



F.No. GSTAT/Pr.Bench/Portal/125/25-26

Dated: 14th May, 2026

In continuation of this office order No. 16/2026 dated 20th January, 2026 and Instructions dated 10th March 2026, considering the difficulties being faced by the appellants in the initial phase for filing of appeals on the GSTAT Portal, I, hereby, in exercise of authority conferred upon me under Rule 123 of Goods & Services Tax Appellate Tribunal (Procedure) Rules, 2025, direct that the guidelines of the Order dated 20th January, 2026 and instructions dated 10th March 2026 shall be followed till 31st December, 2026, for ease of filing appeal by the Appellants.

INSTRUCTIONS To be followed by the Scrutiny officers :

The Registrar / Joint Registrars / Deputy Registrars / Assistant Registrars shall examine if APL-05 contain soft copies of Show Cause Notice (SCN), Order-in-Original (OIO), Order-in-Appeal (OIA), Statement of Facts, grounds of appeal, pre deposit and Court fees, wherever required. In such cases and in cases where any orders of the Higher Courts for exemption of Court Fee / Pre Deposit then flag (defect) should not be raised.

In case the Appellant prefers Under Sub-Section (1) of Section 112 by attaching a scanned copy certified OIO, OIA and if the Scrutiny officer is satisfied from the endorsement made therein by the issuing Authorities, that it is a certified copy of OIO or OIA, a flag(defect) should not be raised.

The Appellant / taxpayer shall also upload a copy of the Authorization issued in favour of the tax professional or Vakalatnama executed in the name of an Advocate.

As far as the application filled by the Revenue under Sub-Section (3) of Section 112 are concerned, the following documents are necessary.

1. Show Cause Notice.
2. Order in Original
3. Order in Appeal.
4. Opinion of the Commissioner directing his officer to make the application.
5. Statement of facts.
6. Grounds of appeal.

No Court Fee / Pre Deposit is required in appeal filed by the Revenue (Department).

One Verification and Digital Signature of appellant is required.

**SANJAY
KUMAR
MISHRA**

Digitally signed by
SANJAY KUMAR
MISHRA
Date: 2026.05.14
16:55:48 +05'30'

President

GST Appellate Tribunal

Copy to-

1. All the Vice President, State Benches, GSTAT.
2. All Members of Pr. Bench, GSTAT.
3. PS to Registrar, Pr. Bench GSTAT.
4. Joint Registrar/Deputy Registrar/Assistant Registrar of all State Benches, GSTAT.
5. Office Copy.