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

## Rule 86: Marking of documents

- (1) The documents when produced shall be marked as follows:
  - (a) if relied upon by the appellant's or petitioner's side, they shall be numbered as 'A' series;
  - **(b)** if relied upon by the respondent's side, they shall be marked as 'B' series; and
  - (c) the Appellate Tribunal exhibits shall be marked as 'C' series.
- (2) The Appellate Tribunal may direct the applicant to deposit with the Appellate Tribunal through online mode a sum sufficient to defray the expenses for transmission of the records

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