

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

**Rule 96 : Witness allowance payable**

- (1) Where the Appellate Tribunal issues summons to a government servant to give evidence or to produce documents, the person so summoned may draw from the Government travelling and daily allowances admissible to him as per the applicable rules of the respective Government.
  - (2) Where there is no provision for payment of travelling allowances and daily allowance by the employer to the person summoned to give evidence or to produce documents, he shall be entitled to be paid as allowance, a sum which in the opinion of the Registrar is sufficient to defray reasonable travelling and other expenses.
  - (3) The party applying for the summons shall deposit with the Registrar the amount of allowance as estimated by the Registrar well before the summons is issued.
  - (4) If the witness is summoned as a court witness, the amount estimated by the Registrar shall be paid as per the directions of the Appellate Tribunal.
- The aforesaid provisions would govern the payment of allowances to the interpreter as well
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