

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

Rule 97 : Records to be furnished to the Commissioner

- (1) The Commissioner shall be furnished by the Appellate Tribunal with such of the records of the case as the Appellate Tribunal considers necessary for executing the Commission.
 - (2) Original documents shall be furnished only if a copy does not serve the purpose or cannot be obtained without unreasonable expense or delay and delivery and return of records shall be made under proper acknowledgement.
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