

Transfer of Appeals

Standard Operating Procedure for Transfer of Appeals

1. Purpose.

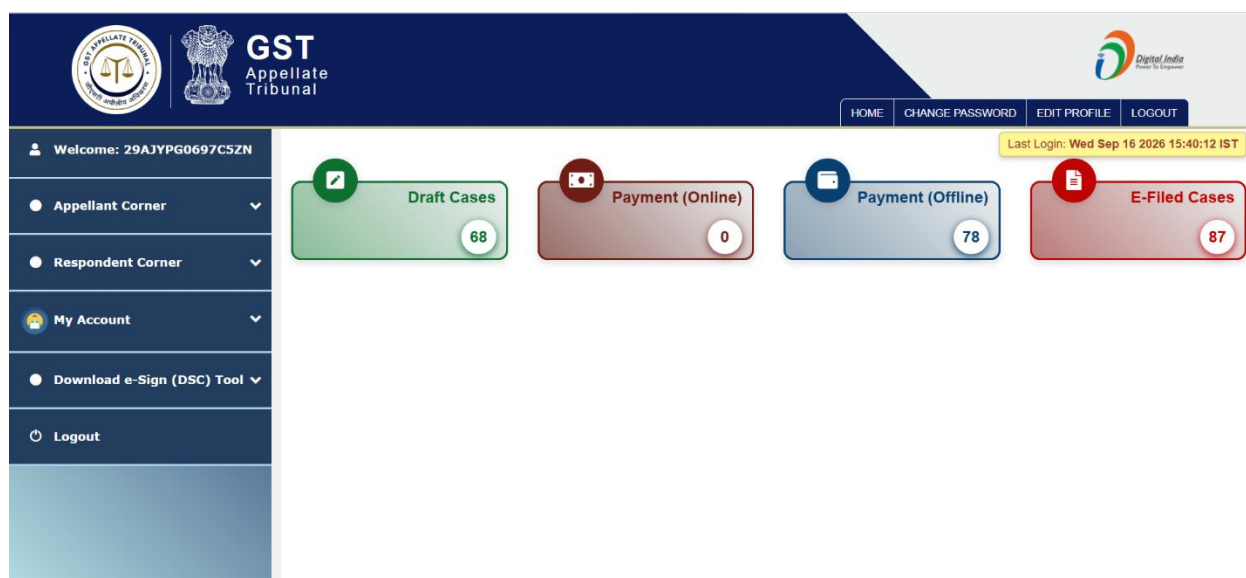
This SOP outlines the process for filing a Transfer Appeal in cases where multiple appeals involving an identical question of law have been filed across different GSTAT Benches in India. Where a taxpayer has multiple GSTINs linked to the same PAN of the company and has filed multiple appeals before various Benches, the taxpayer may consolidate such matters through a single Transfer Appeal.

Using any GSTIN linked to the relevant PAN, the taxpayer can log in to the GSTAT application and view all such appeals. The taxpayer shall then select multiple appeals filed across different Benches that involve an identical question of law and create a single Transfer Appeal for adjudication by an appropriate Bench.

2. Process

Step 1.

Log in into the GSTAT Portal.



Step 2.

Go to the Appellant Corner → Select “Transfer of Appeal Filing”

Welcome: 29AJYPG0697C5ZN

Appellant Corner

Filing

Appeal Filing

Application Filing

Transfer of Appeal Filing

Upload Additional Document

Re-filing

Draft Cases 68

Payment (Online) 0

Payment (Offline) 78

E-Filed Cases 87

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Last Login: Wed Sep 16 2026 15:40:12 IST

<https://uat-efiling.gstat.gov.in/efiling/getallappealfiledlist.drt>

Step 3.

A page with a GSTN will be opened.

Welcome: 29AJYPG0697C5ZN

Appellant Corner

Respondent Corner

My Account

Download e-Sign (DSC) Tool

Logout

+ CHOOSE YOUR CORRESPONDING CASES FOR TRANSFER OF APPEAL

GSTIN : 29AJYPG0697C5ZN

Select All

Save Selected Cases Reset

Step 4.

Click on the GSTN to see the list of cases.



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Welcome: 29AJYPG0697C5ZN

Appellant Corner

Respondent Corner

My Account

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+ CHOOSE YOUR CORRESPONDING CASES FOR TRANSFER OF APPEAL

GSTIN : 29AJYPG0697C5ZN ☐ Select All

Sr. No.	Filing Number	GSTN ID	Date of Filing	Case Type	Case Title	Select
1	2026329101000002	29AJYPG0697C5ZN	21-07-2026	Appeal	Megha gupta Vs. MONIKA	☐
2	2026327201000005	29AJYPG0697C5ZN	23-06-2026	Appeal	try Vs. MONIKA	☐
3	2026321101000001	29AJYPG0697C5ZN	19-02-2026	Appeal	Megha gupta Vs. Vivek Singh	☐
4	2026320101000001	29AJYPG0697C5ZN	28-06-2026	Appeal	Megha gupta Vs. RAHUL	☐
5	2026310101000002	29AJYPG0697C5ZN	19-04-2026	Appeal	try Vs. KRISHNA KUMAR YADAV	☐
6	2026309301000003	29AJYPG0697C5ZN	03-06-2026	Appeal	try Vs. Prakash Cbic	☐
7	2026307201000070	29AJYPG0697C5ZN	21-07-2026	Appeal	Megha gupta Vs. KRISHNA KUMAR YADAV	☐
8	2026307201000057	29AJYPG0697C5ZN	03-06-2026	Appeal	try Vs. MONIKA	☐

Step 5.

Select the cases by clicking on the boxes given in the last column.



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Appellant Corner

Respondent Corner

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+ CHOOSE YOUR CORRESPONDING CASES FOR TRANSFER OF APPEAL

GSTIN : 29AKKPH0856P1ZI ☐ Select All

Sr. No.	Filing Number	GSTN ID	Date of Filing	Case Type	Case Title	Select
1	2026251201000092	29AKKPH0856P1ZI	23-03-2026	Appeal	Sanjana S Hegde Vs. manoj	☒
2	2026251201000090	29AKKPH0856P1ZI	23-03-2026	Appeal	Sanjana S Hegde Vs. Haripriya Santhanam	☐
3	2026107201000026	29AKKPH0856P1ZI	25-03-2026	Appeal	Sanjana S Hegde Vs. KRISHNA KUMAR YADAV	☒
4	2025307201000175	29AKKPH0856P1ZI	01-10-2025	Appeal	Sanjana S Hegde Vs. TEST	☒
5	2025266101000001	29AKKPH0856P1ZI	01-10-2025	Appeal	Sanjana S Hegde Vs. TEST	☒
6	2025251201000148	29AKKPH0856P1ZI	24-10-2025	Appeal	Sanjana S Hegde Vs. PERFTEST	☐
7	2025251201000147	29AKKPH0856P1ZI	24-10-2025	Appeal	Sanjana S Hegde Vs. PERFTEST	☐

Step 6.

Click on “Save selected cases”.



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- Appellant Corner
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3	2026107201000026	29AKKPH0856P1ZI	25-03-2026	Appeal	Sanjana S Hegde Vs. RAJSHIVA KUMAR YADAV	☒
4	2025307201000175	29AKKPH0856P1ZI	01-10-2025	Appeal	Sanjana S Hegde Vs. TEST	☒
5	2025266101000001	29AKKPH0856P1ZI	01-10-2025	Appeal	Sanjana S Hegde Vs. TEST	☒
6	2025251201000148	29AKKPH0856P1ZI	24-10-2025	Appeal	Sanjana S Hegde Vs. PERFTEST	☐
7	2025251201000147	29AKKPH0856P1ZI	24-10-2025	Appeal	Sanjana S Hegde Vs. PERFTEST	☐
8	2025251201000146	29AKKPH0856P1ZI	24-10-2025	Appeal	Sanjana S Hegde Vs. PERFTEST	☐
9	2025251201000145	29AKKPH0856P1ZI	24-10-2025	Appeal	Sanjana S Hegde Vs. PERFTEST	☐
10	2025251201000144	29AKKPH0856P1ZI	24-10-2025	Appeal	Sanjana S Hegde Vs. PERFTEST	☐

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[10](#)
[11](#)
[Next](#)

[Showing 1 - 10 of 104](#)

[Save Selected Cases](#)
[Reset](#)

Step 7.

After the user saves all the selected cases. An application to transfer the case will open where the user will verify various tabs like Appellant details, Respondent Details, etc.



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[Basic Details](#)
[Appellant Details](#)
[Add Respondent](#)
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[Upload Document](#)
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[Final Preview](#)

Reference No : -2026107114000013

Case Type *

Transfer of Appeal

Bench Name*

delhipb

[Save and Next](#)

Step 8.

User Verifies Appellant Details



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Reference No : - 202610711400013

+ APPELLANT'S LIST

S. No.	Name	Address	Mobile No	E-mail
1	Sanjana S Hegde	102 1st Vars Eyrie 1st cross, 1st main Pai layout,K R Puram KABNU 560016	8006073654	charupandey450@gmail.com
2	Sanjana S Hegde	102 1st Vars Eyrie 1st cross, 1st main Pai layout,K R Puram KABNU 560016	8006073654	charupandey450@gmail.com
3	Sanjana S Hegde	102 1st Vars Eyrie 1st cross, 1st main Pai layout,K R Puram KABNU 560016	8006073654	charupandey450@gmail.com
4	Sanjana S Hegde	102 1st Vars Eyrie 1st cross, 1st main Pai layout,K R Puram KABNU 560016	8006073654	charupandey450@gmail.com

Step 9.

User Verifies Respondent Details



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Add Respondent
[Next](#)

Reference No : - 202610711400013

+ RESPONDENT'S LIST

S. No.	Name of Respondent	Designation	Office	Mobile No	E-mail
1	manoj	hjtj	tyjth		
2	Pr Chief Commissioner Office		Delhi Zone	97xxxxxxxx21	c*****@gov.in
3	KRISHNA KUMAR YADAV	ceo	DELHI	93xxxxxxxx04	k*****4@gmail.com
4	Assistant Commissioner (L & J)		Delhi	97xxxxxxxx35	a*****2@nic.in
5	TEST	TEST	TEST		
6	Assistant Commissioner (L & J)		Delhi	97xxxxxxxx35	a*****2@nic.in

Step 10.

User searches the Representative and clicks on Submit.

Attention ! (Mandatory Points)

1. Only pdf file(s) can be uploaded.
2. File for uploading should be scanned in grey scale with 300 DPI.
3. No of pages in each uploaded file should not be greater than 250 pages.
4. Split scanned file(s) in different volumes for uploading if single file size is greater than 50 MB.

Close

Reference No : - 2026107114000013

Note: 1. Upload document in the sequence in which it appears in the document type dropdown.
2. Please Upload the document with proper pdf bookmarking.
3. In case of any short payment done by user or in case of non-agreement with system calculated payment, user is requested to upload their calculation sheet and supporting documents under the document type: Higher Court Orders/Self calculation sheet and Any Other Document respectively.

☒ Submit with external DSC Utility ☐ Submit with NIC DSC Utility ☐ Submit with Aadhaar Based Utility

Document Filed By* Document Filed By Document Type* Document Type

Select file* No file chosen Number of pages* No Of Pages

Submit

+ UPLOADED DOCUMENT'S LIST

Step 13.

The user will then proceed to upload the documents.

Basic Details Appellant Details Add Respondent Add Representative Upload Document Check List Final Preview

Add Document

Reference No : - 2026107114000013

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2. Please Upload the document with proper pdf bookmarking.
3. In case of any short payment done by user or in case of non-agreement with system calculated payment, user is requested to upload their calculation sheet and supporting documents under the document type: Higher Court Orders/Self calculation sheet and Any Other Document respectively.

☒ Submit with external DSC Utility ☐ Submit with NIC DSC Utility ☐ Submit with Aadhaar Based Utility

Document Filed By* Appellant Document Type* --Document Type--

Select file* No file chosen Number of pages* --Document Type--

Submit

+ UPLOADED DOCUMENT'S LIST

Step 14.

After uploading every document, a pop-up message will appear confirming to the upload that particular document.

uat-efiling.gstat.gov.in says
Upload Vakaltname

OK

Basic Details

Final Preview

Back Add Document Next

Reference No : - 2026107114000013 Document Uploaded successfully

Note: 1. Upload document in the sequence in which it appears in the document type dropdown.
2. Please Upload the document with proper pdf bookmarking.
3. In case of any short payment done by user or in case of non-agreement with system calculated payment, user is requested to upload their calculation sheet and supporting documents under the document type: Higher Court Orders Self calculation sheet and Any Other Document respectively.

☒ Submit with external DSC Utility ☐ Submit with NIC DSC Utility ☐ Submit with Aadhaar Based Utility

Document Filed By* Document Filed By Document Type* --Document Type--

Select file* Choose file No file chosen Number of pages* No Of Pages

Submit

+ UPLOADED DOCUMENT'S LIST

S.No.	Document Filed By.	No. of Pages.	Document Type	Document Name	Action
1	Appellant	1	Transfer of Appeal	TestDataPDF.pdf	View Delete

Step 15.

In the final checklist tab, the user will select – Yes/No/NA. If the user select No/NA then he has to put a remark in the Remarks column.

Basic Details Appellant Details Add Respondent Add Representative Upload Document Check List Final Preview

Reference No : - 2026107114000013 Date : 16/09/2026

S.NO.	CheckList	Action	Remarks
1	Has the order appealed against (i.e., the order of the Appellate/Revisional authority) been uploaded with a self-certified copy?	--Select--	
2	Has the order passed by the proper officer (i.e., the order against which the appeal before the appellate authority was preferred under section 107/the order that has been revised under section 108) been uploaded with a self-certified copy?	--Select--	
3	Have the issues under dispute before the Tribunal been clearly stated in the present appeal?	--Select--	
4	Has a case summary of the dispute before the Tribunal been provided in the present appeal?	--Select--	
5	Has a statement of facts regarding the dispute before the Tribunal been included in the present appeal?	--Select--	
6	Have all uploaded documents been digitally signed by the person uploading them?	--Select--	
7	Have the fees as specified in rule 110(5) of the CGST Rules, 2017, been paid?	--Select--	

Step 16.

This is the page for Final Preview of the details. After reviewing everything, the user clicks on Final Submit



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Reference No :- 202610711400013

Date & Time :- Wed Sep 16 16:12:07 IST 2026

PREVIEW AND CONFIRM FOR FINAL SUBMISSION

1. Case Type : **Transfer of Appeal**

2. Bench Name : **delhipb**

3. Appellant Name(s):

Name of Appellant	Address of Appellant
Sanjana S Hegde	102 1st Vars Eyrie 1st cross, 1st main Pai layout,K R Puram KABNU 560016
Sanjana S Hegde	102 1st Vars Eyrie 1st cross, 1st main Pai layout,K R Puram KABNU 560016
Sanjana S Hegde	102 1st Vars Eyrie 1st cross, 1st main Pai layout,K R Puram KABNU 560016
Sanjana S Hegde	102 1st Vars Eyrie 1st cross, 1st main Pai layout,K R Puram KABNU 560016

4. Respondent(s):

Name of Respondent	Address of Respondent
manoj	tyjth
Pr Chief Commissioner Office	Delhi Zone

manoj	tyjth
Pr Chief Commissioner Office	Delhi Zone
KRISHNA KUMAR YADAV	DELHI
Assistant Commissioner (L & J)	Delhi
TEST	TEST
Assistant Commissioner (L & J)	Delhi
TEST	TEST
Office of the Chief Commissioner CGST C Ex and Customs Nagpur Zone	Nagpur Zone

5. Details of Authorized Representative

Name of the authorized representative	Mobile number of AR	E-mail address of AR
Krishna	9125088422	gststatutmail@mailinator.com

Place: **Delhi**
Date: **16-09-2026**

[Final Submit](#)

<https://uat-efiling.gstat.gov.in/efiling/acknowledgenewtp.drt>

Step 17.

After clicking of “Final Submit”, an Acknowledgement Receipt will be generated confirming that the “Transfer of Appeal” has been successfully submitted.



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Acknowledgement Receipt

Your Transfer of Appeal has been successfully filed against (2026107114000008)

Date of filing	: 16-09-2026
Time of filing	: 04:07:53 PM
Filing Number	: 2026107114000008
Name of the person filing the application	: Sanjana S Hegde
Place	: Delhi
Date	: 16-09-2026

