



GST Tribunal Bench will open in Patna

Why In News?

Notification has been issued to soon start the GST Tribunal in Patna, the capital of Bihar on September 18, 2023. After the formation of the GST Tribunal bench, businessmen will be able to approach the GST Tribunal instead of Patna High Court.

Key Points:

- Under the GST Act, in departmental action, the first appeal is made to the Commissioner on the demand issued against the traders. If a businessman is not satisfied with the hearing of the Commissioner, then he has to go to the Patna High Court.
- In the GST Tribunal, cases related to registration, rejected refund, e-way bill, ITC and disputed GST related cases will be resolved in less time.
- Four members will be appointed in the GST Tribunal, of which two will be judicial and two technical members.

