



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/CPGRAM/2025-26/136**

**Date:** 22.04.2026

172  
22/04/26

To,

Shri Asim Zafar,

Cantonment DIG Colony,

Varanasi, Uttar Pradesh – 221002.

Subject: Response to Grievance No. PMOPG/E/2026/0043871 dated 16.03.2026 filed by Shri Asim Zafar on Rule 23(1) of the GST Appellate Tribunal (Procedure) Rules, 2025-reg.

Sir,

With regards to your Grievance No. PMOPG/E/2026/0043871 dated 16.03.2026 received in this office on 27.03.2026 vide Department of Revenue letter F. No. A-50/2/2025-GSTAT-DOR-Part-(1) dated 24.03.2026. The said grievance has been examined in detail vis-à-vis the requirements of Rule 23(1) of the GST Appellate Tribunal (Procedure) Rules, 2025, particularly on the submission of English translations for impugned orders issued in Hindi by departmental authorities.

2. The said grievance specifically highlights the procedural consequences whereby the burden of arranging an English translation of a departmental order passed in Hindi or any regional language is placed upon the appellant, thereby making the maintainability of a statutory appeal contingent upon curing a defect which originates from the issuing authority itself. In this connection, it is clarified that Rule 23(1) of the GSTAT (Procedure) Rules, 2025 expressly requires that any document, including an impugned departmental order not in English, must be accompanied by a certified English translation for acceptance by the Registry. The Tribunal lacks independent authority to amend these rules, as legislative and procedural formulations rest with the parent Ministry. Placing the onus of translation on the appellant is a standard procedural safeguard in appellate mechanisms: the party invoking the statutory remedy of appeal is required to


present a complete and compliant set of papers so that the Tribunal can proceed without any impediment arising from language variation. This does not amount to penalising the appellant for a "defect" created by the issuing authority; rather, it recognises that while departmental authorities are entitled to issue orders in Hindi or any regional language, the appellate forum operates under a separate, centrally framed procedural code that prioritises English for judicial efficiency.

3. The issuance of adjudication and appellate orders in Hindi is governed as per Official Languages Act, 1963. Section 3(3) of the Official Languages Act, read with Rule 6 of the Official Languages Rules, 1976. The Tribunal is neither empowered to issue directions to the concerned authorities to issue order in one particular language. However, to address the practical difficulties faced by appellants during the transitional phase, the Tribunal has, vide Office Order dated 20.01.2026 and instructions dated 10.03.2026, adopted a lenient approach for an initial period of six months. Where the Members of the Bench are able to read and understand Hindi, appeals filed along with the original Hindi orders/documents are being accepted without insisting on immediate translation.

4. Additionally, a committee for examining various representations received in this office has been constituted vide Office Order No. 147/2025 dated 08.09.2025, to scrutinize multiple representations received in this office regarding amendment of Rule 23(1) of GSTAT (Procedure) Rules, 2025 in favour of the Hindi/vernacular Languages.

5 This issues with the approval of the Hon'ble President, GSTAT.

Yours sincerely,

 *Siddhartha*  
22-04-2026  
(Siddhartha Gupta)  
Assistant Registrar,  
Pr. Bench, GSTAT

Copy to:

1. The Under Secretary, GSTAT Cell, Department of Revenue, Ministry of Finance, Kartavya Bhawan, New Delhi.