

**Direction for Lenient Scrutiny of Appeal Documents Filed on GSTAT Portal
During Initial Implementation Phase**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(GST APPELLATE TRIBUNAL)
PRINCIPAL BENCH, NEW DELHI**

No. GSTAT/Pr.Bench/Portal/125/25-26/2711-15 Dated: 20-01-2026

In terms of the powers conferred by rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025 and considering the difficulties being faced by the appellants in the initial phase for filing of appeals on the GSTAT Portal, the President is pleased to direct that-

“the Registry of each bench shall keep a lenient view during scrutiny of the appeal documents and raise defect of substance only rather than for defect of form i.e. the defects not affecting the merit of the case shall not be raised, for an initial period of 06 months from the date of issuance of this order.”

Further, it is clarified that the documents generated digitally through GSTN System are not required to be certified, whereas, scanned copies of the physical documents attached with the appeal shall be signed.

This issues with the approval of the Hon'ble President, GSTAT.

Registrar

GSTAT