



भारत सरकार/ GOVERNMENT OF INDIA
वित्त मंत्रालय/ MINISTRY OF FINANCE
राजस्व विभाग/ DEPARTMENT OF REVENUE
वस्तु एवं सेवा कर अपीलीय अधिकरण
(जी.एस.टी.ए.टी.) पुणे न्यायपीठ
Goods and Services Tax Appellate Tribunal
(GSTAT) Pune Bench



तीसरी मंज़िल, ए-विंग, केंद्रीय सदन, अकुर्डी रेलवे स्टेशन के पास, अकुर्डी, पुणे - 411044
3rd Floor, A-Wing, Kendriya Sadan, Near Akurdi Railway Station, Akurdi, Pune – 411044

F.No. GSTAT-Pune/Circulars-Notices/10/2026/122

Date: 21/10/2026

CIRCULAR No. 04/2026

Subject: Procedure for seeking adjournment of hearings in appeals and applications listed before the Pune Bench - reg.

Attention is invited to section 113(2) of the Central Goods and Services Tax Act, 2017, under which the Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing for reasons to be recorded in writing, provided that no such adjournment shall be granted more than three times to a party during the hearing of the appeal. Rule 16 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025 (“the Rules”) provides that all adjournments shall normally be sought before the Bench concerned, and rule 47 empowers the Appellate Tribunal to adjourn the hearing, at any stage of the proceedings, on such terms as it deems fit. Rules 42 and 43 provide for the consequences of the non-appearance of the appellant and of the respondent, respectively, when the appeal is called on for hearing.

2. It has been observed that adjournments are being sought by letters or e-mails addressed to the Registry, sometimes on the evening before or on the morning of the hearing, without stating any specific reason, without informing the opposite party, and without any authorised representative appearing when the matter is called out. Requests are also being made on grounds such as the engagement of the authorised representative before another forum or the non-availability of papers. Such requests disrupt the cause list, cause inconvenience to the opposite party, which attends the hearing prepared, and delay the disposal of appeals.

3. Accordingly, for the guidance of parties and their authorised representatives, the following procedure shall be followed in all appeals and applications listed before this Bench.

4. **Adjournment to be sought before the Bench.**

- (i) An adjournment shall be sought from the Bench when the matter is called out on the date of hearing. The party or its authorised representative, or another authorised representative on its behalf, shall appear and make the request:

Provided that where a request has been made in accordance with paragraphs 5 and 6, appearance shall not be necessary for the purpose of the request, and the Bench may decide it on the papers.

- (ii) A request for adjournment, however made, shall not by itself entitle the party to an adjournment, and until the Bench grants it, the matter shall remain listed for hearing on the date fixed.

5. **Advance request.** Where a party seeks an adjournment before the date of hearing, it shall —

- (i) upload a request on the GSTAT Portal against the appeal concerned not later than 1:00 p.m. on the working day immediately preceding the date of hearing; and
- (ii) serve an advance copy of the request on the opposite party or its authorised representative, by e-mail or otherwise, before or at the time of uploading, and upload proof of such service along with the request.

6. **Contents of the request.** Every request made under paragraph 5 shall state —

- (a) the appeal number, the date of hearing, and the name of the party and of the authorised representative making the request;
- (b) the specific reason for which the adjournment is sought, supported by documents where the reason so permits, such as a medical certificate;
- (c) the number of adjournments already granted to that party in the appeal, with their dates, and whether any of them was granted on the same ground; and
- (d) where the reason so permits, the date from which the party will be ready to proceed with the hearing.

7. **Grounds ordinarily not sufficient.** The following shall not ordinarily be treated as sufficient cause for an adjournment:

- (a) the engagement of the authorised representative before any other court, tribunal or authority;
- (b) a change of authorised representative made shortly before the date of hearing;
- (c) the non-availability of papers or of instructions; and
- (d) the non-filing of a reply, rejoinder, written submissions or other document within the time specified by the Rules, by the Bench or by Circular No. 03/2026 of this Bench.

8. **Consideration by the Bench.** The Bench may grant or refuse the adjournment, for reasons to be recorded in writing. In particular, the Bench may —

- (a) refuse a request made after the time specified in paragraph 5, or not made in accordance with paragraphs 5 and 6, unless the reason for it arose after that time;
- (b) grant an adjournment on such terms as it deems fit, including payment of costs to the opposite party, under rules 47, 102 and 120; and
- (c) where an adjournment is refused and the appellant does not appear, dismiss the appeal for default or hear and decide it on merits under rule 42; and where the respondent does not appear, hear and decide the appeal ex parte under rule 43.

No adjournment shall be granted to a party which has already been granted adjournments three times during the hearing of the appeal, in terms of the proviso to section 113(2) of the Central Goods and Services Tax Act, 2017.

9. **Exceptions.** Paragraphs 5 and 8(a) shall not apply where the reason for the adjournment arose after the time specified in paragraph 5 and could not have been foreseen. In such a case, the request may be made at the hearing by any authorised representative on behalf of the party, or may be uploaded on the GSTAT Portal before the commencement of the hearing, with an advance copy to the opposite party.

10. This Circular shall apply to matters listed for hearing on or after the seventh day from the date of its issue.

11. This issues with the approval of the Hon'ble Members of the Pune Bench, GSTAT.

**SACHIN
BHAGWANT
GHAGARE**

Digitally signed by SACHIN BHAGWANT GHAGARE
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2.5.4.20=36c5431615814ed15098aba90bba44cbcd797612
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street=50 Bhagwant Ghagare Tarangan 473472 Samarth
Nagar New Sangavi Pune City
pseudonym=ab0ee36e36e4f4d8ce40ece38e6d294,
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cn=SACHIN BHAGWANT GHAGARE
Date: 2026.10.21 14:39:08 +05'30'

(Sachin B. Ghagare)

**Joint Registrar,
GSTAT, Pune Bench**

Copy to:

1. The Hon'ble Vice-President, Maharashtra and Goa Benches, GST Appellate Tribunal, for kind information.
2. The Hon'ble Members, GST Appellate Tribunal Pune Bench, for kind information.
3. The jurisdictional Chief Commissioner of CGST and the Commissioner of Maharashtra State Tax, for information and dissemination to departmental authorised representatives.
4. The Bar Associations / Tax Practitioners' Association Pune, for information and circulation among members.
5. Notice Board, GSTAT Pune Bench.