced its functioning from the temporary premises of NACIN, Bengaluru at: Ground, 3<sup>rd</sup> and 5<sup>th</sup> Floor, NACIN, No. 40, HMT Factory Main Road Next to HMT School, Jalahalli, Bengaluru, 560013.

2. The GSTAT, Bengaluru Bench shall exercise jurisdiction over the Karnataka State wide notification no S.O. 5063(E) dated 26.11.2024 issued by Department of Revenue, which includes all districts of Karnataka.
3. The Bench shall hear appeals filed under the provisions of the Central Goods and Services Tax Act, 2017 and Karnataka Goods and Services Tax Acts arising from the above-mentioned jurisdictions.
4. Henceforth, all appeals, applications, and proceedings pertaining to the aforementioned jurisdictions shall be instituted before GSTAT, Bengaluru 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](https://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), Bengaluru 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, GSTAT, Bengaluru.



**(Ritesh Kumar)**  
**Assistant Registrar**  
**GSTAT, Bengaluru Bench**

**To**

1. The Registrar General, High Court of Karnataka, Bengaluru.
2. The Pr. Chief Commissioner of CGST and Customs, Bengaluru Zone.
3. The Additional Chief Secretary, Finance Department, Govt. of Karnataka.
4. The Commissioner of Commercial Taxes(Karnataka State GST), Bengaluru.
5. The Director, Directorate of Industries and Commerce, Bengaluru.
6. Authorised Representatives/Tax Bar Associations/Legal Practitioners.
7. Confederation of Indian Industry(CII), Bangalore

**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.