THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

SUGGESTIONS ON GSTAT PORTAL & PROCEDURE RULES

GST & Indirect Taxes Committee

INTRODUCTION

ICAI is a statutory body established by an Act of Parliament, viz. *The Chartered Accountants Act, 1949,* for regulating and developing the profession of Chartered Accountancy in the country. The ICAI is the largest professional body of Chartered Accountants in the world, with a strong tradition of service to the Indian economy in public interest.

The GST & Indirect Taxes Committee of the ICAI plays a vital role in supporting the Government's GST initiatives through policy advisory, capacity-building programmes and knowledge dissemination. The Committee extended unwavering support to the Government during the rollout of GST by providing inputs on GST law and procedures and by undertaking extensive awareness and training initiatives.

The Committee is pleased to present its considered suggestions on GSTAT Portal & Procedure Rules, 2025.

These suggestions are aimed at strengthening the operational effectiveness of the GSTAT portal, addressing procedural gaps, and offering constructive recommendations to overcome the practical difficulties faced by appellants and their authorised representatives in the appellate process before the Tribunal.

In case any further clarification or data is considered necessary, the Committee shall be pleased to furnish the same. The contact details are:

Name and Designation	**Contact Details**	
	Mobile/Tel. No.	**Email Id**
CA. Umesh Sharma Chairman GST & Indirect Taxes Committee	9822079900	fcaumeshsharma@gmail.com
CA. Rajendra Kumar P Vice –Chairman GST & Indirect Taxes Committee	9444017087	rk@icai.in
CA. Smita Mishra Secretary GST & Indirect Taxes Committee	9205559863 0120-3045954	gst@icai.in; smita@icai.in

SUGGESTIONS ON GSTAT PORTAL

1. Mandatory "First Appeal" Declaration Blocking Remanded Cases

Issue

Upon entering the ARN/CRN of an order, the GSTAT portal prevents any further progress unless the appellant confirms a specific declaration.

The required declaration states: "*We hereby declare that this is our first appeal in the impugned order before the tribunal and we have previously neither filed any appeal/writ nor it is pending before any other legal forum including High Court/Supreme Court.*"

Without selecting "Confirm" on this specific statement, the portal does not allow the appellant to move forward with the filing process.

Many taxpayers were compelled to file writ petitions before the High Courts when the Tribunal was not operational. Since the High Courts are now remanding back these matters to the newly constituted GSTAT, a taxpayer cannot truthfully declare that they have never filed a prior writ. The current portal setup forces applicants to either provide an incorrect declaration or face a complete inability to file their appeal, which creates an unnecessary hurdle in the appellate process.

Suggestion

The portal may be updated to include a specific tab for a "Remanded Case" or "Matter sent back by Court". The system may be designed such that the "First Appeal" declaration remains mandatory only for initial applicants. If an applicant selects the remanded case category, the system would automatically bypass the requirement for this specific declaration.

Justification

The above mechanism will allow for a clear distinction in the filing process, ensuring that the disclosure of prior litigation or remand history is accommodated without forcing factually incorrect statements.

2. Mandatory Manual Entry of Existing Registration Data

Issue

The "About Appellant" section of the GSTAT portal requires manual entry for mandatory fields such as Constitution of Business, Statute of Incorporation, Date of Commencement, and Business Address. For example, a taxpayer has to manually re-enter their exact date of commencement and incorporation details even though this data is already verified and stored within their primary GST registration profile.

Suggestion

It is suggested that the GSTAT portal be integrated with the main GSTN database to allow for the auto-population of "About Appellant" fields for ease of filing. The system should automatically fetch these details upon the entry of the GSTIN/ARN with an option to edit the same if specific changes are necessary for the appeal record.

Justification

Requiring taxpayers to manually provide information that the Department already possesses results in unnecessary duplicity and increases the risk of clerical errors. Implementing an auto-population feature would streamline the filing process, ensure data consistency across the GST ecosystem, and align the GSTAT portal with the Government's objective of providing a user-friendly, digital-first professional environment.

3. Concern relating to Reporting of Non-Digital Events in "Case History"

Issue

The "Case History" tab on the GSTAT portal requires mandatory fields such as "Reference/Acknowledgment No." and "Date" for every action in the case. However, many critical stages of a tax dispute—such as the issuance of summons, the recording of personal statements, or the filing of manual replies—do not always have a system-generated acknowledgment number. The portal does not clarify how to document these essential offline events when the required numerical fields are missing.

Suggestion

It is suggested that the GSTAT portal may provide a "Manual Action" option along with the Reference/ acknowledgment no. field to accommodate offline documents. Furthermore, it should be clarified if appellants can simply cross-reference the comprehensive "Statement of Facts" already included in their uploaded appeal instead of re-entering each individual event manually on the portal.

Justification

A case history should reflect the entire lifecycle of a dispute, including both digital and manual interactions. Forcing a reference number requirement on documents that naturally lack one may lead to incomplete records or the entry of dummy data just to bypass portal restrictions. Allowing for manual descriptions or cross-referencing to the main appeal document will ensure a more accurate chronological record while reducing the clerical burden on the appellant.

4. Technical Blockade of Filing Tabs Pending Payment

Issue

The GSTAT portal currently restricts access to essential sections, including "Upload Document," "Checklist," and "Final Preview," until payment details are updated. This mandatory sequence prevents authorized representatives from completing the appeal preparation, uploading necessary attachments, or performing a final quality check while the taxpayer's payment is still being processed.

Suggestion

It is suggested that the portal be reconfigured to allow full access to all preparation tabs regardless of payment status. The payment verification should be moved to the final stage of the process, acting as a pre-requisite only for the "Final Submission" or "File with DSC/EVC" button.

Justification

Allowing access to the "Final Preview" and "Checklist" before payment ensures that the appeal can be thoroughly reviewed for errors by both the practitioner and the taxpayer prior to submission.

5. Professional Misclassification while Registration

Issue

Chartered Accountants are being incorrectly identified as "Advocates" on the portal despite submitting valid credentials. There is a lack of clarity regarding mandatory documents, such as whether a CoP certificate is sufficient, and confusion persists over whether a membership or enrolment number should be used. Furthermore, technical gaps in the profile section, such as missing

City/District data for States like Andhra Pradesh, prevent practitioners from completing their registration.

Suggestion

It is suggested that the portal be updated to categorize representatives as CA, CMA, or Advocate based on the specific registration data provided. The portal may request the **Certificate of Practice (CoP)** during the registration process for Chartered Accountants. Additionally, the geographic dropdown menus must be rectified to include all missing States and districts to ensure complete profile management for all users.

Justification

These will create a robust identification system and more professional experience, upholding the overall integrity of the GSTAT portal.

6. Restricted Editing of the Order Communication Date

Issue

Under GST law, the limitation period for filing an appeal begins from the date the order is actually communicated to the taxpayer, rather than its date of creation. The GSTAT portal currently restricts users from editing the "Date of communication of order" field, auto-populating it from the field "Date of Issuance" on the GST portal (which is the date of uploading the order on the portal). This technical rigidity fails to account for instances of manual service or delays in digital transmission, leading to incorrect calculations of the limitation period. Consequently, valid appeals risk being systemically flagged as time-barred before the merits of the case can be considered.

Suggestion

It is suggested that this field be made editable to allow appellants to input the actual date of service as per the physical or digital evidence in their possession. To maintain administrative control, the portal could mandate the upload of supporting documentation, such as a proof of service or postal acknowledgment, whenever the user-entered date deviates from the system's recorded date. This ensures that the Tribunal retains the ability to verify the claim during the scrutiny phase.

Justification

A fixed, non-editable field creates a procedural hurdle that may incorrectly flag appeals as time-barred, potentially depriving taxpayers of their right to a fair hearing. Making this field editable ensures the portal remains consistent with legal requirements and prevents technical limitations from obstructing the appellate process.

7. Concerns with Respondent Details Tab

Issue

Rule 33(1) of the GST Appellate Tribunal (Procedure) Rules, 2025 expressly mandates that in an appeal filed by a person other than the Commissioner, the "Commissioner concerned" shall be made the respondent. The term "Commissioner" is defined under Section 2(24) of the CGST Act, 2017 to include the Commissioner of central tax, Principal Commissioner of central tax, and Commissioner of integrated tax.

Despite this clear statutory position, the GSTAT portal auto-fetches respondent details in a manner inconsistent with Rule 33. Specifically, the portal reflects the authority issuing the Order-in-Appeal (OIA) as the respondent, even in cases where the appellant is challenging an Order-in-Original (OIO) — where the relevant respondent ought to be the Commissioner of the jurisdictional Commissionerate. Further, certain auto-fetched respondents are locked without any edit functionality, leaving appellants with no mechanism to correct or substitute an incorrectly populated respondent. The portal also does not permit addition of respondents beyond those auto-fetched, nor does it clarify the permissible number of respondents or the procedure where multiple authorities may be relevant.

In view of the above statutory framework, uncertainty persists as to:

- Whether the **adjudicating authority**, **appellate authority**, or the **Commissioner concerned** should be reflected as the respondent;

- Whether respondents auto-fetched by the system can be modified, removed, or supplemented;

- Whether multiple authorities (such as adjudicating authority, appellate authority, jurisdictional commissionerate, or proper officer) may be impleaded simultaneously;

- The maximum number of respondents that may be added in a single appeal.

Suggestion
It is suggested that the GSTAT portal may provide **clear functionality and guidance** in the Respondent Details tab by:

- Explicitly clarifying whether the **"Commissioner concerned"** under Rule 33 alone is required to be impleaded, or whether the **adjudicating authority/appellate authority** is also to be reflected as respondent(s);

- Allowing appellants to modify or select the appropriate respondent(s), particularly where the challenge is directed against an **Order-in-Original** rather than an **Order-in-Appeal**;

- Introducing a clear **"+ Add Respondent"** option with prescribed limits, if any; and

- Issuing detailed instructions or tooltips explaining who should be impleaded as respondent(s) in different categories of appeals.

Justification
Providing clarity on respondent details would ensure procedural accuracy in appeal filing and avoid incorrect impleadment of parties, which may otherwise lead to technical objections, procedural delays, or unnecessary amendments at a later stage. Clear guidance would also ensure consistency with the statutory framework under Rule 33 of the GSTAT Rules, 2025 and facilitate uniform filing practices across appellants.

8. Restriction in Editing Authority Selection in Draft Cases

Issue

The GSTAT portal allows appellants to save applications in **draft mode** and subsequently edit them before final submission. However, a practical issue arises in relation to the **selection of authority/jurisdiction under the tab of Basic details** (e.g., Centre or State authorities).

In certain instances, if an appellant inadvertently selects the **State authority** while creating the draft, the portal technically permits the form to remain editable; however, the **dropdown list for authority selection becomes non-functional or restricted**, preventing the appellant from changing the selection to the **Central authority** at a later stage. As a result, despite the draft status being editable, the appellant is unable to correct an inadvertent selection error.

Suggestion

It is suggested that **all editable fields in draft applications remain fully functional**, including the **authority/jurisdiction dropdown menu**.

Justification

Ensuring complete editability of draft applications would reduce procedural inconvenience, prevent inadvertent filing errors, and enhance user experience.

9. Lack of Clarity in "Case Summary" Sub-Tab – "As Declared/Claimed by Present Appellant"

Issue

The GSTAT portal currently includes a **Case Summary** sub-tab containing the field **"As declared/claimed by present Appellant"**. However, the portal does not provide any guidance or clarification regarding the scope, purpose, or expected content to be entered under this field.

It remains unclear whether the appellant is required to:

- Provide a brief factual summary of the case;
- State the legal grounds of challenge against the impugned order;

- Mention the relief sought in appeal;
- Reproduce the claim originally made before the adjudicating authority; or
- Summarize the appellant's position in relation to tax, penalty, exemption, classification, refund, or other dispute involved.

The absence of instructions may result in inconsistent filings, incomplete disclosures, or duplication of information already contained in the appeal memo and statement of facts. It may also create apprehension among appellants regarding whether inadequate disclosure under this field could later prejudice the appeal.

Suggestion

It is suggested that **clear instructions, tooltips, or specimen guidance** explaining the precise information expected under the field **"As declared/claimed by present Appellant"** be provided on the GSTAT portal. The portal may clarify whether the entry should include:

- A concise factual summary of the dispute;
- The appellant's principal claim/contention;
- Relief sought in appeal; or
- A short summary restricted to the appellant's stand before the authorities.

Additionally, a **character limit with an illustrative format or sample entry** may be introduced to ensure consistency and avoid unnecessary repetition.

Justification

Providing clarity on the intended scope of this field would ensure uniformity in filings, reduce confusion among appellants, and minimize the risk of incomplete or inconsistent disclosures. It would further facilitate efficient understanding of the dispute by the Registry and the Tribunal while avoiding duplication of information already contained in supporting pleadings.

10. Option to Upload Pre-Filled Excel Filing Template

Issue

While the GSTAT portal provides an Excel template for preparing filing details, the said template functions merely as a reference document or a replica of the online form — it does not operate as an offline utility. Appellants are still required to enter all information directly on the live portal.

Filling extensive appeal details entirely in online mode exposes appellants to significant practical difficulties, including mid-session portal refreshes, automatic logouts due to session timeouts, and loss of partially entered data. These issues are particularly acute in appeals involving multiple issues, multiple periods, or large volumes of data, where online entry is time-consuming and any interruption necessitates re-entry of information from scratch. Additionally, continuous active sessions by a large number of simultaneous users compounds portal load and contributes to performance issues on the portal itself.

Suggestion

It is suggested that the GSTAT portal replace the existing Excel reference template with a fully functional offline filing utility that:

- allows appellants to prepare and complete all appeal details entirely in offline mode, without requiring an active portal session;
- incorporates a built-in validation tab within the offline utility itself, which checks all entered data for completeness, consistency, and format compliance — such as mandatory field verification, date validations, and numerical accuracy — prior to generation of the output file, ensuring that only error-free data is taken forward for upload;
- generates a structured output file (preferably in JSON format) only upon successful completion of the validation check, thereby preventing generation of defective or incomplete files at the threshold;
- permits appellants to upload the generated JSON file directly to the GSTAT portal at the time of filing, with automatic population of all relevant fields in the appeal form; and
- allows appellants to save, edit, and resume offline drafts at any point prior to final upload, eliminating dependence on uninterrupted portal sessions..

Justification

When data entry would be completed offline and uploaded in a single transaction, the volume of concurrent active sessions on the portal would be substantially reduced, thereby alleviating portal load and improving overall portal performance and stability for all users.

SUGGESTIONS ON GSTAT (PROCEDURE) RULES, 2005

1. Statutory Time Limit for Rectification Applications

Issue

Rule 108(2) of the GSTAT (Procedure) Rules, 2025 restricts the timeline for filing an application for the Rectification of Mistakes (ROM) by requiring it to be submitted online within a tight window of one month from the date of the final order.

This creates a direct statutory contradiction. Section 113(3) of the CGST Act, 2017 explicitly grants an extended period of three months from the date of the order for errors to be brought to the notice of the Appellate Tribunal by either the tax authorities or the contesting party.

By reducing this window down to one month, the subordinate procedure rules have effectively scaled back a key legal remedy enacted by the legislature. Since tribunal regulations are fundamentally subject to the primary provisions of the CGST Act, this arbitrary timeline contraction creates a severe compliance hazard for practitioners and taxpayers alike.

Suggestions

It is suggested that Rule 108(2) of the GSTAT Rules may be amended to align the same with Section 113(3) by providing the statutory time limit of three months for filing rectification applications.

Justification

It is a well-established legal principle that subordinate rules or procedural manuals cannot override the standard statutory timelines enacted within a parent Act. Restoring the full three-month window eliminates the legal contradiction between the rules and the statute, providing taxpayers and authorities with a fair and lawful timeframe to address patent errors.

Clarification on certain issues

- *Applicability or otherwise of order of one State Bench of GSTAT on other Benches – particularly where a Member from another State has participated in deciding the matter*

  Section 109(9) of the CGST Act, 2017 provides that "If, after hearing the case, the Members differ in their opinion on any point or points, such Member shall state the point or points on which they differ, and the President shall refer such case for hearing,— (a) where the appeal was originally heard by Members of a State Bench, to another Member of a State Bench within the State or, where no such other State Bench is available within the State, to a Member of a State Bench in another State."

  The provision thus expressly contemplates a situation where, on a difference of opinion, a Member of a State Bench of another State is drawn in to hear and decide the point of difference. This gives rise to the following open question requiring clarification:

  Where a judgment/order is ultimately passed in a matter in which a Member from another State has participated [by way of the reference mechanism under Section 109(9)), would such judgment be binding on both the State Benches concerned — i.e., the originating State Bench as well as the State Bench whose Member participated in resolving the difference?

  Thus, it may be clarified as to whether an order of one State Bench is binding on the State Benches of other States, or it carries only persuasive value, with binding effect limited to the State in which it is rendered.

- *Adjustment of refund withheld and appropriated towards the disputed demand against the pre-deposit for the purpose of filing an appeal before the GSTAT*

  There is presently no express statutory provision permitting adjustment of a withheld refund against the pre-deposit payable for filing an appeal before the GSTAT. However, where the proper officer has recovered the disputed tax liability by withholding/adjusting a refund otherwise due to the taxpayer, the amount so recovered is, in substance, tax already paid by the taxpayer.

  In such circumstances, it may be clarified as to whether the said amount can be adjusted against the pre-deposit required under Section 112(8), since the taxpayer has effectively already discharged that portion of the demand.

The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

GST & Indirect Taxes Committee
ICAI Bhawan, A-29 Sector 62, Noida - 201 309
Phone : 0120-3045 954
Email : gst@icai.in
Website : www.icai.org, http://idtc.icai.org