

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

Rule 104 : Pronouncement of order by any one member of the Bench

- (1)** Any Member of the Bench may pronounce the order for and on behalf of the Bench.
 - (2)** When an order is pronounced under this rule, the Court officer shall make a note in the order sheet, that the order of the Bench consisting of President or Members was pronounced in open court on behalf of the Bench
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