

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

Rule 31 : Grounds which may be taken in appeal

The appellant shall not, except by leave of the Appellate Tribunal, urge or be heard in support of any grounds not set forth in the Form of appeal, but the Appellate Tribunal, in deciding the appeal, shall not be confined to the grounds set forth in the Form of appeal or those taken by leave of the Appellate Tribunal under these rules:

Provided that the Appellate Tribunal shall not rest its decision on any other grounds unless the party who may be affected thereby has had a sufficient opportunity of being heard on that ground.
