

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

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¹**Notification, G.S.R. 256(E), Dated 24/04/2025-** In exercise of the powers conferred by section 111 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Goods and Services Tax Appellate Tribunal hereby makes the following rules for regulating the procedure and functioning of the Goods and Services Tax Appellate Tribunal, namely:-

**CHAPTER - I
PRELIMINARY**

Rule 1 : Short title and Commencement

- (1) These rules may be called the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025.
 - (2) These rules shall come into force on the date of their publication in the Official Gazette.
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¹ This notification has been published in The Gazette of India (Extraordinary), dt. 24-04-2025.