

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

Rule 120 : Award of costs in the proceedings

- (1) Whenever the Appellate Tribunal deems fit, it may award cost for meeting the legal expenses of the respondent of defaulting party.
 - (2) The Appellate Tribunal may in suitable cases direct appellant or respondent to bear the cost of litigation of the other side, and in case of abuse of process of court, impose exemplary costs on defaulting party.
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