

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA
STARRED QUESTION NO. 156
TO BE ANSWERED ON MARCH 02, 2020

GST APPELLATE TRIBUNAL

*156 SHRI CHIRAG KUMAR PASWAN:
SHRI KANAKMAL KATARA

Will the Minister of FINANCE be pleased to state:

- (a) the time by which Goods and Services Tax (GST) Appellate Tribunals are likely to be constituted in Bihar, Rajasthan and Uttar Pradesh;
- (b) whether any guidelines or time limit has been fixed for the constitution of GST Appellate Tribunals in these states;
- (c) if so, the details thereof; and
- (d) the names of districts in Bihar, Rajasthan and Uttar Pradesh where the benches of GST Appellate Tribunal are proposed to be constituted/opened along with the time by which the said tribunals are likely to start operation?

ANSWER

FINANCE MINISTER
(SMT NIRMALA SITHARAMAN)

- (a) to (d): A statement is laid on the Table of the House.

**STATEMENT REFERRED TO IN REPLY TO PARTS (A) TO (D) OF LOK SABHA STARRED
QUESTION NO. 156 FOR 02.03.2020 BY SHRI CHIRAG KUMAR PASWAN AND
SHRI KANAKMAL KATARA REGARDING GST APPELLATE TRIBUNAL**

(a): Vide Notifications dated 21.08.2019 and 29.11.2019, the Central Government notified creation of State and Area Benches of GSTAT for various States/Union Territories including the state of Bihar and Rajasthan from which proposals were received. The Notifications dated 21.08.2019 and 29.11.2019 are placed at Annexure-I and Annexure-II respectively. The proposal for the state of UP is yet to be decided in accordance with the Allahabad High Court judgement dated 31.05.2019 in PIL(Civil) No. 6800 of 2019, whereby, the Hon'ble High Court has quashed the proposal dated 15.03.2019 of UP Govt.

(b): No timeline has been prescribed.

(c): Not Applicable.

(d): The State Bench of GSTAT for Bihar is proposed to be constituted at Patna, whereas, for the state of Rajasthan, the state and area bench of Rajasthan are proposed to be constituted at Jaipur and Jodhpur respectively. The location for the GSTAT Benches for the state of Uttar Pradesh is yet to be approved by GST Council.

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 21st August, 2019

S.O. 3009(E).—In exercise of the powers conferred by the sub section 6 of section 109 of the Central Goods and Services Tax Act, 2017, the Central Government, on the recommendation of the Goods and Services Tax Council, hereby notifies the creation of the State Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) as per the details contained in the table 1 below and Area Benches as per the details contained in table 2 below, with effect from the date of publication of this notification in the Gazette of India (Extraordinary):

Table-1

S. No.	Name of State/Union Territory	Location:
1.	Andhra Pradesh	Vijayawada
2.	Bihar	Patna
3.	Chhattisgarh	Raipur
4.	Delhi	New Delhi
5.	Goa	Panaji
6.	Gujarat	Ahmedabad
7.	Haryana	Hisar
8.	Himachal Pradesh	Shimla
9.	Jharkhand	Ranchi
10.	Karnataka	Bengaluru
11.	Kerala	Thiruvananthapuram
12.	Maharashtra	Mumbai
13.	Odisha	Cuttack
14.	Puducherry	Pondicherry
15.	Punjab	Chandigarh
16.	Tamil Nadu	Chennai
17.	Telangana	Hyderabad
18.	Tripura	Agartala
19.	Uttarakhand	Dehradun
20.	West Bengal	Kolkata
21.	Assam	Common State Bench of GSTAT at Guwahati, Assam
22.	Arunachal Pradesh	
23.	Manipur	
24.	Nagaland	
25.	Sikkim	
UTs (Without Legislature)		
26.	Andaman & Nicobar	State Bench of West Bengal (Kolkata)
27.	Dadra & Nagar Haveli	State Bench of Maharashtra (Mumbai)
28.	Daman & Diu	State Bench of Maharashtra (Mumbai)
29.	Lakshadweep	State Bench of Kerala (Ernakulam)
30.	Chandigarh	State Bench of Punjab (Chandigarh)

Table 2

S. No.	Name of State	Location:
1.	Andhra Pradesh	One Area Bench each at Vishakhapatnam and Tirupati
2.	Gujarat	One Area Bench each at Surat and Rajkot
3.	Maharashtra	One Area Bench each at Pune and Nagpur
4.	West Bengal	Two Area Benches at Kolkata

[F. No. A.50050/150/2018-Ad.1C(CESTAT)]

RITVIK PANDEY, Jr. Secy

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 29th November, 2019

S.O. 4332(E).—In exercise of the powers conferred by the sub-section 6 of section 109 of the Central Goods and Services Tax Act, 2017, the Central Government, on the recommendation of the Goods and Services Tax Council, hereby notifies the creation of the State Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) as per the details contained in the table 1 below and Area Benches as per the details contained in table 2 below, with effect from the date of publication of this notification in the Gazette of India (Extraordinary):

TABLE-1

S. No.	Name of State/Union Territory	Location:
1.	Mizoram	Aizawl
2.	Rajasthan	Jaipur

TABLE 2

S. No.	Name of State	Location:
1.	Karnataka	Two Area Benches at Bengaluru
2.	Rajasthan	One Area Bench at Jodhpur

[No. 3/2019/F. No. A.50050/150/2018-Ad.1C(CESTAT)]

RITVIK PANDEY, Jt. Secy.