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

## **Rule 6: Custody of the records**

The Registrar shall have the custody of the records of the Appellate Tribunal and no record or document filed in any case or matter shall be allowed to be taken out of the custody of the Appellate Tribunal without the leave of the Appellate Tribunal:

**Provided** that the Registrar may allow any other officer of the Appellate Tribunal to remove any official paper or record for administrative purposes from the Appellate Tribunal.