

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

Rule 122 : Dress for the parties

Every authorised representative other than a relative or regular employee of a party shall appear before the Appellate Tribunal in his professional dress, if any, and, if there is no such dress —

- (a) if a male, in a close-collared black coat, or in an open-collared black coat, with white shirt and black tie; or
- (b) if a female, in a black coat over a white sari or any other white dress:

Provided that during the summer season from the 15th April to 31st August, the authorised representatives may, when appearing before a Bench of the Appellate Tribunal, dispense with the wearing of a black coat.

Explanation. - For the purpose of this rule, the expression, —regular employee of a party” shall not include a departmental officer who is appointed as an authorised representative.
