

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

**Rule 33 : Who may be joined as respondents**

- (1) In an appeal or an application filed by a person other than the [Commissioner], the [Commissioner] concerned shall be made the respondent to the appeal or the application, as the case may be.
  - (2) In an appeal or an application by the [Commissioner], the other party shall be made the respondent to the appeal.
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