

# **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**

**Interim Website:** [www.naa.gov.in](http://www.naa.gov.in) (erstwhile National Anti-profiteering Authority website; content will be migrated to the new official GSTAT website under development)

**Last Updated:** 23.05.2026

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## **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.

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## **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 7<sup>th</sup> May, 2026, issued by the Joint Secretary, Department of Revenue, Ministry of Finance.

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## **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.

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## **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.

## **8. Directory of Officers & Employees [Section 4(1)(b)(ix)]**

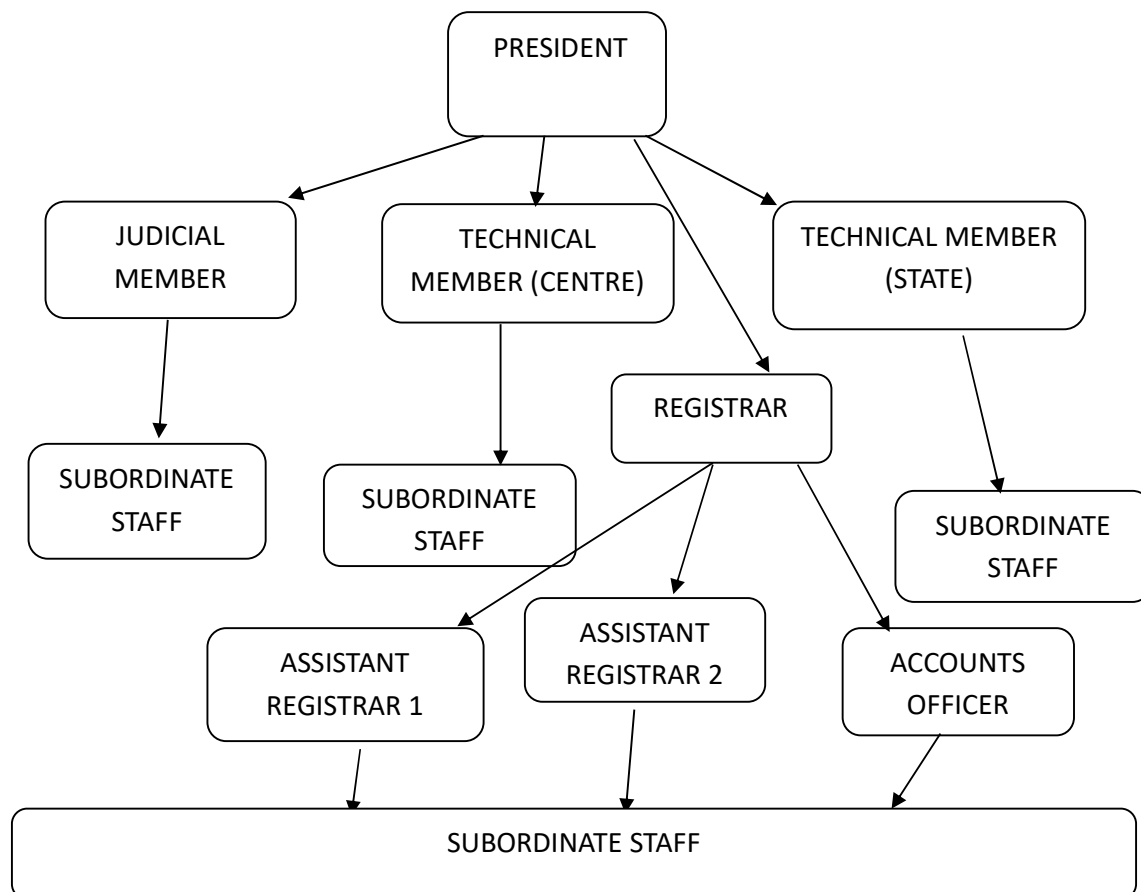
A searchable directory will be uploaded on the new website. Currently, the Directory of the officers posted at Principal Bench, GSTAT is as follows: -

<b>S. No.</b>	<b>Name</b>	<b>Designation</b>	<b>Phone Number</b>	<b>Email</b>
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 7 <sup>th</sup> 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.

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

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

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

Details of the CPIOs and First Appellate Authorities for State Benches of GSTAT will be notified shortly.

### 16. Additional DoPT-mandated Disclosures

**16.1 Procurement** All tenders above ₹10 lakh will be published on GeM Procurement Portal/CPMP and GSTAT website/Notice Board.

**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.

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## **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.

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