

GST Appellate Tribunal: Jurisdiction, Benches and Emerging Issues

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1. Introduction

With the GST Appellate Tribunal ("GSTAT") round the corner and poised to commence functioning in the near future, one of the most critical issues for taxpayers and practitioners will be identifying the correct bench before which an appeal is to be instituted against the order of the Appellate or Revisional Authority. The question is not merely procedural-it goes to the root of maintainability and can have serious implications on limitation and adjudicatory outcomes.

This article seeks to capture the statutory scheme governing the GSTAT, its bench structure, and the jurisdictional nuances that arise therefrom. It also attempts to examine the evolving jurisprudence on jurisdiction, particularly in cases involving multi-State registrations and DGGI matters, where determining the appropriate forum becomes inherently complex.

2. Background of GSTAT

The GSTAT has been envisaged under [Section 109](#) of the Central Goods and Services Tax Act, 2017 ("CGST Act") as the second appellate authority in the GST framework. It is intended to bridge the gap between departmental appellate authorities and constitutional courts, serving as the final fact-finding forum. Appeals lie to the Tribunal under [Section 112](#) against orders passed under [Section 107](#) (first appeal) and [Section 108](#) (revision).

Despite being a cornerstone of the GST dispute resolution mechanism, the Tribunal has faced significant delays in its constitution. This has led to an anomalous situation where High Courts have been compelled to entertain writ petitions in matters where an alternate statutory remedy was envisaged but unavailable. The eventual operationalisation of GSTAT is therefore expected to restore the intended appellate hierarchy and reduce the burden on constitutional courts.

3. Different Types of Benches (Principal Bench and State Benches)

The statutory framework provides for a Principal Bench and multiple State Benches/Area Benches, reflecting both functional specialization and federal balance.

The Principal Bench, located at New Delhi, is envisaged as the central authority for adjudication of specific classes of disputes having national or multi state implications.

The State Benches and Area Benches, on the other hand, are vested with jurisdiction over routine GST disputes arising within their territorial limits. Each bench typically comprises a Judicial Member and Technical Members representing either the Centre or the State, thereby ensuring that domain expertise is balanced with judicial oversight.

However, for taxpayers operating across multiple States under distinct GST registrations, the question of "appropriate bench" is not always straightforward. Since GST treats each registration as a distinct person, disputes arising in different States may require separate appellate proceedings before different benches, even if the underlying issue is identical. This fragmentation increases litigation costs and raises concerns of inconsistent adjudication.

4. Issues Reserved for Principal Bench Only

A significant jurisdictional carve-out under the GSTAT framework pertains to disputes which are specifically reserved for adjudication by the Principal Bench. The statutory foundation for such centralisation is traceable to section 109(5) of the Central Goods and Services Tax Act, 2017 ("CGST Act"), which further empowers the Government, on the recommendations of the GST Council, to notify classes of cases to be heard by the Principal Bench only. This power has been exercised vide [Notification No. 4219\(E\)](#) dated 17 September 2025, thereby giving concrete shape to the legislative intent of channelising certain categories of disputes to a central forum.

A conjoint reading of the statutory provision and the aforesaid notification indicates that the following categories of disputes stand carved out for exclusive determination by the Principal Bench at New Delhi:

- a. cases in which any one of the issues involved relates to the **place of supply**;
- b. anti-profiteering matters
- c. Any case or class of cases pending before two or more State Benches where the President is satisfied that an **identical question of law is involved**;
- d. where one or more issues involved relates to payment of tax by a supplier of online information and database access or retrieval services (**OIDAR Services**)
- e. where one or more issues relates to actionable claims supplied by a person located outside taxable territory (**Online gaming service provided by a person located outside India**)

Each of the above categories reflects a distinct but interconnected legislative concern. **Place of supply disputes**, for instance, directly determine whether a transaction is intra-State or inter-State, thereby impacting the distribution of revenue between the Centre and the States. Divergent interpretations on this

issue across State Benches would not only create uncertainty but could also disturb the fiscal equilibrium embedded in the GST framework.

The inclusion of **cases involving identical questions of law pending before multiple State Benches** is particularly noteworthy. It introduces a mechanism akin to consolidation or transfer, enabling the Principal Bench to assume jurisdiction in order to prevent conflicting rulings. This reflects an implicit recognition of the doctrine of judicial discipline and the need for coherence in tax jurisprudence-an aspect that has historically posed challenges in decentralised tax regimes.

That said, this model of centralisation is not without its limitations. In practice, tax disputes are rarely compartmentalised. A single matter may simultaneously involve issues of place of supply, classification, valuation, and input tax credit. The rigid demarcation of jurisdiction based on one dominant issue may give rise to threshold disputes as to the appropriate forum, thereby delaying substantive adjudication.

From the standpoint of access to justice, centralisation before the Principal Bench at New Delhi may impose additional burdens on taxpayers, particularly those located in far-flung jurisdictions. While virtual hearings offer a partial solution, they may not fully substitute the need for effective representation and participation, especially in complex matters requiring detailed factual and technical submissions.

In sum, while section 109(5) read with the 2025 notification represents a well-intentioned attempt to bring coherence and uniformity to GST adjudication, its success will ultimately depend on how these jurisdictional boundaries are interpreted and applied in practice.

5. Issues Reserved for Single Judge Bench

The statutory scheme also contemplates adjudication by a **Single Member Bench** in specified cases, as envisaged under section 109(8) of the CGST Act. This provision has consciously introduced a dual threshold for Single Member adjudication-first, a monetary threshold of Rs.50 lakh, and second, the absence of any question of law. Only where both conditions are satisfied, and subject to approval of the President, can an appeal be assigned to a Single Member Bench. The intent is clearly to ensure that relatively straightforward and low-stakes disputes are disposed of expeditiously, thereby enabling the regular benches to focus on more complex and high-value matters.

6. Technical Issues for All India DGGI Matters

Generally, the investigations initiated by the Directorate General of GST Intelligence ("DGGI") often have pan-India ramifications, cutting across multiple GST registrations and jurisdictions. In such cases, the complexity is much deeper. This is because a common show cause notice and a common adjudication order are frequently issued covering multiple registrations of the same or different taxpayers across different States.

Typically, such proceedings are initiated in a particular jurisdiction based on intelligence inputs; however, the implications extend to all States where the same or chain of taxpayers are registered. Recognising this complexity at the adjudication stage, administrative clarity has been provided through [Circular No. 239/33/2024-GST](#) dated 04 December 2024, whereby Joint/Additional Commissioners posted in specified Commissionerates have been designated as **Common Adjudicating Authority (CAA)** for DGGI matters. The said circular provides that adjudication shall be undertaken by the authority having jurisdiction over the location involving the highest quantum of tax.

This position was further clarified vide [Circular No. 250/07/2025-GST](#) dated 24 June 2025, wherein it has been stipulated that the Appellate Authority having jurisdiction over the Common Adjudicating Authority (CAA) shall exercise

appellate powers under section 107. Thus, at least up to the first appellate stage, a degree of certainty has been introduced.

However, a critical gap continues to persist at the level of the GST Appellate Tribunal. There is no corresponding statutory provision, notification, or circular which clearly prescribes the jurisdiction of GSTAT in respect of such all-India DGGI matters. In the absence of a unified appellate mechanism at the Tribunal stage, taxpayers are left to navigate this issue based on **general principles of law governing territorial jurisdiction**.

In this context, guidance may be drawn from settled jurisprudence on the concept of "cause of action". In ***Nasiruddin v. State Transport Appellate Tribunal*** (1975) 2 SCC 671, the Supreme Court held that where a cause of action arises wholly or in part within a particular territorial jurisdiction, the litigant, being *dominus litis*, has the right to choose the forum. The Court emphasised that such choice is not arbitrary but flows from the existence of jurisdiction based on where the cause of action arises, whether wholly or in part.

Further, in ***Kusum Ingots & Alloys Ltd. v. Union of India*** ([2004-VIL-59-SC](#)), the Supreme Court clarified that even the place where an appellate or revisional authority is situated can give rise to a part of the cause of action, thereby conferring jurisdiction on courts within that territory. The Court observed that where original and appellate authorities are located in different jurisdictions, proceedings may be maintainable in either, as part of the cause of action arises in both places.

Applying these principles to the GSTAT context, it can be reasonably argued that jurisdiction may be attracted at multiple levels-such as:

- the place where the Common Adjudicating Authority has passed the order;
- the place where the Appellate Authority has passed the order; and

- the place(s) where the taxpayer is registered and affected

This creates a situation where multiple benches of the GSTAT may arguably have concurrent jurisdiction whether within or outside the same state, thereby opening the door to forum selection by the taxpayer. In the absence of a clear statutory or administrative framework, this jurisdictional ambiguity is likely to become a fertile ground for preliminary litigation before the Tribunal.

7. Appeal Against the Order of GSTAT (Supreme Court vs High Court)

Another reason to decide the correct bench of the GSTAT whether Principal or State is that it affects the right to file further appeal before the Constitutional Courts.

As per [Section 118](#) an appeal shall lie directly to the Supreme Court where the order is passed by the Principal Bench. Whereas [Section 117](#) provides that an appeal shall lie to the High Court where the order is passed by the State Bench.

Therefore, it is of utmost significance that the correct forum of GSTAT is chosen by the taxpayer as it will further impact his right to file appeal before the High Courts and in case appeal is directly filed before the Principal Bench, the option to contest the matter before the High Court closes once and for all under the CGST Act.

8. Conclusion

As the foregoing discussion demonstrates, the question of "which bench to approach" is not a mere procedural formality but a decision laden with substantive consequences. It impacts not only the maintainability and progress of the appeal but also determines the entire appellate trajectory thereafter, including whether the matter would ultimately lie before the High Court or directly before the Supreme Court.

Issues such as overlapping jurisdiction, fragmentation of disputes, absence of clarity in DGGI-led pan-India matters, and the far-reaching implications of forum selection underscore that the GSTAT framework is still in a formative stage. The lack of a clearly defined jurisdictional rulebook in certain areas may lead to threshold litigation, thereby delaying substantive adjudication—the very outcome the Tribunal seeks to avoid.

In this backdrop, it becomes imperative for taxpayers and practitioners to adopt a strategic and informed approach while determining the appropriate bench of the GSTAT. Equally, there is a pressing need for legislative fine-tuning and administrative guidance to address grey areas, particularly in multi-State and DGGI-driven disputes.

Ultimately, the success of GSTAT will depend not merely on its constitution, but on the clarity, consistency, and predictability with which its jurisdictional contours are defined and applied. The coming years will be crucial in shaping a coherent appellate jurisprudence—one that balances efficiency with fairness, and uniformity with accessibility.

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(The views expressed in this article are strictly personal.)