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

## Rule 44 : Continuance of proceedings after death or adjudication as an insolvent of a party to the appeal

Where in any proceedings the appellant or a respondent dies or is adjudicated as an insolvent or in the case of a company, is being wound up, the appeal or application shall abate, unless an application is made for continuance of such proceedings by or against the successor-in-interest, the executor, receiver, liquidator or other legal representative of the appellant or respondent, as the case may be:

**Provided** that every such application shall be made within a period of sixty days of the occurrence of the event:

**Provided further** that the Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period so specified, allow it to be presented within such further period as it may deem fit.

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