



## ***Aadrikaa Law Offices (ALO)- IDT Tax / Arbitration / Litigation***

**Date: 18.09.2025**

### **Government of India Notifies Cases to Be Heard Exclusively by Principal Bench of GST Appellate Tribunal**



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#### **Introduction**

On September 17, 2025, the Ministry of Finance (Department of Revenue) issued a significant notification (S.O. 4219(E)) under the Central Goods and Services Tax Act, 2017 (CGST Act). This notification outlines specific cases or classes of cases that will be heard exclusively by the Principal Bench of the Goods and Services Tax Appellate Tribunal (GSTAT). The decision, made on the recommendations of the GST Council, aims to streamline the appellate process and ensure consistency in judgments on critical legal matters.

#### **Key Highlights of the Notification**

The notification, issued under the third proviso to sub-section (5) of section 109 of the CGST Act, specifies three categories of cases that will be heard solely by Principal Bench:

1. **Cases Pending Before Multiple State Benches** If a case is pending before two or more State Benches and the President of the GSTAT is satisfied that an identical question of law is involved, such cases will be transferred to the Principal Bench. This provision ensures uniformity in legal interpretation across states and avoids conflicting judgments.

2. Cases Involving Sections 14 or 14A of the IGST Act, 2017 Any case where one or more issues are covered under section 14 or section 14A of the Integrated Goods and Services Tax Act, 2017 (IGST Act) will be heard by the Principal Bench. These sections deal with the determination of the place of supply and special provisions for goods and services, which are critical for interstate transactions.
3. Cases Involving Section 20 of the CGST Act, 2017 Cases involving issues under section 20 of the CGST Act, which pertains to the application of provisions of the CGST Act to the Union Territories, will also be heard by the Principal Bench. This ensures that matters related to Union Territories are addressed uniformly.

### **Implications of the Notification This notification has several implications for taxpayers, legal practitioners, and the GST ecosystem:**

- **Consistency in Legal Interpretation:** By centralizing cases involving identical legal questions or critical provisions, the Principal Bench can ensure uniformity in rulings, reducing ambiguity and disputes.
- **Efficient Resolution of Complex Cases:** Cases involving intricate legal provisions, such as those under sections 14, 14A, and 20, will benefit from the expertise and focused attention of the Principal Bench.
- **Streamlined Appellate Process:** The transfer of specific cases to the Principal Bench reduces the burden on State Benches and expedites the resolution of appeals.

### **Conclusion**

The notification issued by the Ministry of Finance marks a significant step in enhancing the efficiency and consistency of the GST appellate process. By designating the Principal Bench to hear specific cases, the government aims to address complex legal issues effectively and ensure uniformity in judgments across the country. Taxpayers and legal professionals should take note of this development and prepare accordingly for cases that may fall under the purview of the Principal Bench.

**Source: Ministry of Finance**

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# भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-17092025-266215  
CG-DL-E-17092025-266215

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 4102]

नई दिल्ली, बुधवार, सितम्बर 17, 2025/भाद्र 26, 1947

No. 4102]

NEW DELHI, WEDNESDAY, SEPTEMBER 17, 2025/BHADRA 26, 1947

वित्त मंत्रालय

(राजस्व विभाग )

अधिसूचना

नई दिल्ली, 17 सितम्बर, 2025

का.आ. 4219(अ).—सरकार, परिषद् की सिफारिशों पर, केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 109 की उपधारा (5) के तीसरे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, निम्नलिखित मामलों या मामलों के वर्ग को अधिसूचित करती है जिनके संबंध में अपील केवल प्रधान न्यायपीठ द्वारा सुनी जाएगी, अर्थात्:-

किसी मामले या मामलों के वर्ग,-

(क) जो दो या अधिक राज्य न्यायपीठों के समक्ष वहां लंबित हैं जहां अध्यक्ष का यह समाधान हो जाता है कि विधि का समान प्रश्न अंतर्वलित है;

(ख) जहां उसमें ऐसे एक या अधिक मुद्दे अंतर्वलित हैं जो एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 14 या धारा 14क के अंतर्गत आते हैं; और

(ग) जहां उसमें ऐसे एक या अधिक मुद्दे अंतर्वलित हैं जो केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 20 के अंतर्गत आते हैं।

[फा. सं. ए-50/7/2025-जीएसटीएटी-डीओआर]

बालसुब्रमणियन कृष्णमूर्ति, संयुक्त सचिव

**MINISTRY OF FINANCE****(Department of Revenue)****NOTIFICATION**

New Delhi, the 17th September, 2025

**S.O. 4219(E).**—In exercise of the powers conferred by the third proviso to sub-section (5) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) the Government, on the recommendations of the Council, hereby notifies the following cases or class of cases, in respect of which an appeal shall be heard only by the Principal Bench, namely: —

Any case or class of cases, —

- (a) pending before two or more State Benches where the President is satisfied that an identical question of law is involved;
- (b) where one or more issues involved therein covered under section 14 or section 14A of the Integrated Goods and Services Tax Act, 2017(13 of 2017); and
- (c) where one or more issues involved therein is covered under section 20 of the Central Goods and Services Tax Act, 2017(12 of 2017).

[F. No. A-50/7/2025-GSTAT-DoR]

BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.