GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA
UNSTARRED QUESTION NO. 4599
TO BE ANSWERED ON MONDAY, THE 22nd JULY, 2019, 31st ASHADHA, 1941 (SAKA)

"GST APPELLATE TRIBUNAL"

4599.   SHRI RAKESH SINGH

Will the Minister of FINANCE be pleased to state:

(a)   Whether the Government has taken steps to resolve the disputes related to Goods and Services Tax (GST) and if so, the details thereof;

(b)   whether the Government has taken a decision to form appellate tribunal in the States in this regard;

(c)   if so, the details of the plan to form such tribunals in Madhya Pradesh; and

(d)   the time by which the said tribunals are likely to be started?

ANSWER
THE MINISTER OF STATE FOR FINANCE
(SHRI ANURAG SINGH THAKUR)

a)   Section 109 of the CGST Act, 2017 empowers the Central Government to constitute, on the recommendation of Council, by notification, with effect from such date as may be specified therein, an Appellate Tribunal known as the Goods and Services Tax Appellate Tribunal (GSTAT) for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority. Accordingly, a notification to constitute the National Bench of GSTAT at New Delhi has been issued in this regard.

b)   The sub section 6 of section 109 of the CGST Act, 2017 provides that the Government shall, by notification, specify for each state or Union Territory, a bench of the Appellate Tribunal for exercising the powers of the Appellate Tribunal within the concerned State or Union Territory on receipt of the request from any State and on the recommendations of the Council. The GST Council in its 35th meeting has agreed to recommend for the creation of the State Benches and Area Benches of the GSTAT in 24 States and 07 Union Territories.

c)   The proposal for setting up benches in the State of Madhya Pradesh has not been received from the State Government and would be considered as and when received.

d)   No such timeline can be indicated.

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