



Goods and Services Tax Appellate Tribunal (GSTAT)

[Source: PIB](#)

Why in News?

The Union Finance Minister formally launched the **Goods and Services Tax Appellate Tribunal (GSTAT)**, marking a significant milestone in India's [GST](#) journey. The tribunal is set to streamline dispute resolution and reinforce trust in [India's indirect tax system](#).

What is the Goods and Services Tax Appellate Tribunal (GSTAT)?

- **About:** GSTAT is a statutory body established under the **Central Goods and Services Tax Act, 2017** to hear appeals against orders passed by the Appellate or Revisional Authorities.
 - It provides taxpayers a **specialized and independent forum for justice**, enhancing the **orderliness, predictability, and credibility** of the GST regime.
- **Objectives:** GSTAT aims to create a single, unified appellate forum for GST disputes across India ("One Nation, One Forum"). It minimizes legal friction and ambiguity in GST laws.
 - It aims to ensure timely resolution of disputes to improve cash flow and business certainty.
 - GSTAT focuses on plain language decisions, simplified formats, checklists, and virtual hearings. It promotes citizen-centric governance aligned with principles of 'Nagarik Devo Bhava' and [Next-Gen GST reforms](#).
- **Functions:** GSTAT functions via a Principal Bench in New Delhi and 31 State Benches across 45 locations, ensuring nationwide reach.
 - Each bench has 2 Judicial Members, 1 Central Technical Member, and 1 State Technical Member, blending judicial and technical expertise for impartial and consistent decisions.
 - Designed around the **three S's: Structure** (judicial + technical expertise), **Scale** (state benches and single-member benches for simple cases), and **Synergy** (technology, process, and human expertise).
 - **GSTAT e-Courts Portal** enables **online filing, case tracking, and virtual hearings** for taxpayers and practitioners.
- **Benefits:** Protects the **rights of both large and small taxpayers** with no undue delay in justice. Reduces ambiguity and ensures **consistency in interpretation** across India.
 - Encourages **investment confidence** and simplifies tax compliance for MSMEs, exporters, startups, and citizens.
 - **Digital portal** enables taxpayers to file appeals online, track cases, and participate in virtual hearings.

Read more: [GST 2.0 with Next-generation Reforms](#)

UPSC Civil Services Examination Previous Year Question (PYQ)

Prelims

Q. Consider the following items: (2018)

Cereal grains hulled

Chicken eggs cooked

Fish processed and canned

Newspapers containing advertising material

Which of the above items is/are exempted under GST (Good and Services Tax)?

- (a) 1 only
- (b) 2 and 3 only
- (c) 1, 2 and 4 only
- (d) 1, 2, 3 and 4

Ans: (c)

Q. What is/are the most likely advantages of implementing 'Goods and Services Tax (GST)'? (2017)

It will replace multiple taxes collected by multiple authorities and will thus create a single market in India.

It will drastically reduce the 'Current Account Deficit' of India and will enable it to increase its foreign exchange reserves.

It will enormously increase the growth and size of the economy of India and will enable it to overtake China in the near future.

Select the correct answer using the code given below:

- (a) 1 only
- (b) 2 and 3 only
- (c) 1 and 3 only
- (d) 1, 2 and 3

Ans: (a)