

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

**Rule 81 : Affidavits of illiterate, visually challenged persons**

Where an affidavit is sworn or affirmed by any person who appears to be illiterate, visually challenged or unacquainted with the language in which the affidavit is written, the attester shall certify that the affidavit was read, explained or translated by him or in his presence to the deponent and that he seemed to understand it, and made his signature or mark in the presence of the attester which shall include all the information as specified in **GSTAT FORM-05**.

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