Goods & Services Tax Appellate Tribunal (Procedure) Rules, 2025

CHAPTER - V

HEARING OF APPEAL

Rule 41: Hearing of appeal

- (1) On the day fixed, or on any other day to which the hearing may be adjourned, the appellant shall be heard in support of the appeal.
- (2) The Appellate Tribunal shall then, if necessary, hear the respondent against the appeal and in such a case the appellant shall be entitled to reply.