

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

### Rule 2 : Definitions

- (1) In these rules, unless the context otherwise requires-
- (a) “Act” means the Central Goods and Services Tax Act, 2017 or the State Goods and Service Tax Act, 2017 of the concerned State or the Union territory Goods and Services Tax Act, 2017;
  - (b) “adjudicating authority” means the adjudicating authority as defined under \*[...] sub-section (4) of section 2 of the said Act;
  - (c) “Appellate Tribunal” means the Goods and Services Tax Appellate Tribunal established under section 109 of the Act;
  - (d) “authorised representative” in relation to any proceedings before the Appellate Tribunal means, —
    - (i) a person duly appointed by the Central Government or by the concerned State Governments or by an officer duly authorised in this behalf as authorised representative to appear, plead and act for the Commissioner in such proceedings; or
    - (ii) “a person authorised in writing or through a vakalatnama, duly stamped, by a party to present his case before the Appellate Tribunal as provided under section 116 of the Act, to appear, plead or act on his behalf in such proceedings;
  - (e) “Bench” means the Bench of the Appellate Tribunal referred to in section 109 of the CGST Act;
  - (f) “certified copy” means the original copy of the order or the documents received by the party, or a copy thereof duly authenticated by the concerned department, or a copy duly authenticated by the ‘authorised representative’ of the appellant or respondent;
  - (g) “CGST” means the Central Goods and Services Tax;
  - (h) “form” means a form prescribed under the rules;
  - (i) “GSTAT Portal” means web portal as may be specified by an order by the President for functioning of the Appellate tribunal;
  - (j) “Interlocutory application” means an application to the Appellate Tribunal in any appeal or proceeding already instituted in such Appellate Tribunal, other than a proceeding for execution of an order;
  - (k) “Member” means a member of the Appellate Tribunal and includes the President and Vice-President;

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\* “section” word is printed in official gazette.

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- (l) “party” means a person who prefers an appeal or an application before the Appellate Tribunal and includes respondent;
  - (m) “specified” means as specified by or under these rules;
  - (n) “President” means the President of the Appellate Tribunal as per section 109 of the CGST Act;
  - (o) “Principal Bench” means the Principal Bench constituted in accordance with sub-section 3 of section 109 of the CGST Act;
  - (p) “Rules” means the Central Goods and Service Tax Rules, 2017 (hereinafter referred as the CGST Rules) or Goods and Service Tax Rules, 2017 of the concerned State (hereinafter referred as the SGST Rules) or Union territory Goods and Service Tax Rules, 2017 (hereinafter referred as the UTGST Rules);
  - (q) “Section” means a section of the Act;
  - (r) “SGST” means the State Goods and Services Tax;
  - (s) “State Bench” means the State Bench constituted in accordance with sub-section 4 of section 109 of the CGST Act;
  - (t) “UTGST” means the Union territory Goods and Services Tax;
  - (u) “Vice-President” means a Vice-President of the State Benches as per sub-section 7 of section 109 of the CGST Act;
- (2) All other words and expressions used in these rules but not defined herein and defined in the Act and the Rules shall have the meanings respectively assigned to them in the Act and in the Rules.
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