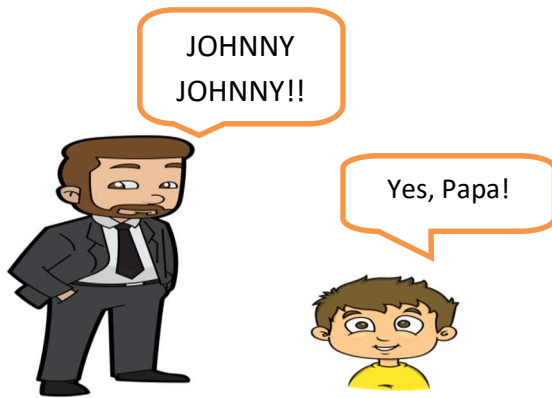
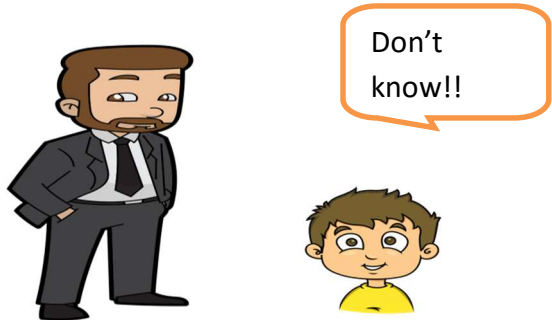


GST and JOHNNY- UPDATE No.29



What's the progress in GSTAT formation?



Let me brief you!!



We are already aware about the pending cases in Courts of our country and the continuous efforts of Government to decrease the count by introducing various kinds of Schemes i.e. Sabka Vishwas Scheme, Vivaad Se Vishwas Scheme for tax dispute settlement. These efforts have reduced the number of pending cases but still the list is very long. Moreover, taxpayers are in real need of Appellate Tribunal wherein they can appeal against the decisions of AAR and AAAR. The decisions given by these authorities are quite revenue based.

The Central Government, in January 2019, announced the creation of the National Bench of Goods and Services Tax Appellate Tribunal (GSTAT) similar to the CESTAT of the earlier regime. This body would work as a common forum for dispute resolution.

However, recently Delhi High court passed an interim order against the formation of GSTAT. The Delhi High Court has directed the Central Government to not proceed with the appointment of members to the Goods and Services Tax (GST) Appellate Tribunal without prior intimation, till the next date.

Hence for time being GSTAT constitution is on hold. Had it been formed, it would have helped in preventing any unwarranted litigations and issues causing delays. Further being a common forum it would have been crucial in addressing disputes under GST and ultimately helping in quasi-judicial legal precedents. We hope that GSTAT is formulated at the earliest to relieve the taxpayers to a certain extent.