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/Benches/PB/2026/157 Date: 29.07.2026

OFFICE ORDER No. 4/GSTAT/PB/2026

Subject: Reconstitution of Benches and Revised Classification of Categories of Cases in the Goods and Services Tax Appellate Tribunal (GSTAT)

In continuation of Office Order No. 03/GSTAT/PB/2026 dated 14.05.2026, consequent upon the joining of three Technical Members (State) at the State Benches of the Goods and Services Tax Appellate Tribunal (GSTAT), namely **Chennai, Madurai and Delhi**, and analysing the feedback, the following Benches are hereby reconstituted with modification of assignment and categorisation of cases as per Rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, with effect from 1st August 2026:-

I. Reconstitution of Benches

A. Delhi Bench

1. Sh. Sanjay Kumar Aggarwal, Vice-President, along with Sh. Rajiv Kapoor, Technical Member (Centre), will take up all the cases of Category-I (all working days).
2. Sh. Arun Kumar Singal, Judicial Member, along with Sh. Sanjeev Kumar Jain, Technical Member (State), will take up all the cases of Category-II (all working days).

B. Tamil Nadu

Chennai Bench

1. Sh. Praveen Kumar Jain, Vice-President, along with Sh. Shaik Khader Rahman, Technical Member (Centre), shall hear all Category-I cases on Monday and Tuesday.
2. Sh. Praveen Kumar Jain, Vice-President, along with Sh. Kadirvelu Gnanasekaran, Technical Member (State), shall hear all Category-II cases on Wednesday.

Coimbatore Bench

1. Sh. Praveen Kumar Jain, Vice-President, along with Sh. M. Mathew Jolly, Technical Member (Centre), shall hear all matters falling under Categories I and II on Thursday.

Madurai Bench

1. Sh. Praveen Kumar Jain, Vice-President, along with Sh. Selvaraj Gnanakumar, Technical Member (State), shall hear all matters falling under Categories I and II on the 1st, 2nd and 3rd Friday of every month.

Puducherry (Circuit Bench)

1. Sh. Praveen Kumar Jain, Vice-President, along with Sh. Shaik Khader Rahman, Technical Member (Centre), shall hear all matters falling under Categories I and II on the 4th and 5th Friday of every month.

C. Lucknow Bench, Uttar Pradesh

In addition to the above, the following changes are made in respect of the Lucknow Bench:

1. Sh. Santosh Kumar Srivastava, Judicial Member, along with Sh. Arvind Kumar, Technical Member (State), shall hear all Category-I cases on all working days.
2. Sh. Narendra Kumar, Judicial Member, along with Sh. Alok Chopra, Technical Member (Centre), shall hear all Category-II cases on all working days.

II. Revised Classification of Cases

The revised classification of Category-I and Category-II cases shall apply to all Benches of GSTAT across India, except the Bengaluru Bench, as under:

Category-I Cases

The following matters shall be treated as Category-I cases:

1. Misclassification of any goods or services or both
2. Wrong applicability of a notification issued under the provisions of this Act
3. Incorrect determination of time of supply of goods or services or both
4. Incorrect determination of value of supply of goods or services or both
5. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit
6. Incorrect determination of the liability to pay tax on any goods or services or both
7. Order of disqualification of GSTP/cancellation of enrolment of GSTP
8. Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)
9. Tax wrongfully collected/Tax collected not paid to Government.
10. Order of assessment including that of a non-filer or evading registration or protective assessment

11. Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited
12. Order rejecting/granting provisional refund
13. Order denying/reducing/withholding/granting refund
14. Issue related to provisional assessment
15. Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property
16. Order relating to rectification/withdrawal of an earlier order
17. Order creating/modifying/withdrawing demand under earlier law
18. Order permitting payment in instalments

Category-II Cases

The following matters shall be treated as Category-II cases:

1. Whether applicant is required to be registered or has been granted Suo moto registration
2. Whether any particular thing done by the applicant results in supply of goods or services or both
3. Determination of tax not paid or short paid on outward supply u/s 73
4. Excess ITC availed/utilized u/s 73
5. Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74
6. Excess ITC availed/utilized determined u/s 74
7. Rejection/acceptance of application for registration
8. Rejection/acceptance of application for amendment to registration
9. Suspension of registration
10. Order dropping show-cause in relation to registration
11. Denial of facility to pay tax under composition scheme
12. Cancellation of registration
13. Rejection/acceptance of application for revocation of cancellation of registration
14. Order accepting reply of taxpayer/order dropping show cause notice
15. Order relating to provisional attachment of property
16. Order imposing penalty

17. Order permitting compounding of any offense or withdrawing such order.
18. Any other matter not specifically covered under Categories I and II (Residual Category).

III. Special Classification for Bengaluru Bench (Karnataka)

The following classification shall apply exclusively to the Bengaluru Bench.

Constitution of Benches

1. Sh. H. G. Nagarathna, Vice-President, along with Sh. D. Jagannatha Sagar, Technical Member (State), shall hear all Category-I cases on all working days.
2. Sh. Srikanth Venkatraman, Judicial Member, along with Ms. Sudha Koka, Technical Member (Centre), shall hear all Category-II cases on all working days.
3. Sh. Prabhakaran P. M., Judicial Member, along with Sh. Ravi Jesuraj S., Technical Member (State), shall hear all Category-III cases on all working days.

Category-I

1. Misclassification of any goods or services or both
2. Wrong applicability of a notification issued under the provisions of this Act
3. Incorrect determination of time of supply of goods or services or both
4. Incorrect determination of value of supply of goods or services or both
5. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit
6. Incorrect determination of the liability to pay tax on any goods or services or both
7. Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited
8. Order rejecting/granting provisional refund
9. Order denying/reducing/withholding/granting refund
10. Issue related to provisional assessment

11. Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property
12. Any other matter not specifically covered under Categories I and II (Residual Category)

Category-II

1. Whether applicant is required to be registered or has been granted suo moto registration
2. Whether any particular thing done by the applicant results in supply of goods or services or both
3. Order of disqualification of GSTP/cancellation of enrolment of GSTP
4. Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)
5. Tax wrongfully collected/Tax collected not paid to Government.
6. Order of assessment including that of a non-filer or evading registration or protective assessment
7. Order permitting payment in instalments
8. Order relating to provisional attachment of property
9. Order imposing penalty
10. Order relating to rectification/withdrawal of an earlier order
11. Order creating/modifying/withdrawing demand under earlier law
12. Order permitting compounding of any offense or withdrawing such order.

Category-III

1. Determination of tax not paid or short paid on outward supply u/s 73
2. Excess ITC availed/utilized u/s 73
3. Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74
4. Excess ITC availed/utilized determined u/s 74
5. Rejection/acceptance of application for registration
6. Rejection/acceptance of application for amendment to registration
7. Suspension of registration
8. Order dropping show-cause in relation to registration
9. Denial of facility to pay tax under composition scheme
10. Cancellation of registration

11. Rejection/acceptance of application for revocation of cancellation of registration
12. Order accepting reply of taxpayer/order dropping show cause notice

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IV. Part Heard Matters: -

All part-heard matters shall be released and shall be reassigned in accordance with the revised classification and assignment of cases under this Office Order.

V. Guidelines for Classification of Cases by the Registry

In order to obviate any ambiguity or inconsistency in the assignment of cases under different categories and to ensure uniformity in the process of classification, it is advised that while determining the category under which a case falls, the Registry shall take into consideration the declaration made by the Appellant / Petitioner. However, such declaration shall not be treated as conclusive or determinative of the category to which the matter belongs. The Registry shall independently examine the pleadings, the factual matrix of the case, and the nature of the questions of law involved, so as to place the case before appropriate Bench. In other words, it is directed that the Registry of the Bench shall not classify a matter solely on the basis of the declaration furnished by the Appellant/Petitioner. The declaration shall only serve as one of the relevant factors to be considered. The Registry shall, after a careful examination of the facts of the case and law involved sought to be raised, take a considered decision regarding the appropriate category of the case and place the matter before Bench.

SANJAY KUMAR MISHRA

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(Dr. Sanjaya Kumar Mishra)
President, GSTAT

Copy to:-

1.) The Vice-President, GSTAT, All State Benches
2.) The Hon'ble Members, GSTAT, All State Benches
3.) The Joint Secretary, GSTAT Cell, Department of Revenue
4.) PS to the Additional Secretary., D/o Revenue, M/o Finance.
5.) The JR/DR/AR of all State Benches of GSTAT
6.) Notice Board
7.) Office Order