

Goods and Services Tax Appellate Tribunal

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Goods and Services Tax Appellate Tribunal Latest News

Recently, the Union Minister for Finance and Corporate Affairs formally launched the Goods and Services Tax Appellate Tribunal (GSTAT) in New Delhi.

About Goods and Services Tax Appellate Tribunal

- It is a **statutory appellate body** established under the **Central Goods and Services Tax Act, 2017 (CGST Act)**.
- It hears various appeals under the said Act and the respective State/UT GST Acts.
- The Tribunal will function through a **Principal Bench in New Delhi** and **31 State Benches across 45 locations in India**.

Composition of Goods and Services Tax Appellate Tribunal

- It consists of **the President** (Head), a **Judicial Member**, and **2 Technical Members** (one from the state and another from the Centre).

- The state bench consists of **two Judicial Members**, a **Technical Member** (Centre) and a **Technical Member** (state).

Eligibility of members of Goods and Services Tax Appellate Tribunal

- The president must be a **Supreme Court judge** or have served the **High Court as the Chief Justice**.
- The Judicial member must be a **High Court Judge** or has served as an Additional District Judge or a District Judge for a **period of 10 years**.
- The **Technical Member** (Centre) must be an **Indian Revenue Service** member belonging to Group A or must be a member of All India Service with three years of experience in administering GST in the Central Government.
- Also, the Technical Member from the Centre should have completed **twenty-five years in Group A services**.
- The **Technical Member** (state) must be a state government officer or **All India Service** officer with the rank above **Additional Commissioner of Value Added Tax**; also, the rank should be above the First Appellate Authority.
- The Technical Member from the state must have **completed twenty-five years** in Group A Services or equivalent and three years administering GST or finance and taxation in the State Government.
- **Age limit and Tenure:** The president and judicial and technical members of GSTAT shall hold office for **four years**, or until he attains the age of **70 years and 67 years**.
- It is equivalent to a Civil Court for trying a case. It can pass orders, hear cases, impose penalties, and revoke or cancel registrations.

Source: **PIB**

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