

Ministry of Finance notifies territorial jurisdictions for GSTAT state benches

27 November 2024

Background

Earlier, the Ministry of Finance, Department of Revenue, vide the notification bearing [S.O. 3048\(E\) dated 31 July 2024](#) had notified the constitution of the Goods and Service Tax Appellate Tribunal (GSTAT), which prescribed the Principal Bench and the number of state benches, along with its location.

The government, vide a notification bearing *S.O. 5063(E) dated 26 November 2024*, has amended the previous notification and notifies the districts forming the jurisdiction and seating arrangements for GSTAT state benches across India.

Highlights of the notification

Jurisdictional swaps:

- Uttar Pradesh: Jurisdictions of the Varanasi and Prayagraj benches have been swapped.
- Punjab: Jurisdictions of the Jalandhar and Chandigarh benches have also been redefined.

District-wise jurisdictions assigned:

- Andhra Pradesh: The Vijayawada bench now oversees 15 districts.
- Gujarat: The Ahmedabad bench will oversee 12 districts while the Surat bench is assigned jurisdiction over 10 districts.
- Similar district-specific jurisdictional boundaries have been defined for Haryana, Telangana, Bihar, Delhi, Rajasthan, and other states.

Our comments

The constitution of GSTAT marked a significant milestone and a transformative shift in the evolution of the appellate process under GST. Consequently, the appointment of the GSTAT President earlier this year has further accelerated the process of making the tribunal functional. Now, with the notification of jurisdictional boundaries and seating arrangements, the operationalisation of GSTAT is imminent.

The notification aims to streamline the appellate process by clearly delineating the jurisdictional boundaries of GSTAT state benches and circuits, ensuring efficiency and uniformity.

The taxpayers are advised to review the revised jurisdictional allocations to determine the appropriate bench for appellate matters. This realignment is expected to improve accessibility and clarity in handling appeals under the GST regime.

With its structured appellate framework, accessible state benches, and a centralised Principal Bench, the GSTAT is poised to address the complexities of GST disputes effectively

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