

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

Rule 106 : Recusal

- (1) For the purpose of maintaining the high standards and integrity of the Appellate Tribunal, the President or a Member of the Appellate Tribunal shall recuse himself-
 - (a) in any case involving persons with whom the President or the Member has or had a personal, familial or professional relationship;
 - (b) in any case concerning which the President or the Member has previously been called upon in another capacity, including as advisor, representative, expert or witness; or
 - (c) if there exist other circumstances such as to make the President or the Member's participation seem inappropriate.
- (2) The President or any Member recusing himself may record reasons for recusal:
Provided that no party to the proceedings or any other person shall have a right to know the reasons for recusal by the President or the Member in the case.