

Suo Motu Disclosure under Section 4 of the Right to Information Act, 2005

**Goods and Services Tax Appellate Tribunal (GSTAT) Ministry of Finance,
Department of Revenue, Government of India**

Website: www.gstat.gov.in

Last Updated: 22.06.2026

Preamble

In compliance with **Section 4** of the Right to Information Act, 2005, and DoPT guidelines issued vide OM No.1/6/2011-IR dated **15.04.2013** (reiterated with modifications vide OM dated **07.11.2019** and **20.09.2022**), GSTAT makes the following proactive disclosure.

GSTAT is a newly constituted statutory body. This disclosure will be updated regularly as more information and infrastructure become available.

1. Organisation, Functions and Duties [Section 4(1)(b)(i)]

The Goods and Services Tax Appellate Tribunal (GSTAT) has been constituted by the Government of India under **Section 109 of the Central Goods and Services Tax Act, 2017** to hear appeals against orders passed by Appellate or Revisional Authorities under Sections 107 or 108 of the CGST Act and corresponding State/UT GST laws. It also handles matters under Section 171 (anti-profiteering).

- **Principal Bench:** New Delhi (administrative headquarters).
- **State Benches:** 31 State Benches with sittings in 45 different locations across the country.
- **President:** Dr. Justice (Retd.) Sanjaya Kumar Mishra (Former Chief Justice, Jharkhand High Court), appointed on 06.05.2024.

Functions: Adjudication of GST appeals, ensuring uniformity in GST interpretation, and providing an independent forum for dispute resolution. The Principal Bench also functions as the National Appellate Authority for Advance Rulings (NAAAR) vide Notification 18/2024 dated 7th May, 2026, issued by the Joint Secretary, Department of Revenue, Ministry of Finance.

2. Powers and Duties of Officers and Employees [Section 4(1)(b)(ii)]

- **President:** Heads the Tribunal; exercises powers under the CGST Act and GSTAT (Procedure) Rules, 2025.
 - **Judicial & Technical Members:** Hear and decide appeals (Bench composition: Principal Bench – President + 1 Judicial Member + 1 Technical Member (Centre) and 1 Technical Member (State); State Benches – comprises Judicial Member, Technical Member (Centre) and Technical Member (State). For details, creation of benches order bearing office order number 3/GSTAT/PB/2026 dated 14.05.2026 may please be accessed at <https://efiling.gstat.gov.in/>
 - **Registrar and other staff:** Handle administrative, registry, and case management functions as per GSTAT (Procedure) Rules, 2025.
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3. Procedure followed in Decision Making [Section 4(1)(b)(iii)]

- Appeals/applications are filed electronically on the GSTAT portal.
 - Cases undergo scrutiny, listing before Division/Single Benches as per rules, hearing, and pronouncement of reasoned orders.
 - Governed by **GSTAT (Procedure) Rules, 2025** (notified 24.04.2025) r/w CGST Act, 2017 as amended and CGST Rules, 2017 as amended and corresponding IGST/SGST/UTGST laws and provisions.
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4. Norms set for Discharge of Functions [Section 4(1)(b)(iv)]

Timelines for disposal of appeals as prescribed under GST law and directions of higher courts. Performance will be monitored on regular intervals and statistics will be published accordingly.

5. Rules, Regulations, Instructions, Manuals & Records [Section 4(1)(b)(v)]

- Central Goods and Services Tax Act, 2017 (and IGST/ SGST Acts).
- **GSTAT (Appointment and Conditions of Service of President and Members) Rules.**
- **GSTAT (Procedure) Rules, 2025.**
- Notifications on constitution of Benches and jurisdiction
- All relevant CBIC Circulars and GST Council recommendations.

Links (where available): Official Gazette notifications and <https://efiling.gstat.gov.in/>.

6. Categories of Documents held [Section 4(1)(b)(vi)]

Appeal files, pleadings, orders/judgments, administrative records, RTI applications & replies, financial records, etc.

7. Boards, Councils, Committees [Section 4(1)(b)(viii)]

- Search-cum-Selection Committee for appointment of President/Members (headed by CJI or nominee).
 - Internal Administrative/Finance Committees: - Internal Complaint Committee constituted vide F. No. GSTAT/Misc (PB-ICC)/2025-26/131 dated 02.02.2026. Further, it was re-constituted on 11.05.2026.
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8. Directory of Officers & Employees [Section 4(1)(b)(ix)]

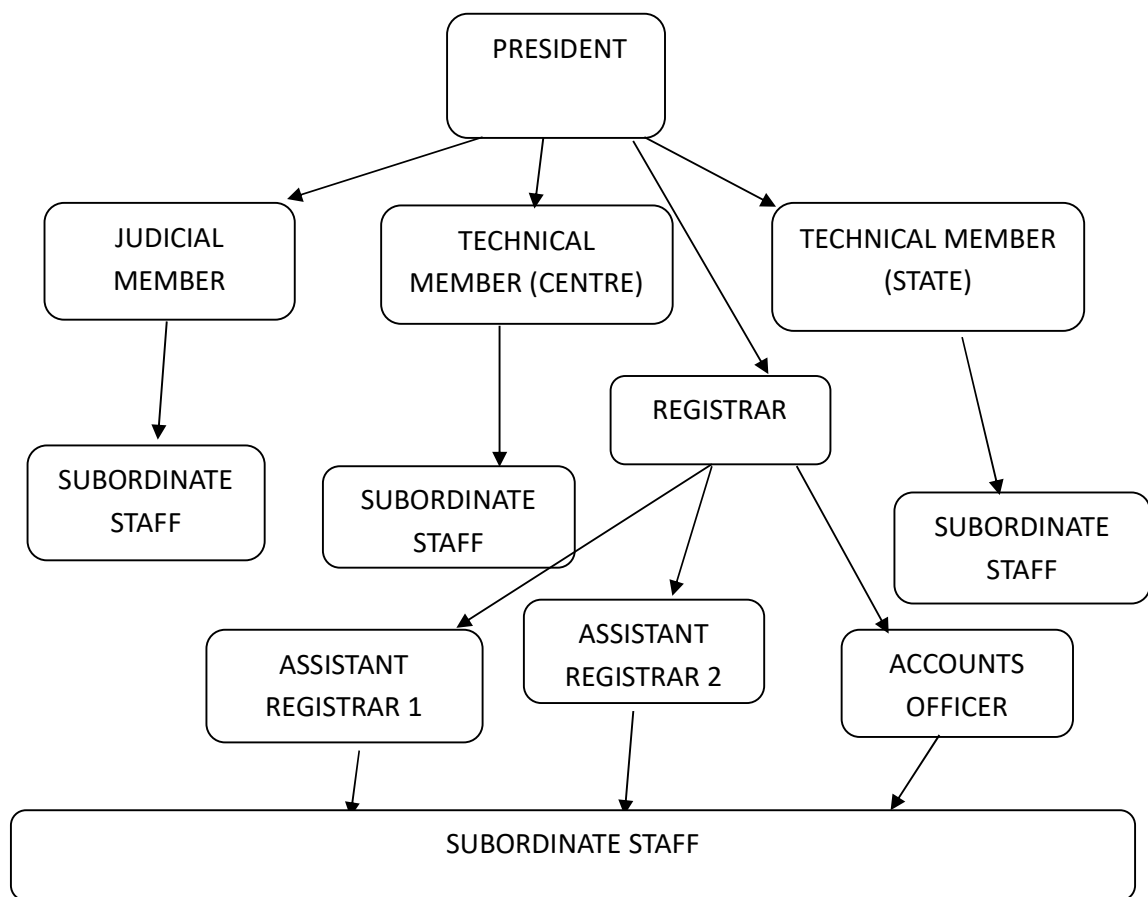
Currently, the Directory of the officers posted at Principal Bench, GSTAT is as follows: -

S. No.	Name	Designation	Phone Number	Email
1	Justice (Retd.) Shri Sanjaya Kumar Mishra	President	011-21400600	president-gstat@gov.in
2	Justice (Retd.) Shri Mayank Kumar Jain	Judicial Member	011-21400600	mayank.kr.jain@gstat.gov.in
3	Shri Anil Kumar Gupta	Technical Member (Centre)	011-21400600	anil.kr.gupta@gstat.gov.in
4	Shri A Venu Prasad	Technical Member (State)	011-21400600	a.venu.prasad@gstat.gov.in
5	Shri Saurav Suman Shardool	Registrar and First Appellate Authority	011-21400600	registrar-gstat@gov.in

6	Shri Sumit Aswal	Assistant Registrar	011-21400600	ar-gstat@gov.in
7	Shri Siddhartha Gupta	Assistant Registrar and CPIO	011-21400600	siddhu.akhilesh86@gov.in
8	Smt. Hema Rani	Accounts Officer	011-21400600	hema.rani1@gstat.gov.in
9	Shri Vijay Bhushan	Court Officer	011-21400600	vijay.bhushan1@gstat.gov.in
10	Shri Sudesh Kumar	Senior PS	011-21400600	sudesh.k29@gov.in

Detailed bench-wise member allocation has been notified (Office Order No. 3/GSTAT/PB/2026 dated 14.05.2026), which can be accessed at <https://efiling.gstat.gov.in/>

9. Organization Chart



10. Remuneration of Officers & Employees [Section 4(1)(b)(x)]

Pay and allowances as per rules notified by the Government (7th CPC for staff; specific terms for Members as per appointment rules). Aggregated information will be published. Working Strength of the Employees in GSTAT as on 22.05.2026 is as follows: -

S. No.	Name of the Post	Working Strength	Pay Level as per 7th CPC
1	President	1	Level-18
2	Judicial Member	50	Level-17
3	Member (Technical) (State)	16	Level-17
4	Member (Technical) (Centre)	29	Level-17
5	Registrar	1	Level-13
6	Joint Registrar	7	Level-12
7	Deputy Registrar	15	Level-11
8	Principal Private Secretary	1	Level-11
9	Assistant Registrar	31	Level-10
10	Accounts Officer	12	Level-10
11	Assistant Registrar	31	Level-10
12	Court Officer	48	Level-8
13	Senior Private Secretary	4	Level-8
14	Private Secretary	2	Level-7
15	Senior Accountant	8	Level-6
16	Legal Assistant	36	Level-6
17	Assistant	6	Level-6
18	Stenographer Grade-1	12	Level-6
19	Stenographer Grade-II	0	Level-4
20	Upper Division Clerk	20	Level-4
21	Lower Division Clerk	1	Level-2
22	Staff Car Driver	0	Level-2
23	Multi-Tasking Staff	4	Level-1

11. Budget [Section 4(1)(b)(xi)]

Annual budget allocated by the Ministry of Finance, Department of Revenue for Financial Year 2026-27 is Rs. 3,09,71,70,000/-

12. Implementation of Subsidy Programmes / Concessions [Section 4(1)(b)(xii)(xiii)]

Not applicable.

13. Recipients of Concessions/Permits

Not applicable.

14. Facilities available to Citizens [Section 4(1)(b)(xv)]

- E-filing portal: <https://efiling.gstat.gov.in/>
- Cause List, Case Status, Judgments (once uploaded).
- Toll-Free Helpline: 1800-103-4782.
- User Guides & FAQs available on the portal.

15. CPIOs & Appellate Authorities [Section 4(1)(b)(xvi)]

Details of CPIO and First Appellate Authority for Principal Bench, GSTAT is as follows: -

S. No.	Name of the Officer	Designated as	Address for Correspondence
1	Shri Saurav Suman Shardool, Registrar, GSTAT	First Appellate Authority	Goods & Services Tax Appellate Tribunal (GSTAT), 6 th Floor, Tower- 1, Jeevan Bharti Building,
2	Shri Siddhartha Gupta, Assistant Registrar, Principal Bench, GSTAT	CPIO	Connaught Place, New Delhi – 110001.

16. Additional DoPT- mandated Disclosures

16.1 Procurement All tenders shall be published on the GeM Procurement Portal, Central Public Procurement Portal (CPPP), and the GSTAT website/Notice Board. The details of the tenders floated on the GeM Procurement Portal as on 22.06.2026 are as under:-

S.N o.	Name of the Company to whom bid awarded	GeM Bid Number	Bid Status	GeM Contract Number	Bid Start Date	Bid End Date	Contract Generation Date
1	SATKARTAR TOUR N TRAVELS	GEM/2025/B/6483019	Awarded	GEMC-511687777538028	22-07-2025	04-08-2025	25-08-2025
2	SATKARTAR TOUR N TRAVELS	GEM/2025/B/6483547	Awarded	GEMC-511687731929647	22-07-2025	04-08-2025	22-08-2025
3	DEAL MAKER	GEM/2025/B/6625839	Awarded	GEMC-511687728186277	29-08-2025	19-09-2025	29-09-2025
4	GOVERDHAN TOURIST TRAVEL SERVICE	GEM/2025/B/6667192	Awarded	GEMC-511687751334200	10-09-2025	22-09-2025	10-10-2025
5	VENKATESH WAR SECURITY AND MANPOWER SERVICES	GEM/2025/B/6747500	Awarded	GEMC-511687751266917	01-10-2025	18-10-2025	03-01-2026
6	GEEKEN SEATING COLLECTION PRIVATE LIMITED (For Surat Bench, GSTAT)	GEM/2025/B/7012070	Awarded	GEMC-511687732099767	17-12-2025	07-01-2026	09-02-2026
7	M/S SAMBHAVI ENTERPRISE	GEM/2026/B/7112374	Awarded	GEMC-511687787232882	14-01-2026	24-01-2026	16-03-2026

16.2 PPP – Nil.

16.3 Transfer Policy & Orders – Will be uploaded shortly.

16.4 RTI Applications & Replies – Quarterly statistics with replies (excluding personal information) will be published with search facility.

16.5 CAG & PAC Paras – No CAG/ PAG Paras as on date.

16.6 Citizens' Charter – Under preparation.

16.7 Grants – Details will be published as and when applicable.

16.8 Official Tours – Quarterly disclosure for senior officers (Registrar & above) as per DoPT OM No.1/8/2012-IR will be published soon.

17. General Information

- All disclosures are subject to exemptions under **Sections 8, 9, 10 & 11** of the RTI Act, 2005.
- Information will be provided in English/Hindi as feasible.
- This is a dynamic document and will be updated regularly.

For further information, please visit <https://efiling.gstat.gov.in/> or file an RTI application.

**Issued by: Central Public Information Officer Goods and Services Tax
Appellate Tribunal New Delhi**