

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

**Rule 93 : Form recording of deposition**

- (1) The Deposition of a witness shall be recorded in prescribed **GSTAT FORM-07**.
  - (2) Each page of the deposition shall be initiated by the Members constituting the Bench.
  - (3) Corrections, if any, pointed out by the witness may, if the Bench is satisfied, be carried out and duly initialled. If not satisfied, a note to the effect be appended at the bottom of the deposition.
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