

# **GST TRIBUNAL AND CESTAT: A COMPARATIVE ANALYSIS**



**Rajat Mohan & Priyanka Sachdeva**  
-AMRG & ASSOCIATES



S.No.	Particulars	GST Tribunal	CESTAT
1.	Governing provisions	Section 109 of CGST Act, 2017	Section 129 of Customs Act, 1962 Excise-Section 2(aa) of central excise act,1944 Service tax-Section 65(5) of Finance Act,1994
2.	Composition	<ul style="list-style-type: none"> <li>a. President</li> <li>b. Vice President</li> <li>c. Judicial Member</li> <li>d. Technical Member (Centre)</li> <li>e. Technical Member (State)</li> </ul>	<ul style="list-style-type: none"> <li>a. President</li> <li>b. Vice President</li> <li>c. Judicial Member</li> <li>d. Technical Member</li> </ul>
3.	No of Members	<ul style="list-style-type: none"> <li>1. Principal Bench <ul style="list-style-type: none"> <li>a. President</li> <li>b. Judicial Member</li> <li>c. Technical Member (Centre)</li> <li>d. Technical Member (State)</li> </ul> </li> <li>2. State Bench <ul style="list-style-type: none"> <li>a. Two judicial members</li> <li>b. Technical Member (Centre)</li> <li>c. Technical Member (State)</li> </ul> </li> <li>3. President</li> <li>4. Vice President</li> </ul>	<ul style="list-style-type: none"> <li>a. President</li> <li>b. Vice President</li> <li>c. Any number of judicial &amp; technical members</li> </ul>
4.	Benches	<ul style="list-style-type: none"> <li>a. Principal Bench</li> <li>b. State Bench</li> </ul>	<ul style="list-style-type: none"> <li>a. Principal Bench</li> <li>b. Regional Bench</li> </ul>
5.	Place of Bench	<ul style="list-style-type: none"> <li>a. Principal Bench-New Delhi</li> <li>b. State Bench-Notified places</li> </ul>	<ul style="list-style-type: none"> <li>a. Principal Bench-New Delhi</li> <li>b. Regional Bench-Mumbai, Kolkata, Chennai, Bangalore, Ahmedabad, Allahabad, Chandigarh, Hyderabad</li> </ul>

6.	Cases to be heard by bench	<ul style="list-style-type: none"> <li>a. Place of supply-Principal bench</li> <li>b. Cases other than place of supply-Principal &amp; State bench</li> </ul>	All cases
7.	Cases to be heard by member	<p>Tax/ITC/Fine/Fee/Penalty  -Does not exceed 50 lakhs &amp; does not involve question of law: To be heard by Single Member  -In all other cases: One Judicial Member &amp; One Technical member</p>	<p>The President or any member may sitting singly, dispose of matters where the value of the goods confiscated absolutely or the duty in dispute (where the classification and valuation is not one of the points of dispute) or the amount of fine or penalty does not exceed Rupees Fifty Lakhs-Single Member Bench  If a Bench hearing the matter finds that there are conflicting decisions, then it may refer the matter to the President of the Tribunal to constitute a Larger Bench of the Tribunal to resolve the conflict-Larger Bench</p>
8.	Difference of opinion-cases to be heard	<ul style="list-style-type: none"> <li>a. Case originally heard by members of state bench-To another member of state bench within the state. If not available-to member of state bench in another state</li> <li>b. Case originally heard by members of principal bench-to another member of principal bench. If not available-to member of any state bench</li> </ul>	In case of difference of opinion, the matter is referred to the President to refer to a third member to decide on the points of difference.

9.	Qualification	<ul style="list-style-type: none"> <li>a. Appointment of lawyers as judicial members cannot be made</li> <li>b. President-Judge of Supreme court or chief justice of high court</li> <li>c. Judicial member-Judge of high court or has for a combined period of 10 years been district judge or additional district judge</li> <li>d. Technical member (center)-Member of IRS or of All India service with atleast 3 years of experience in the administration of an existing law or GST in CG &amp; has completed 25 years of service in Group A. Technical member (state)- Officer of the state govt or an officer of all India service, not below the rank of additional commissioner of VAT or state GST or such rank not lower than the first appellate authority as may be notified by the concerned state govt on the recommendation of council with at least 3 years of experience in administration of</li> </ul>	<ul style="list-style-type: none"> <li>a. Appointment of lawyers as judicial members can be made</li> <li>b. Judicial member-Has combined period of 10 years been a district judge and additional district judge or Member of Indian legal service with 10 years of experience in litigation &amp; has held the post of Additional secretary or equivalent or higher post for two years or has been a advocate for 10 years with substantial experience in litigation</li> <li>c. Technical member- Member of IRS and has held the post of principal commissioner of customs or central excise or any equivalent or higher post and has performed judicial, quasi-judicial functions for 3 years</li> </ul>
----	---------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------



© AMRG & ASSOCIATES, 2023

Published in India. All Rights Reserved. All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form, or by any means, electronic, mechanical, photocopying, recording, or otherwise without prior permission, in writing, from the publisher. This publication contains information in summary form and is therefore intended for general guidance only. It is not intended to be a substitute for detailed research or the exercise of professional judgment. Neither AMRG nor any other member of the firm can accept any responsibility for loss occasioned to any person acting or refraining from action as a result of any material in this publication. The information contained in this communication is intended solely for the use of the addressee and others authorized to receive it. If you are not the intended recipient you are hereby notified that any disclosure, copying, distribution or taking any action in reliance on the contents of this information is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by phone, fax or email and delete it from your system. A M R G & Associates is neither liable for the proper and complete transmission of the information contained in this communication nor for any delay in its receipt. In case you wish not to receive this information then do write back to the sender of this information, in case you have received it directly from AMRG servers then you can unsubscribe the same at [www.amrg.in](http://www.amrg.in)



### NEW DELHI

AMRG Tower, 23,  
Paschim Vihar Ext.,  
Main Rohtak Road,  
New Delhi-110063

Rajat Mohan  
Senior Partner  
rajat@amrg.in

Priyanka Sachdeva  
Partner - GST  
priyanka@amrg.in

---



### MUMBAI

304, Green Meadows C  
H S Ltd, Lokhandwala  
Township, Kandivali,  
East Mumbai, 400101

Madhu Mohan  
Founding Partner  
amrg@amrg.in

Kiran Awasthi Raghavendra  
Partner - Assurance and Compliance  
amrg@amrg.in

---



### DEHRADUN

Villa No. 12, Upper Crest Avenue,  
Jakhan, Rajpur Road, Dehradun,  
Uttarakhand, India, 248001

Swati Ghoshal  
Partner - Risk Advisory and compliance  
swati@amrg.in

---



### GURUGRAM,

204, 2nd Floor, Time Center, Golf  
Course Road, Sector 54, Gurugram,  
Haryana 122002

Gaurav Mohan  
CEO  
gaurav@amrg.in

---



### INTERNATIONAL BRANCH - AUSTRALIA

Unit 9, 14-15 Junia Avenue,  
Toongabbie NSW 2146,  
Sydney, Australia

Megha Gandhi  
Director- Australia  
amrg@amrg.in

---



### INTERNATIONAL DESK - USA

Wiener & Garg LLC,  
6000 Executive Boulevard,  
Suite 520 | Rockville,  
MD 20852T: 301.881.4244  
D: 240.833.4002

Subhash Garg  
Wiener & Garg LLC  
amrg@amrg.in

---



### INTERNATIONAL BRANCH HONG KONG

Hong Kong Address - Flat B,  
Floor 1, Tower - 7, Yee Mei Court,  
South Horizons, ap lei chau,  
Hongkong

Divya Malhotra  
Director - Hong Kong  
amrg@amrg.in