

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

**Rule 87 : Return and transmission of documents**

- (1)** An application for return of the documents produced shall be numbered and no such application shall be entertained after the destruction of the records.
  - (2)** The Appellate Tribunal may, at any time, direct return of documents produced subject to such conditions as it deems fit.
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