



Union Finance Minister Smt. Nirmala Sitharaman administers Oath of Office to Justice (Retd.) Sanjaya Kumar Mishra as the first President of GST Appellate Tribunal in New Delhi

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Union Minister for Finance and Corporate Affairs Smt. Nirmala Sitharaman administered the oath of integrity and secrecy to Justice (Retd.) Sanjaya Kumar Mishra as the President of the GST Appellate Tribunal (GSTAT), in New Delhi, today. Justice (Retd.) Mishra's appointment marks the beginning of the operationalisation of the GSTAT, a crucial body for resolving GST-related disputes.



The GSTAT is the Appellate Authority established under the Central Goods and Services Tax Act, 2017, to hear various appeals under the said Act and the respective State/Union Territories

GST Acts against the orders of the first appellate authority. It consists of a Principal Bench and various State Benches. As per the approval of the GST Council, the Government has notified the Principal Bench, to be located at New Delhi, and 31 State Benches at various locations across the country. Process for appointment of Judicial Members and Technical Members is already in progress.

The Tribunal will ensure swift, fair, judicious and effective resolution to GST disputes, besides significantly reducing the burden on higher courts. The establishment of the GSTAT would further enhance the effectiveness of the GST system in India and foster a more transparent and efficient tax environment in the country.

GSTAT's first President, Justice (Retd.) Mishra was a former Chief Justice of the Jharkhand High Court and was selected by a Search-cum-Selection Committee headed by the Hon'ble Chief Justice of India.

