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GST APPELLATE TRIBUNAL · REGULATORY UPDATE

GSTAT Appeals: Legacy Limitation Extended to 31 July 2026

The Principal Bench (Order No. 156/2026, dated 10 July 2026) has introduced a Token Generation Mechanism under Rule 123 of the GSTAT (Procedure) Rules, 2025 — an administrative safeguard for appellants prevented from filing by portal issues. It does not extend the Section 112 limitation.

BACKGROUND

01

ORIGIN & DELAY

The CGST Act, 2017 envisaged a multi-tier appellate mechanism culminating in GSTAT. Operationalisation was delayed by constitutional challenges over the appointment of Judicial and Technical Members — resolved by the Finance Act, 2023, which amended Sections 109–114.

02

BACKLOG & RELIEF

Years of non-functionality created a backlog. Notification S.O. 4220(E) (17 Sep 2025) set a one-time limitation for legacy appeals. Portal issues then pushed the deadline from 30 June to 31 July 2026 vide Notification S.O. 3502(E).

STATUTORY FRAMEWORK & PORTAL RELAXATION

The Legal Basis and the Tribunal's Relaxation

03

STATUTORY TIMELINE — SECTION 112

Section 112(1) permits any person aggrieved by an order of the Appellate or Revisional Authority to appeal to GSTATwithin three months of communication, with the Tribunal empowered to condone delay by a further period of up to three months on sufficient cause.

04

PORTAL SCRUTINY RELAXATION

By Office Order dated 14 May 2026, the Principal Bench separately extended the relaxed scrutiny framework for portal-filed appeals until 31 December 2026. This eases the Registry's review of procedural defects only — it does not extend the statutory limitation under Section 112.

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05 Token Generation Mechanism

HOW IT WORKS

- Generate an electronic Token ID by 31 July 2026 if e-filing can't be completed.
- A Token by 31 July 2026 is proof the appeal was initiated in time.
- File the full appeal within 60 days of Token generation.

CONDITIONS & CAUTIONS

- The Token is not a substitute for the appeal — it only preserves limitation.
- Miss the 60-day window and the Token lapses automatically.
- One Token per appeal; furnish the 16-digit ARN/CRN where available.

06 Position at a Glance

SCENARIO	CURRENT POSITION
Orders before 1 April 2026	Last date to file stands extended to 31 July 2026. If filing can't be completed, generate a Token by 31 July 2026 and file within 60 days.
Orders on/after 1 April 2026	Normal limitation under Section 112(1) applies — three months from communication, subject to condonation.
Portal scrutiny of appeals	Relaxed scrutiny framework continues until 31 December 2026 for smoother processing.

KEY TAKEAWAY

Taxpayers with GSTAT orders communicated before 1 April 2026 must file their appeal — or at minimum generate an e-filing Token — by 31 July 2026. A Token secures the limitation date but the appeal itself must still be completed within 60 days of Token generation.