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

Rule 14: Power to extend time

The Appellate Tribunal may extend the time appointed by these rules or fixed by any order, for doing any act or taking any proceeding, upon such terms, if any, as the justice of the case may require, and any extension may be ordered, although the application for the same is not made until the expiration of the time appointed or allowed.