



GOODS & SERVICES TAX APPELLATE TRIBUNAL (GSTAT)

DEPARTMENT OF REVENUE, MINISTRY OF FINANCE

6TH FLOOR, TOWER-1, JEEVAN BHARTI BUILDING

CONNAUGHT PLACE, NEW DELHI-110001

F.No- GSTAT/ Misc. Work /88/2025-26

387
23/05/26

Date – 23.05.2026

Office Memorandum

I have been directed by the Hon'ble President, GSTAT to convey that, owing to the prevailing extreme heat conditions, Members, staff, legal representatives, and tax professionals may face considerable difficulty in wearing robes while attending proceedings before the various Benches of the GSTAT across the country.

Accordingly, in exercise of the powers conferred under Rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, the Hon'ble President, GSTAT has directed that the requirement of wearing robes by Members, staff, legal representatives, and tax professionals during court proceedings and hearings before all Benches of the GSTAT shall remain relaxed until further orders. Professionals / Advocates should be presentable while appearing before the Tribunal in-person or in virtual mode.

This issues with the approval of the Hon'ble President, GSTAT.


23/05/26

(S. S. Shardool),

Registrar, GSTAT.

Copy to,

1. PS to President, GSTAT.
2. PS to All Member, Pr. Bench, GSTAT.
3. All Members GSTAT.
4. Guard File.