Granting procedural leniency in scrutiny of appeals filed on the GSTAT Portal

Taxpayer Advisory - GSTAT Office Order dated 20 January 2026

The Goods and Services Tax Appellate Tribunal (GSTAT), Principal Bench, New Delhi, has issued an Office Order dated 20 January 2026 granting procedural leniency in scrutiny of appeals filed on the GSTAT Portal. The order, issued under Rule 123 of the GST Appellate Tribunal (Procedure) Rules, 2025, is applicable for an initial period of six months from its issuance date.

The relaxation is intended to address difficulties faced by appellants during the initial operational phase of the GSTAT Portal.

What the Order Provides – Practical Takeaways

(a) Lenient Scrutiny for Six Months

For six months from 20 January 2026, GSTAT Registries have been directed to:

- Raise defects of substance only, and
- Not raise defects of form that do not affect the merits of the appeal

Accordingly, minor procedural or technical lapses, such as formatting issues, minor clerical errors, or non-essential omissions, should not lead to objections or delay in registration of appeals during this period.

(b) Distinction Between "Defect of Substance" and "Defect of Form"

While the Order does not define these terms, in practice:

- Defects of substance may include:
    - Lack of jurisdictional order
    - Appeal filed beyond limitation without condonation petition
    - Non-payment of mandatory pre-deposit
    - Absence of essential annexures affecting adjudication

Defects of form may include:

- Improper pagination
- Minor mismatch in document naming
- Non-standard formatting of attachments
- Clerical or typographical errors not impacting merits

The Order provides important clarification regarding documents uploaded with appeals:

- Documents generated digitally through the GSTN system (such as orders downloaded from the portal, electronic challans, returns, etc.) → Do NOT require certification.
- Scanned copies of physical documents (such as manually issued orders, correspondence, or records not digitally generated) → Must be duly signed before uploading.

Taxpayers should ensure that scanned physical documents bear a clear signature (digital or manual before scanning) to avoid objections, even during the leniency period.

How Taxpayers should use this Order?

(a) File Appeals Without Undue Delay

The Order should encourage taxpayers not to postpone filing appeals due to apprehension about procedural perfection. The six-month window provides a protective cushion against minor technical lapses.

(b) Focus on Substantive Compliance

While procedural leniency is available, appellants must continue to ensure:

- Timely filing within limitation (or filing condonation where required)
- Payment of applicable pre-deposit
- Uploading of core adjudication and appellate documents

The Order does not dilute statutory requirements under the GST law.

(c) Cite the Order in Case of Registry Objections

If objections are raised on purely technical or formal grounds during the six-month period, taxpayers and professionals may specifically rely upon this Office Order and request reconsideration by the Registry.

In Concluding

This Office Order reflects a facilitative approach by the GSTAT. It eases procedural hiccups, taxpayers should view it as a transitionary support measure, not a dilution of compliance. Appeals filed during this window should still be prepared with due care, focusing on legal merits and substantive completeness.

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