

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

Rule 114 : Copies of orders in library

- (1) The officer in charge of the Registry shall send copies of every final order to the library of the Appellate Tribunal.
 - (2) Copies of all orders received in each month shall be kept at the library in a separate folder, arranged in the order of date of pronouncement, duly indexed and stitched.
 - (3) At the end of every year, a consolidated index shall also be prepared and kept in a separate file in the library.
 - (4) The order folders and the indices may be made available for reference in the library to the authorised representative.
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