

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

**Rule 119 : Fees**

- (1) In respect of the several matters, there shall be paid fees as prescribed in the **Schedule of Fees** appended to these rules:
- Provided** that no fee shall be payable or shall be liable to be collected on a petition or application filed or reference made by any departmental authority connected with a matter in question before the Appellate Tribunal.
- (2) In respect of every interlocutory application, there shall be paid fees as prescribed in Schedule of Fees of these rules:
- Provided** that no fee shall be payable or shall be liable to be collected on a petition or application filed or reference made by any departmental authority connected with a matter in question before the Appellate Tribunal.
- (3) In respect of a petition or appeal or application filed or references made before the Principal Bench or the Bench of the Appellate Tribunal, fees referred to in this Part shall be paid on GSTAT portal in the manner provided thereon.
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