



All India Federation of Tax Practitioners

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

Regd. Office :
215, Rewa Chambers,
31, New Marine Lines,
Mumbai 400 020.
Tel.: 2200 6342 / 43 / 4970 6343
E-mail: aiftpho@gmail.com
Website: www.aiftponline.org

NATIONAL PRESIDENT

S. Venkataramani
Bengaluru

IMM. PAST PRESIDENT

Samir S. Jani
Junagadh

DY. PRESIDENT

Sanjay Kumar
Prayagraj

VICE PRESIDENTS

A. K. Srivastava, New Delhi
Bibekananda Mohanti, Cuttack
Bharat Sachdev, Thane
C. Sanjeeva Rao, Vizag
Anil Mathur, Jaipur

SECRETARY

G. Baskar
Chennai

TREASURER

Siddeshwar Yelamali
Bengaluru

Date: February 17, 2026

To,

The President

Principal Bench

Goods & Services Tax Appellate Tribunal,

6th Floor, LIC Jeevan Bharati,

Tower I Janpath, Connaught Place,

New Delhi, Delhi 110001.

Respected Sir,

Sub: Information regarding problems faced by the Taxpayers / Authorised Representatives / Advocates in connection with filing of appeals on GSTAT Portal.

The All India Federation of Tax Practitioners (AIFTP), is a premier National Organisation of Tax Practitioners, Chartered Accountants, and Advocates across India. Established in the year 1976, AIFTP is celebrating its Golden Jubilee year, marking five decades of dedicated service towards the development of sound tax jurisprudence, taxpayer awareness, and constructive engagement with tax administration for improving ease of doing business and ease of compliance. A few of the AIFTP members having been elevated as Judges of High Courts and the Supreme Court, Members of the Income Tax Appellate Tribunal, and other judicial and quasi-judicial forums. The Federation was honoured to have the Late Sri N. A. Palkhivala, one of India's most eminent jurists, as its founder member.

We respectfully submit this Memorandum for your kind consideration to resolve the portal issues being faced by the tax professionals in the course of filing appeals before the Hon'ble GSTAT.



All India Federation of Tax Practitioners

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

Regd. Office :
215, Rewa Chambers,
31, New Marine Lines,
Mumbai 400 020.
Tel.: 2200 6342 / 43 / 4970 6343
E-mail: aiftpho@gmail.com
Website: www.aiftponline.org

NATIONAL PRESIDENT

S. Venkataramani
Bengaluru

IMM. PAST PRESIDENT

Samir S. Jani
Junagadh

DY. PRESIDENT

Sanjay Kumar
Prayagraj

VICE PRESIDENTS

A. K. Srivastava, New Delhi
Bibekananda Mohanti, Cuttack
Bharat Sachdev, Thane
C. Sanjeeva Rao, Vizag
Anil Mathur, Jaipur

SECRETARY GENERAL

G. Baskar
Chennai

TREASURER

Siddeshwar Yelamali
Bengaluru

A. Lack of information on the Portal:

It is respectfully submitted that, at present, the official website of the GST Appellate Tribunal does not comprehensively display the addresses and location details of all the GSTAT benches constituted across the country. In the absence of such information on the official platform, stakeholders are facing practical difficulties in identifying the location of the Bench, Appropriate Bench before which the appeal needs to be preferred, planning appearances, filing physical documents wherever required and ensuring timely compliance with procedural requirements.

Publication of complete and updated Bench-Wise addresses, including city, state, and contact details, on the Official GSTAT website would greatly enhance transparency, accessibility and administrative convenience. Such a step would also be in furtherance of the objectives of GST law to promote efficiency, certainty, and ease of doing business.

B. Portal issues:

Taxpayers and professionals have reported several challenges while navigating the newly launched Goods and Services Tax Appellate Tribunal (GSTAT) portal for filing appeals. These issues range from technical glitches to procedural complexities.

At the outset, the option / tab to file Appeal is not available due to which the Appellant is not able to proceed with the filing of the Appeal. That apart, at the time of filing the appeal, the primary problems faced by taxpayers on the GSTAT portal are detailed hereunder for your kind attention and due consideration:

1. Technical Glitches and Portal Errors

- **Loop Glitches:** Users have reported a recurring loop where the portal sends them back to the Appeal Reference Number (ARN) page after login,



All India Federation of Tax Practitioners

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

Regd. Office :
215, Rewa Chambers,
31, New Marine Lines,
Mumbai 400 020.
Tel.: 2200 6342 / 43 / 4970 6343
E-mail: aiftpho@gmail.com
Website: www.aiftponline.org

NATIONAL PRESIDENT

S. Venkataramani
Bengaluru

IMM. PAST PRESIDENT

Samir S. Jani
Junagadh

DY. PRESIDENT

Sanjay Kumar
Prayagraj

VICE PRESIDENTS

A. K. Srivastava, New Delhi
Bibekananda Mohanti, Cuttack
Bharat Sachdev, Thane
C. Sanjeeva Rao, Vizag
Anil Mathur, Jaipur

SECRETARY GENERAL

G. Baskar
Chennai

TREASURER

Siddeshwar Yelamali
Bengaluru

preventing them from proceeding to the filing appeal forms and other documents.

- **Redirect Issues:** In the course of accessing the GSTAT portal, often, the portal is directing the users to the login pages without displaying error messages which can be considered by the users to navigate the portal hassle free.
- **Document Upload Failures:** The users are facing challenges and difficulties in the course of uploading required exhibits, annexures or other documents.
- **Site Performance:** The Portal slowdowns, page timeouts, and non-functional buttons, especially during high traffic which causing difficulty in undertaking various filing activities in the course of filing appeals.
- **Payment Gateway Failures:** The users have been facing issues where payments are debited but not reflected on the portal, or transactions get stuck in "Pending" or "Failed" statuses.
- **Non-Updating of Registered Contact Information:** The contact information where there is change in Authorised Signatory of a taxpayer, the same is not updated on GSTAT Portal and the OTP keeps is being sent to the former registered Authorised Representative who has been discharged from his duties as employee of the taxpayer.

2. Synchronization and Data Issues

- **ARN/CRN Not Found:** The portal often fails to recognize the Appeal Reference Number (ARN) of the first appeal, particularly for older or manual cases for the reason that the details of such cases have not been uploaded on the Portal to take up filing of further appeal before the Hon'ble GSTAT.
- **Auto-Population Failures:** Issues with auto-fetching details from previous appeal orders (APL-04), requiring manual entry.

3. Procedural and Functional Hurdles

- **Fragmented Monitoring:** The GSTAT portal is separate from the main GST portal, forcing taxpayers to manage two distinct platforms, thereby increasing the compliance burden.



All India Federation of Tax Practitioners

(An Association of Advocates, Chartered Accountants & Tax Practitioners of India)

Regd. Office :
215, Rewa Chambers,
31, New Marine Lines,
Mumbai 400 020.
Tel.: 2200 6342 / 43 / 4970 6343
E-mail: aiftpho@gmail.com
Website: www.aiftponline.org

NATIONAL PRESIDENT

S. Venkataramani
Bengaluru

IMM. PAST PRESIDENT

Samir S. Jani
Junagadh

DY. PRESIDENT

Sanjay Kumar
Prayagraj

VICE PRESIDENTS

A. K. Srivastava, New Delhi
Bibekananda Mohanti, Cuttack
Bharat Sachdev, Thane
C. Sanjeeva Rao, Vizag
Anil Mathur, Jaipur

SECRETARY

GENERAL
G. Baskar
Chennai

TREASURER

Siddeshwar Yelamali
Bengaluru

- **Restricted Navigation:** The portal sometimes restricts access to "Upload Documents" or "Final Preview" tabs until payment details are fully updated, hindering preparation.
 - **Certification Requirements:** Confusion and difficulty surrounding the certification of documents, though relaxation has been announced for the initial months.
 - **File Size Limitations:** Strict limitations on document sizes (e.g., max 20 MB per file) cause issues for bulky appeals.
- 4. Administrative and Scheduling Issues**
- **Inactive Filing Slots:** The portal may show a "slot inactive" message if the user tries to file outside their designated, staggered schedule window.
 - **Ambiguity in Reply Procedures:** The current user manual lacks clear procedures for filing a reply to an appeal or a rejoinder.

Hence, it is requested that the aforesaid issues may kindly be looked into and be resolved at the earliest so as to enable the Taxpayers/ Authorised Representatives/ Advocates to file the appeal/s in a seamless manner. AIFTP assures the Government of India of its continued support and cooperation in successful implementation of the changes on the portal with respect to the issues narrated above.

For All India Federation of Tax Practitioners

Janak Vaghani
Chairman, GST, Indirect Tax and
GST / Indirect Tax Representation Committee