

## **GSTAT Coalition India welcomes the acceptance of the report of the Group of Ministers on the GST Tribunal**

February 20, 2023 - Bengaluru, India

The [Coalition for the Goods and Service Tax Appellate Tribunal \(GSTAT\)](#) welcomes the acceptance by the GST Council of the report of the Group of Ministers on the GST Appellate Tribunal with certain modifications as per the [press release of the GST Council dated February 18, 2023](#). This is a positive development that meets the long pending demand of trade and industry and is in line with submissions by this [Coalition in the Concept Note of May 2022](#), [Joint Note of November 2022](#) and [A Note on GSTAT: State Level vs National Level of February 2023](#). The subsequent statements by the Hon'ble Finance Minister that the changes to the law will be sought to be brought in through the Finance Bill, 2023 indicate a sense of urgency and are also highly commendable.

*"It is heartening that concrete steps are being taken towards the establishment of the GST Appellate Tribunal. The delay in the establishment of the tribunal has led to assesses being forced to approach the High Courts for relief, thereby adding to the latter's workload. We are excited about the creation of this Tribunal since it presents a greenfield opportunity to build a completely online dispute resolution system that can significantly ease doing business and signal the Indian government's intentions to solve tax disputes fast and economically without compromising revenue interest,"* said Surya Prakash BS, Convenor Convener, GSTAT Coalition India.

While details of the structure of the new GST Appellate Tribunal are awaited, statements by the Hon'ble Finance Minister and the Revenue Secretary in the press briefing subsequent to the meeting of the GST Council on February 18, 2023, indicate that it will be a single national institution with benches across the country composed of an equal number of judicial and technical members.

The Coalition warmly commends the GST Council for the resolution of this contentious issue and recognises the deliberations this would have involved. This is a significant decision that could potentially usher in the certainty of GST, harmonise perspectives, and improve the ease of doing business.

We urge the Hon'ble Finance Minister, who has been authorised to finalise the recommendations in this regard, to consider other aspects of the institutional design and operating model of the GSTAT raised by us in our submissions referred to above, especially on strengthening administrative functions. We also urge that the draft of the legal framework for a truly state-of-the-art GSTAT be put out in the public domain for comments by a broad range of stakeholders.

### **About the Coalition:**

The Coalition for the Goods and Services Tax Appellate Tribunal in India ('GSTAT Coalition India') is convened by DAKSH, Bangalore and brings together domain experts from the field of law, economics, chartered accountancy, public policy and civil service to advocate for the speedy constitution of, and develop an inclusive and shared imagination of a modern digital Goods and Services Tax Appellate Tribunal ('GSTAT') in India.

### The members of the Coalition are:

- Ajit Ranade, Vice Chancellor, Gokhale Institute of Politics and Economics (GIPE), Pune;
- Najib Shah, IRS(retd.), former Chairperson, Central Board of Excise and Customs, Bengaluru;
- Prakash Kumar, IAS (retd.), formerly CEO of Goods and Service Tax Network (GSTN), New Delhi;
- Harish Narasappa, Senior Advocate and CoFounder, DAKSH, Bengaluru;
- Jatin Christopher, Partner, JCSS, Bengaluru;
- L. Badri Narayanan, ExecutivePartner, Lakshmikumaran and Sridharan, New Delhi;
- Manish Mishra, Partner, Jyoti Sagar and Associates, Gurgaon;
- Charanya L., Partner, Lakshmikumaran and Sridharan, New Delhi;
- Bimal Jain, Chairman of Indirect Taxes & GST Committee of PHD Chamber of Commerce, New Delhi;
- Vivek Jalan, Chairman, Fiscal Affairs And Taxation Committee, The Bengal Chamber of Commerce & Industry, Kolkata;
- Jatin Harjai, Leader at JHA Legal, Jaipur;
- Tejasvi Gupta, Manager at NASSCOM: Public policy and Government Liasioning, New Delhi; and
- Surya Prakash B.S., Programme Director, DAKSH, Bengaluru

The Coalition has been convened by DAKSH, a civil society organisation working on law and justice system reforms, and accountability and transparency of institutions.

For more information about GST Coalition India and its work, please visit our website or contact: Mr Surya Prakash, B.S., Convener, GSTAT Coalition India at [surya@dakshindia.org](mailto:surya@dakshindia.org).