

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

Rule 103 : Pronouncement of Order

- (1) The Appellate Tribunal, after hearing the applicant and respondent, shall make and pronounce an order either at once or, as soon as thereafter as may be practicable but not later than thirty days from the final hearing excluding vacations or holidays.
 - (2) Every order of the Appellate Tribunal shall be in writing and shall be signed and dated by the President or Member or Members constituting the Bench which heard the case and pronounced the order.
 - (3) A certified copy of every order passed by the Appellate Tribunal shall be given to the parties.
 - (4) The Appellate Tribunal, may transmit order made by it to any court for enforcement, on application made by either of the parties to the order or *suo motu*.
 - (5) Every order or judgment or notice shall bear the seal of the Appellate Tribunal.
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