

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA
UNSTARRED QUESTION No. 15

TO BE ANSWERED ON MONDAY, THE 4th DECEMBER, 2023 / Agrahayana 13,
1945 (Saka)

SETTING UP OF BENCHES OF GST APPELLATE TRIBUNAL

15. DR. PON GAUTHAM SIGAMANI
SHRI JAGDAMBIKA PAL
COL. RAJYAVARDHAN RATHORE:

Will the Minister of Finance be pleased to state:

- (a). whether the Government is considering to set up Benches of Goods and Services Tax Appellate Tribunal across the Country including Rajasthan and Uttar Pradesh;
- (b). if so, the details thereof and the anticipated timeline for their establishment and operationalisation;
- (c). the eligibility criteria for members to be appointed in the GST Appellate Tribunals;
- (d). Whether the number of pending appeals over Central GST had increased by many times recently; and
- (e) if so, the details thereof?

ANSWER

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

(a) & (b): Yes, the Central Government, on the recommendation of GST Council, has constituted State Benches of GST Appellate Tribunal vide Notification No. S.O 4073(E) dated 14.09.2023.

(c): (1). Qualification of a Judicial Member:

- (i) He has been a Judge of the High Court; or
- (ii) has, for a combined period of ten years, been a District Judge or an Additional District Judge;

(2). Qualification of a Technical Member (Centre):

he is or has been a member of the Indian Revenue (Customs and Indirect Taxes) Service, Group A, or of the All India Service with at least three years of experience in the administration of an existing law or goods and services tax in the Central Government, and has completed at least twenty-five years of service in Group A;

(3). Qualification of a Technical Member (State):

he is or has been an officer of the State Government or an officer of All India Service, not below the rank of Additional Commissioner of Value Added Tax or the State goods and services tax or such rank, not lower than that of the First Appellate Authority, as may be notified by the concerned State Government, on the recommendations of the Council and has completed twenty-five years of service in Group A, or equivalent, with at least three years of experience in the administration of an existing law or the goods and services tax or in the field of finance and taxation in the State Government:

Provided that the State Government may, on the recommendations of the Council, by notification, relax the requirement of completion of twenty-five years of service in Group A, or equivalent, in respect of officers of such State where no person has completed twenty-five years of service in Group A, or equivalent, but has completed twenty-five years of service in the Government, subject to such conditions, and till such period, as may be specified in the notification.

However, in 52nd GST Council Meeting it was recommended by the council that an advocate for ten years with substantial experience in litigation under indirect tax laws in the Appellate Tribunal, Central Excise and Service Tax Tribunal, State VAT Tribunals, by whatever name called, High Court or Supreme Court to be eligible for the appointment as judicial member;

(d). Yes

(e): The details of the pending Appeals (Central GST):

Sr. No.	Financial Year	Pending Appeals at the end of the year/period (Nos.)
1	2020-21 (As on 31 st March 2021)	5499
2	2021-22 (As on 31 st March 2022)	9759
3	2022-23 (As on 31 st March 2023)	11899
4	2023-24 (As on 31.10.2023)	14897
