



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/Pr. Bench/Portal/125/25-26 /2367-70

Date: 16-Dec-2025

ORDER NO. 315/2025

WHEREAS, an order dated 24-09-2025 was issued by the undersigned, in exercise of the powers conferred under Rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, directing that appeals under Section 112 of the Central Goods and Services Tax Act, 2017, r/w the respective State/UT GST Act, arising from orders or decisions of the appellate and revisional authorities under Sections 107 and 108 of the said Act, be filed in a staggered manner as specified in the Table appended thereto;

02. In consideration of the current assessment of the portal's capabilities, it is deemed appropriate to dispense with the staggered filing protocol to promote unhindered access while preserving system efficacy;

04. NOW, THEREFORE, in exercise of the powers conferred by Rule 123 of the aforesaid Rules, the undersigned is pleased to revoke the order dated 24-09-2025 with effect from 18-12-2025. This revocation shall not impugn the validity of any appeals lodged pursuant to the prior order before 18-12-2025. This order is without prejudice to the powers of the Appellate Tribunal under Section 112 of the Central Goods and Services Tax Act, 2017.

(Justice Sanjaya Kumar Mishra)

President, GST Appellate Tribunal

Copy to:

- 1) The Joint Secretary, Department of Revenue.
- 2) Shri Kamal Sharma, HoD, NIC, for uploading on the GSTAT Appeal Portal.
- 3) Shri Alok Kumar, EVP, GSTN.
- 4) Notice Board.