



भारत सरकार / Government of India
वित्त मंत्रालय / Ministry of Finance
राजस्व विभाग / Department of Revenue
जीएसटी अपीलिय अधिकरण / GST Appellate Tribunal
मुंबई पीठ / Mumbai Bench
Address: 6th & 7th Floor, Central GST Bhawan,
Bandra Kurla Complex, Bandra (E), Mumbai-400051.
Email: mumbai.courtroom1@gstat.gov.in



F. No. GSTAT/Mumbai Bench/Public Notice/2026

Dated 13.07.2026

Public Notice No.03/2026

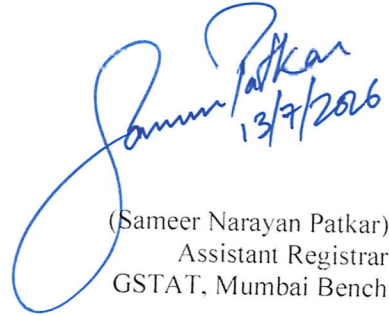
Subject: Circulation of Advisory for Token Generation for Filing Appeals - Introduction of additional mechanism to record the intent and sufficient compliance for filing an Appeal within due date i.e. 31st July 2026 -regarding

GSTAT has introduced an additional mechanism, whereby, an appellant can record the intent to file an appeal on or before 31st July 2026 by submitting bare minimum basic details and obtaining a token therefor. Thereafter, the appellant can use that token and complete the actual filing within a period of 60 days from the date of token generation. If the token is obtained on or before 31st July 2026, it will be deemed to be sufficient compliance for the purpose of filing appeals within due date.

2. The detailed advisory regarding the use and applicability of the token is attached herewith for the information of all stakeholders including Taxpayers, Competent Departmental Authorities, Authorized Representatives and other concerned parties.

3. The same may be widely circulated at your end please.

Encl.: As above.

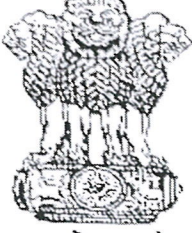

(Sameer Narayan Patkar)
Assistant Registrar
GSTAT, Mumbai Bench

To

1. The Pr. Chief Commissioner of CGST & C. Ex., Mumbai Zone, Churchgate, Mumbai.
2. The Chief Commissioner of CGST and Customs, Pune Zone, Pune.
3. The Commissioner of State Tax, GST Department, Govt of Maharashtra, Mumbai.
4. The Commissioner of State Tax, Department of State Tax, Govt of Goa, Panaji, Goa.
5. Trade & Industry Associations, Authorised Representatives / Tax Bar Associations / Legal Practitioners.

Copy for information to:

1. The Vice President, GSTAT, Maharashtra & Goa.
2. The Registrar, Principal Bench, GSTAT, New Delhi.
3. The Deputy Registrar, GSTAT, Mumbai Bench.
4. The Joint Registrar/Deputy Registrar/Assistant Registrar, all State Benches of GSTAT.
5. Guard file.

 सत्यमेव जयते	GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE (GST APPELLATE TRIBUNAL) PRINCIPAL BENCH, NEW DELHI	 धर्मो रक्षति रक्षितः
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F.No. ADM-ADMI/40/2026-AR-PRGSTAT ⁶⁰¹ 10/07/26 Date: 10th July 2026

Order No. 156/2026

Reference: - Letter dated 09.07.2026 vide F. No. A-50/7/2025-GSTAT-DOR-Part(1) issued by Department of Revenue.

The online E-filing portal for filing appeal before the GST Appellate Tribunal (GSTAT) under Section 112 of the CGST Act 2017, is fully functional and appeals are being filed from 24th September 2025 and onwards. The due date for filing of appeals under Section 112(1) and (3) of the CGST Act 2017 was extended by a month up to 31st July 2026.

2. Accordingly, in order to facilitate smooth filing of appeals and considering them to be filed within due date, in exercise of the powers conferred by Rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, it has been directed by the Hon'ble President, GSTAT, to introduce an additional mechanism, as proposed by the NIC, whereby, an appellant can record the intent to file an appeal on or before 31st July 2026 by submitting bare minimum basic details and obtaining a token therefore. Thereafter, the appellant can use that token and complete the actual filing within a period of 60 days from the date of token generation.

3. If the token is obtained on or before 31st July 2026, it will be deemed to be sufficient compliance for the purpose of filing appeals within due date.

4. The detailed advisory regarding the use and applicability of the token is attached with this order.

Issued under directions by Hon'ble President, GSTAT.

Mayank Kr Jain 10/07/2026
(Judge Mayank Kumar Jain)
Judicial Member, Principal Bench
GST Appellate Tribunal, New Delhi.

Copy to- 1) The GSTN/NIC, for making necessary functionality on the Portal.

- 2) The Department of Revenue, for information.
- 3) The Website of GSTAT

Advisory for Token Generation for Filing Appeals – Important Guidance

Users who are facing issues while filing an appeal are advised to use the prescribed form (<https://efiling.gstat.gov.in/userRequest.dn>) for token generation which has also made available through the marquee under the header section of the GSTAT portal home page. (<https://efiling.gstat.gov.in>). This is an electronically generated token certifying intent to file an appeal before the GSTAT, on or before the due dates notified under section 112(1) /112(3) of the CGST Act, 2017. (GSTAT_Due_date_Notification.pdf)

Process for Token Generation

- Complete all required fields in the form.
- If the First Appellate Order being challenged before the GSTAT is **available** on the GST portal, provide the corresponding 16-digit ARN/CRN. If it is **not available** online, enter Order No./Reference No./File No. along with the relevant tax period.
- Upon successful submission of the complaint on this portal, a Token ID will be generated and shared with the user along with the date and time of the token generation.
- This facility is available to taxpayers and tax officials who possess a GSTIN, Temporary ID, UIN, or TDS Registration Number.
- **A separate token must be generated for each appeal.** For example:
 - If a taxpayer is required to file **two appeals**, **two separate tokens** must be generated.
 - One token cannot be used for multiple appeals. Multiple appeals require the generation of an equivalent number of tokens.

The Token generated on or before 31st July 2026 serves as evidence that the user has attempted to initiate the appeal filing process before the statutorily prescribed date. Accordingly, users who have generated a valid token before the said will be considered an exception in cases where the appeal could not be filed within the prescribed time limit due to some technical issues or otherwise with the portal. In such cases, they will not be required to pay the **delay fee**, subject to applicable provisions and verification.

Important Timeline

- As per the order of the Hon'ble President of GSTAT, the appeal must be filed **within 60 days from the date of token generation**. Filing of appeal or application completed within 60 days of generation of this token shall only be considered validly filed within the due date prescribed under the Act.
- Users are advised to keep a record of the token generated and ensure that the appeal is completed within the stipulated period.

- The token shall stand lapsed after 60 days of its generation and no filings will be accepted under the said token after such date.

Advisory to Users

All taxpayers and authorized representatives are requested to generate the required token(s) on or before 31st July 2026, being the last date for filing appeal, in case they encounter filing-related issues and to complete the appeal filing process within the prescribed 60-day period to avail themselves of the applicable relaxation.

Appellants are advised to exercise with due caution, as Tokens generated with incomplete or inaccurate details may be treated as void.