

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA
UNSTARRED QUESTION No. 2159
ANSWERED ON – 08/08/2023

GST APPELLATE TRIBUNALS

2159. SHRI VAIKO:

Will the Minister of Finance be pleased to state:

- (a) whether the State Governments have proposed for setting up Benches of GST Appellate Tribunals in various parts of the country;
- (b) if so, the response of the Government thereto;
- (c) the places where the Benches are proposed to be established, apart from State capitals; and
- (d) the details of the number of GST disputes that are pending and amicably settled, separately in the last three years and in the current year?

ANSWER

THE MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

- (a) Yes
- (b) The GST Council in its 49th Meeting had approved the setting up of GST Appellate Tribunals across the country.
- (c) It has been planned to establish the State benches in a phased manner based on the request of States.
- (d) The details of the number of GST appeals related to Central GST authorities pending at various levels are as under:

Sr. No.	Financial Year	Pending Appeals at the end of the year/period (Nos.)
1	2020-21	5499
2	2021-22	9759
3	2022-23	11899
4	2023-24(upto June 2023)	14227

There is no concept of amicable settlement under GST Law and the appeals are decided as per law.
