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National Bench of the Goods and Services Tax Appellate Tribunal (GSTAT)

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The union cabinet has approved the creation of **National Bench of the Goods and Services Tax Appellate Tribunal (GSTAT)**.

- The National Bench of the Appellate Tribunal will be situated at New Delhi.
- GSTAT will be presided over by the President and will consist of one Technical Member (Centre) and one Technical Member (State).
- Goods and Services Tax Appellate Tribunal is the form of the second appeal in GST laws and the first common forum of dispute resolution between Centre and States.
- The appeals against the orders in first appeals issued by the Appellate Authorities under the Central GST (CGST) and State GST (SGST) Acts lie before the GST Appellate Tribunal.
- CGST Act provides for the Appeal and Review Mechanism for dispute resolution under the GST Regime.
- The act empowers the Central Government to constitute, by notification, an Appellate Tribunal known as the Goods and Services Tax Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority.

Benefits

- A unified GST Appellate Tribunal will decide on cases where there are divergent orders at the state level to ensure that there is uniformity in redressal of disputes arising under GST, and therefore, in the implementation of GST across the country.
- The dispute resolution forum is extremely crucial as conflicts arise between several states among themselves and with the central government over indirect tax revenues.