

GST appellate tribunal may be headed by a former Supreme Court judge

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Why in News?

- Amendments to the Goods and Services Tax (GST) laws to enable the GST Appellate Tribunal's constitution are expected to be introduced in the Lok Sabha.
- The GST Appellate Tribunal is likely to be headed by a former Supreme Court (SC) judge or a former Chief Justice of a High Court (HC).

What Exactly is the Goods and Services Tax (GST)?

- It is an **indirect tax** (not directly paid by customers to the government), that came into effect from **1 July 2017** through the implementation of the **101st Amendment to the Constitution of India** by the Indian government.
- It has actually **replaced** various indirect taxes such as – service taxes, VAT, excise and others in the country.
- It is **levied on the manufacturer or seller** of goods and the providers of services.
- It is divided into five different tax slabs for collection of tax – **0%, 5%, 12%, 18% and 28%**.
- **Types of GST:** State Goods and Services Tax (SGST), Central Goods and Services Tax (CGST) and the Integrated Goods and Services Tax (IGST, on exports and imports).

What is the GST Council?

- **Article 279A** of the Indian Constitution gives power to **the President of India** to constitute a joint forum of the Centre and States called the GST Council, consisting of the –
 - Union Finance Minister – **Chairperson**
 - The Union Minister of State, in-charge of Revenue of finance – **Member**
 - The Minister in-charge of finance or taxation or any other Minister nominated by each State Government – **Members**
- The GST Council is **an apex committee** to modify, reconcile or to make recommendations to the Union and the States on GST, like the goods and services that may be subjected or exempted from GST, model GST laws, etc.

What is the GST Appellate Tribunal?

- **The CGST Act** empowers the Central Government to constitute, **on the recommendation of the GST Council**, an Appellate Tribunal known as the GST Appellate Tribunal.
- It is the **forum of second appeal** in GST laws and the **first common forum of dispute resolution between Centre and States**.
- The appeals against the orders passed by the Appellate Authority under the Central and State GST Acts lie before the GST Appellate Tribunal.
- **Being a common forum**, GST Appellate Tribunal **will ensure that there is uniformity in redressal of disputes arising under GST**, and therefore, in implementation of GST across the country.

News Summary Regarding Expected Amendments to the GST Laws:

- The Council had **reached a broad consensus** on the long-awaited appellate body's functioning.
 - Currently, taxpayers are filing **writ petitions** to directly move the HC and establishment of Appellate tribunal would result in lower burden on the courts and taxpayers and reduce **a pile-up of unresolved legal matters over the tax**.
 - There will be one principal bench of the Appellate Tribunal in New Delhi and several State benches.
 - Appeals pertaining to disputes of less than Rs. 50 lakh that don't deal with a question of law could be decided by a single-member bench.
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Q1) What is the procedure of GST Appeals to Appellate Tribunal?

A person unhappy with the decision of the First Appellate Authority or the Revisional Authority, can appeal against the decision to the National Appellate Tribunal (Appellate Tribunal). They must appeal within 3 months from the date of appeal along with the FORM GST APL-05 and fees.

Q2) What will be the powers of the GST Appellate Tribunal?

The Appellate Tribunal shall have the same powers as a court under the Code of Civil Procedure, 1908, for trying a case. It will be a deemed Civil Court.

Source: [GST appellate tribunal may be headed by a former Supreme Court judge](https://vajiramandravi.com/current-affairs/gst-appellate-tribunal-may-be-headed-by-a-former-supreme-court-judge/)

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