

CHAPTER - XIV
ELECTRONIC FILING AND PROCESSING OF APPEALS AND
CONDUCT OF PROCEEDINGS IN THE APPELLATE
TRIBUNAL IN HYBRID MODE

Rule 115 : Electronic filing and processing of appeals and applications, etc.

- (1) Notwithstanding anything contained in the foregoing Chapters I to XIV, except as may be otherwise provided by order by the President.
- (2) Every appeal or application to be filed before the Appellate Tribunal shall be uploaded electronically on the GSTAT portal.
- (3) All appeals and applications filed before the Appellate Tribunal shall be scrutinised and processed electronically through the GSTAT portal and all notices, communications and summons shall be issued electronically and signed in the manner provided on the said portal.
- (4) All replies filed and documents that are or may be required to be presented before the Appellate Tribunal, either on the directions of the said Tribunal or otherwise, shall be signed, verified and uploaded electronically on the GSTAT portal.
- (5) All proceedings before the Appellate Tribunal shall be conducted through the GSTAT portal and all such proceedings shall be recorded on the said portal.
- (6) A summary of the final order passed by the Appellate Tribunal, or any bench thereof, in respect of any appeal shall be uploaded in the form specified in the CGST Rules for this purpose.
- (7) All hearings before the Appellate Tribunal may be conducted, either in the physical mode or upon the permission of the President, in the electronic mode.