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

Rule 62: Contents of process file

The process file shall contain the following items, namely -

- (a) index;
- (b) power of attorney or Vakalatnama;
- (c) summons and other processes and affidavits relating thereof;
- (d) applications for summoning witness;
- (e) letters calling records; and
- (f) all other miscellaneous papers such as postal acknowledgements.

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