

ॐ सह नावतु ।
सह नौ भुनक्तु ।
सह वीर्यं कर्वावहै ।
तेजस्वि नावधीतमस्तु मा विद्विषावहै ।
ॐ शान्तिः शान्तिः शान्तिः ॥

Om, May God Protect us Both (the Teacher and the students),

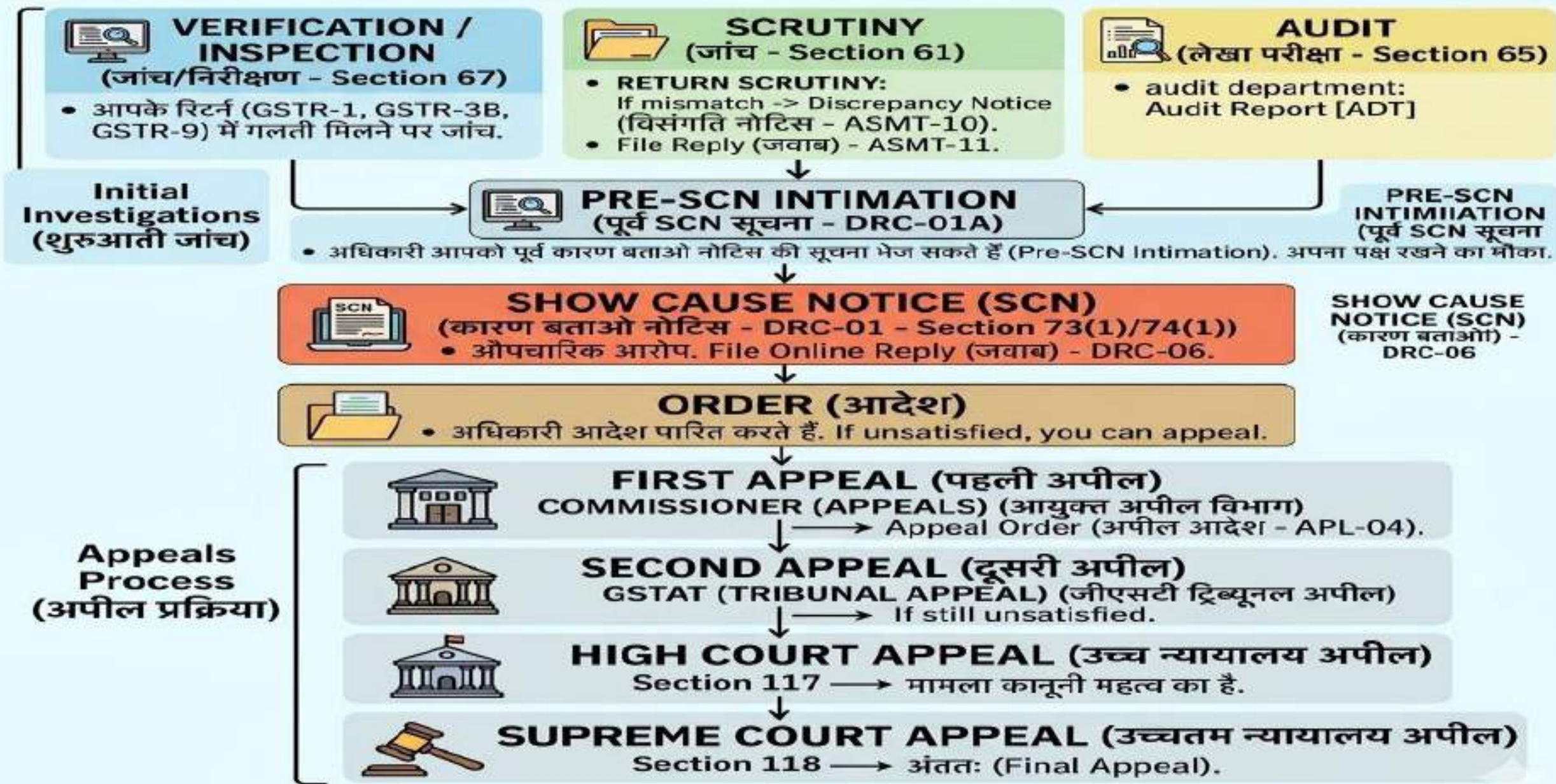
May God Nourish us Both,

May we Work Together with Energy and Vigour,

May our Study be Enlightening and not give rise to Hostility,

Om, Peace, Peace, Peace.

GST Legal Ladder (जीएसटी की कानूनी सीढ़ी)



Disclaimer: Consulting a specialist is advised for any legal matter. educational purposes only.

Number of Appeals under GSTAT

SCN	OIO	OIA	Appeal with GSTAT
Single	Single	Single	Single
Multiple	Multiple	Single	Multiple
Multiple	Single	Single	Single
Single Multiple Parties	Single Multiple Parties	Separate OIA for each party	Separate Appeals to be filed by for each person

Legal provisions – Important GSTAT Instructions/Advisories



F.No. GSTAT/Pr.Bench/Portal/125/25-26

Dated: 14th May, 2026

In continuation of this office order No. 16/2026 dated 20th January, 2026 and Instructions dated 10th March 2026, considering the difficulties being faced by the appellants in the initial phase for filing of appeals on the GSTAT Portal, I, hereby, in exercise of authority conferred upon me under Rule 123 of Goods & Services Tax Appellate Tribunal (Procedure) Rules, 2025, direct that the guidelines of the Order dated 20th January, 2026 and instructions dated 10th March 2026 shall be followed till 31st December, 2026, for ease of filing appeal by the Appellants.

INSTRUCTIONS To be followed by the Scrutiny officers :

The Registrar / Joint Registrars / Deputy Registrars / Assistant Registrars shall examine if APL-05 contain soft copies of Show Cause Notice (SCN), Order-in-Original (OIO), Order-in-Appeal (OIA), Statement of Facts, grounds of appeal, pre deposit and Court fees, wherever required. In such cases and in cases where any orders of the Higher Courts for exemption of Court Fee / Pre Deposit then flag (defect) should not be raised.

In case the Appellant prefers Under Sub-Section (1) of Section 112 by attaching a scanned copy certified OIO, OIA and if the Scrutiny officer is satisfied from the endorsement made therein by the issuing Authorities, that it is a certified copy of OIO or OIA, a flag(defect) should not be raised.

The Appellant / taxpayer shall also upload a copy of the Authorization issued in favour of the tax professional or Vakalatnama executed in the name of an Advocate.

Legal provisions – Important GSTAT Advisory



As far as the application filed by the Revenue under Sub-Section (3) of Section 112 are concerned, the following documents are necessary:

1. Show Cause Notice,
2. Order in Original
3. Order in Appeal.
4. Opinion of the Commissioner directing his officer to make the application.
5. Statement of facts.
6. Grounds of appeal.

No Court Fee / Pre Deposit is required in appeal filed by the Revenue (Department).

One Verification and Digital Signature of appellant is required.

**SANJAY
KUMAR
MISHRA** Digitally signed by
SANJAY KUMAR
MISHRA
Date: 2026.09.14
16:55:48 +05'30'
President
GST Appellate Tribunal

Copy to-

1. All the Vice President, State Benches, GSTAT.
2. All Members of Pr. Bench, GSTAT.
3. PS to Registrar, Pr. Bench GSTAT.
4. Joint Registrar/Deputy Registrar/Assistant Registrar of all State Benches, GSTAT.
5. Office Copy.

OFFICE ORDER NO. 3/GSTAT/PB/2026: CREATION OF BENCHES

SINGLE BENCH ELIGIBILITY | सिंगल बेंच योग्यता

MATTERS INVOLVING | मामले शामिल:

- TAX LIABILITY OR OTHER ISSUES < ₹50 LAKHS
टैक्स की देनदारी या अन्य मामले ₹50 लाख से कम
- AND NOT INVOLVING ANY QUESTION OF LAW
और कानून का कोई बड़ा सवाल शामिल नहीं
- WITH PRESIDENT'S APPROVAL
प्रेसिडेंट की मंजूरी के साथ
- AFTER SCRUTINY
जांच के बाद



PROCEDURAL DIRECTIVES | कार्यविधि निर्देश

FIRST LISTING | पहली सुनवाई:

- ALL MATTERS LISTED BEFORE DIVISION BENCH FIRST
सभी मामले पहले डिवीजन बेंच के सामने पेश होंगे



IF NO QUESTION OF LAW
यदि कोई कानूनी पेच नहीं है

IF QUESTION OF LAW INVOLVED
यदि कानूनी पेच शामिल है

RECORD REASONS & PLACE BEFORE PRESIDENT/VICE-PRESIDENTS
कारण दर्ज करें और प्रेसिडेंट/वाइस-प्रेसिडेंट्स के सामने रखें

HEARD BY DIVISION BENCH
डिवीजन बेंच द्वारा सुनवाई

APPROPRIATE DIRECTIONS
उचित दिशा-निर्देश



CASE CATEGORIES | मामलों का वर्गीकरण

CATEGORY I: TAX & ITC टैक्स और आईटीसी (Category I)



- MISCLASSIFICATION | गलत वर्गीकरण
- WRONG APPLICABILITY OF NOTIFICATION |
नोटिफिकेशन का गलत इस्तेमाल
- INCORRECT DETERMINATION | गलत निर्धारण
(Time/Value of Supply)
- ITC ISSUES | आईटीसी मुद्दे (Admissibility/Denial/Blocking)
- TAX LIABILITY DETERMINATION | टैक्स देनदारी का निर्धारण
- REGISTRATION REQUIREMENTS | रजिस्ट्रेशन की आवश्यकता
- FRAUD OR WILLFUL SUPPRESSION (Sec 74) |
धोखाधड़ी या जानबूझकर जानकारी छिपाना (Sec 74)



CATEGORY II: REGISTRATION & PROCEDURES रजिस्ट्रेशन और प्रक्रियाएं (Category II)

- REGISTRATION APPLICATIONS | रजिस्ट्रेशन आवेदन
(Accept/Reject/Amend)
- CANCELLATION/REVOCATION | रद्द/बहाली
- REFUNDS | रिफंड (Grant/Reject/Provisional)
- ASSESSMENT ORDERS | असेसमेंट आदेश
(Non-filer/Evading)
- RECOVERY | वसूली (Transfer/Garnishee)
- PROVISIONAL ASSESSMENT | प्रोविजनल असेसमेंट



CATEGORY III: PENALTIES & SEIZURES जुर्माना और जब्ती (Category III)



- SEIZURE/CONFISCATION | जब्ती/अधिग्रहण
(Goods/Books/Property)
- RECTIFICATION/WITHDRAWAL OF ORDER | आदेश में सुधार/वापसी
- DEMAND UNDER EARLIER LAW | पुराने कानून के तहत डिमांड
- PAYMENT IN INSTALLMENTS | किश्तों में भुगतान
- PROVISIONAL ATTACHMENT | प्रोविजनल कुर्की
- PENALTY | जुर्माना
- COMPOUNDING OF OFFENSE | अपराध की कंपाउंडिंग
- RESIDUAL CATEGORY | शेष अन्य श्रेणियां

NOTE: CATEGORY III HEARD BY ASSIGNED BENCH DECIDING MAIN ISSUES | नोट: Category III की सुनवाई मुख्य मुद्दों पर निर्णय देने वाली निर्धारित बेंच द्वारा की जाएगी

(Exceptions for Karnataka, Guwahati, and Kolkata State Benches)

Summary of GSTAT Filing Process



GSTAT E-FILING APPEAL PROCESS & KEY GUIDE



Who Can File App?



- Any person aggrieved by a First Appeal Order (Sec 107/108).
- Proper channel must be crossed (Adjudication -> 1st Appeal -> GSTAT).
- Third parties (e.g., owner in goods in transit) *if aggrieved*.



Timeline



- 3 Months from date of communication of First Appeal Order.
- 'Condonation of Delay' for delayed filing (Rule 112(6)).



Fees



- Minimum: ₹5,000.
- ₹1,000 per ₹1 Lakh demand (Ad Valorem).
- Maximum: ₹25,000.
- Flat Fee (no demand): ₹5,000.

Other Important Aspects



- Online portal is the **only** gateway.
- Court fees are non-refundable.
- Pre-deposit must be paid before filing.
- Tribunal has inherent powers to meet ends of justice (Rule 10).

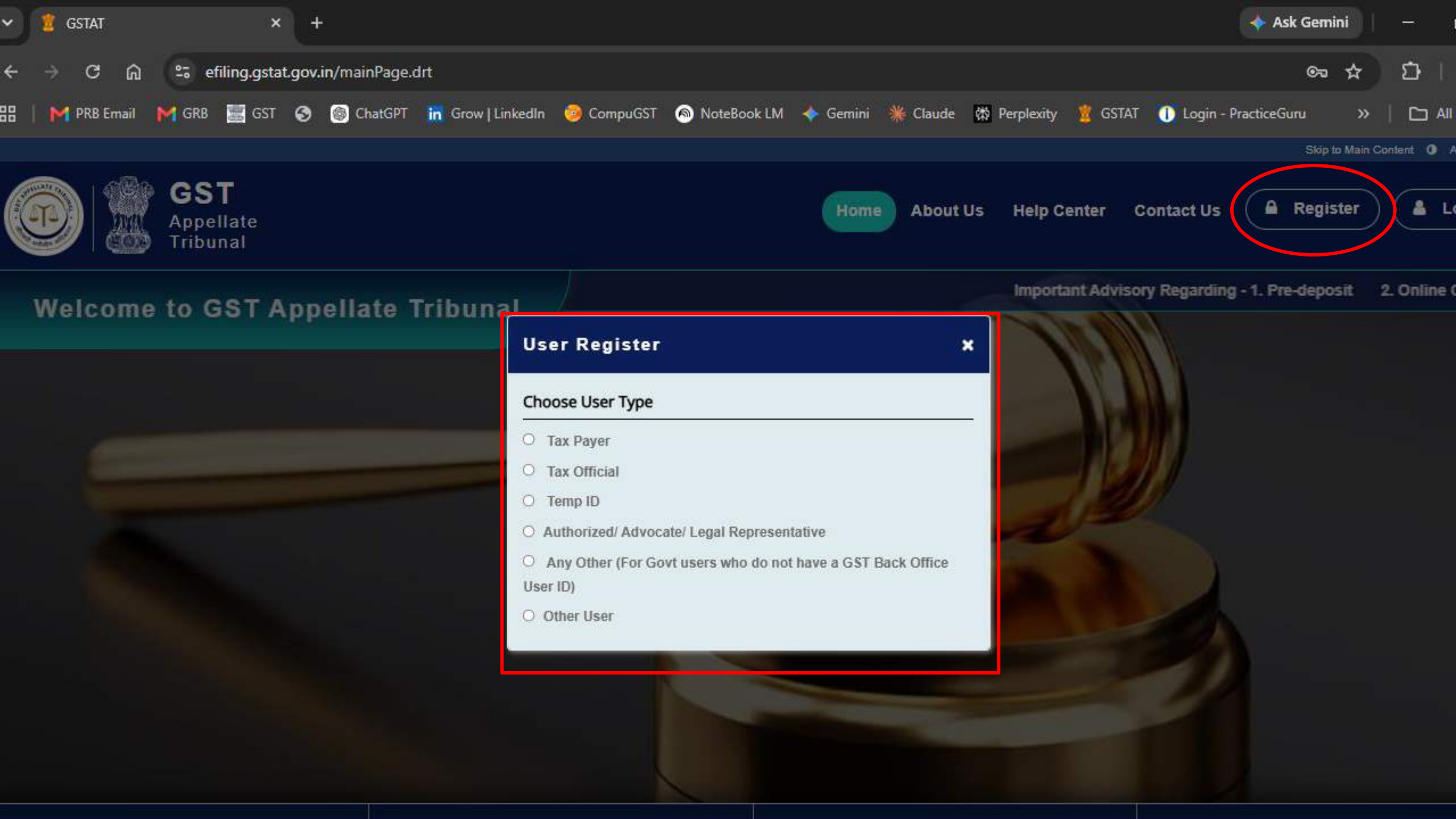


📌 Educational Purpose Only | Disclaimer by CA Preetam Batra

Let's Connect!

GSTAT Portal – APL-05 Appeal Filing Process

CA PREETAM BATRA



Welcome to GST Appellate Tribunal

Important Advisory Regarding - 1. Pre-deposit 2. Online C

User Register [X]

Choose User Type

- Tax Payer
- Tax Official
- Temp ID
- Authorized/ Advocate/ Legal Representative
- Any Other (For Govt users who do not have a GST Back Office User ID)
- Other User



Home e - filing User Registration (as Tax Payer)

GSTIN *	<input type="text" value="GSTIN"/>		<input type="text" value="Enter Captcha"/>	<input type="button" value="Fetch Data"/>
Mobile Number *	<input type="text" value="Mobile Number"/>			
Name *	<input type="text" value="Name"/>		Address *	<input type="text" value="Address"/>
Jurisdiction *	<input type="text" value="Jurisdiction"/>		Pin-code *	<input type="text" value="Pincode"/>
Login Id *	<input type="text" value="Login Id"/>		Designation *	<input type="text" value="Designation"/>
E-mail Id *	<input type="text" value="E-mail Id"/>			
<input type="button" value="Back"/>		<input type="button" value="Reset"/>		



Welcome: 27AFLPM5383C1ZA

Last Login: Wed Feb 04 2026 17:30:03 IST

Appellant Corner

Filing

Upload Additional Document

Re-filing

Respondent Corner

My Account

Download e-Sign (DSC) Tool

Logout

Draft Cases
0

Payment (Online)
0

Payment (Offline)
0

E-Filed Cases
0



Welcome: 27AFLPM5383C1ZA

Appellant Corner

Filing

Appeal Filing

Application Filing

Upload Additional Document

Re-filing

Respondent Corner

My Account

Download e-Sign (DSC) Tool

Logout

Last Login: Wed Feb 04 2026 1

Draft Cases
0

Payment (Online)
0

Payment (Offline)
0

E-File

[Order Details](#)[Basic Details](#)[Case Details](#)[Appellant Details](#)[Add Respondent](#)[Add Representative](#)[Demand details](#)[Upload Document](#)[Check List](#)[Final Preview](#)

Order Details

Select Filing Through*

Select

Select

ARN/CRN Available

ARN/CRN not Available

[Order Details](#)[Basic Details](#)[Case Details](#)[Appellant Details](#)[Add Respondent](#)[Add Representative](#)[Demand details](#)[Upload Document](#)[Check List](#)[Final Preview](#)

Order Details

Select Filing Through*

ARN/CRN Available

GSTAT Declaration

We hereby declare that this is our first appeal in the impugned order before the tribunal and we have previously neither filed any appeal/writ nor it is pending before any other legal forum including High Court/Supreme Court. !!

Cancel

Confirm



Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

Demand details

Upload Document

Check List

Final Preview

Order Details

Select Filing Through*

Select

Enter ARN/CRN of APL-01/03/RVN*

AD2700210001000

Submit

ORDER'S LIST

S. No.	GST Number	Order Number	Order Date	Select
1	27AFLDM000001000	ZD27002200700020 (APL 04)	18/08/2025	<input checked="" type="radio"/>

Order Details

Order Appeal Against	APL 04	Appellate/Revisional Authority Order Number	ZD27002200700020
APL01 Appellant Name	SHRI. RAJESH K. SHINDE	Appellate/Revisional Authority Order Type	Demand Order
Appellate/Revisional Authority Passed By (Designation)	BHAGEERATHI R. GAONKAR (Joint Cor)	Appellate/Revisional Authority Date of Order	18/08/2025
Appellate/Revisional Authority Order Communication Date	18/08/2025	Order Id of original adjudication order	ZD2700210001000



ORDER'S LIST

S. No.	GST Number	Order Number	Order Date	Select
1	27AFLPM540C1ZA	ZD270625876092C (APL 00)	18/08/2025	<input type="radio"/>

Order Details

Order Appeal Against	APL 00	Appellate/Revisional Authority Order Number	ZD270625876092C
APL01 Appellant Name	SACHIN PRASTHAP NANTHAN	Appellate/Revisional Authority Order Type	Appellate Order
Appellate/Revisional Authority Passed By (Designation)	INDRASEKHAR S. SATHYANARAYAN JUDGE	Appellate/Revisional Authority Date of Order	18/08/2025
Appellate/Revisional Authority Order Communication Date	18/08/2025	Order Id of original adjudication order	ZD270625876092C
Date of original adjudication order	18/08/2025	Period of Dispute From	18/08/2025
Period of Dispute To	18/08/2025	Market value of seized goods (if any)	
View Impugned Order			

[Order Details](#)[Basic Details](#)[Case Details](#)[Appellant Details](#)[Add Respondent](#)[Add Representative](#)[Demand details](#)[Upload Document](#)[Check List](#)[Final Preview](#)

Basic Details

Reference No :-

Select CGST & SGST or IGST as applicable

Select Act*

-- Select Act --

Section*

[Add More Act](#)

Case Type *

Appeal

Does the appeal/application involve any issue over which only the Principal Bench has jurisdiction in terms of the provisions of the Act or rules/notification made/issued thereunder *

Select

Jurisdiction of Appellate/Revisional authority*

--Select State/Center--

State/ Zone of Appellate authority *

Has the original order of adjudication been passed by a common adjudicating authority*

Select

Appellate/Revisional authority who has passed the impugned order*

Parentage

Parentage

[Save and Next](#)

[Order Details](#)[Basic Details](#)[Case Details](#)[Appellant Details](#)[Add Respondent](#)[Add Representative](#)[Demand details](#)[Upload Document](#)[Check List](#)[Final Preview](#)[← Back](#)

Case Detail ⓘ

Reference No :- 2026066101000031

Grounds of appeal in brief ⓘ

Prayer ⓘ

Brief issue of the case under dispute ⓘ

Category of Case

Category of case under dispute*

Select case under dispute ▼

[Add More Category Of Case](#)

Select Category of Case along with the Section under which the dispute exists and the rule no

Case Summary ⓘ

Issue related To*

Select Issue related To ▼

As per order of adjudicating authority ⓘ

As determined by Appellate/Revisional authority ⓘ

As per stand of appellant before Tribunal ⓘ

As declared/ claimed by present Appellant ⓘ

[Add More Issue](#)

About Appellant



Issue related To*	Select Issue related To		
As per order of adjudicating authority* ⓘ		As determined by Appellate/Revisional authority* ⓘ	
As per stand of appellant before Tribunal* ⓘ		As declared/ claimed by present Appellant* ⓘ	
Add More Issue			

About Appellant

Constitution/Identification Number*		Constitution of Business*	
Statute under which incorporated*		Date of Commencement of business*	
Address*		Nature of Business*	
Any other relevant fact*			

Statement of Fact case history

Reference/ acknowledgment no.*		Action By	Select Action By
Date*		Brief Narration*	
Add More			

[Save And Next](#)



- Order Details
- Basic Details
- Case Details
- Appellant Details**
- Add Respondent
- Add Representative
- Demand details
- Upload Document
- Check List
- Final Preview

[Back](#) **Appellant Details** [Next](#)

Reference No : - 2026066101000031			
Name of Appellant	<input type="text"/>	GSTIN/TemporaryID/UIN	<input type="text"/>
Official address	<input type="text"/>	E-mail Id	mah*****n@yahoo.co.in
Mobile Number	<input type="text" value="*****7503"/>		



- Order Details
- Basic Details
- Case Details
- Appellant Details
- Add Respondent**
- Add Representative
- Demand details
- Upload Document
- Check List
- Final Preview

[← Back](#) **Add Respondent** [Next →](#)

Reference No :- 2026066101000031

Respondent Name*	<input type="text" value="Respondent Name"/>	Designation *	<input type="text" value="Designation"/>
Office*	<input type="text" value="Office"/>	Contact Number	<input type="text" value="Contact Number"/>
E-mail Id	<input type="text" value="email"/>		

+ RESPONDENT'S LIST

S. No.	Name of Respondent	Designation	Office	Mobile No	E-mail	Action
1	Office of the Chief Commissioner CGST C Ex and Customs Nagpur Zone		Nagpur Zone	90xxxxxxxx45	e*****r@nic.in	

[Order Details](#)[Basic Details](#)[Case Details](#)[Appellant Details](#)[Add Respondent](#)[Add Representative](#)[Demand details](#)[Upload Document](#)[Check List](#)[Final Preview](#)[← Back](#)

Add Representative

[Next →](#)

Reference No : - 2026066101000031

Select Appellant *

Search Representative*

(If you choose not to designate any authorized representative, you may proceed by identifying yourself as "In Person".)(Please Type atleast three letters)

+ Authorized Representative List



- Order Details
- Basic Details
- Case Details
- Appellant Details
- Add Respondent
- Add Representative
- Demand details**
- Upload Document
- Check List
- Final Preview

Reference No : - 2026066101000031

- Pre-deposit
- Court Fees**

Your Payable Amount is :	16000 Rupees	Your Remaining Amount to be paid :	16000 Rupees
Select payment Mode	<input type="radio"/> Online (Pay Fees through Net Banking/Credit Card/Debit Card) <input type="radio"/> Bharatkosh Offline User Guide		

S. No.	GSTAT Txn Id.	Amount Rs.	Bharatkosh Txn Id	Payment Date	Payment Mode	Txn Status	Action
1	214021501503970.3	16000	214021501503970.3		Online	Confirmed	

Demand amount will be displayed here, After verification pay the required appeal fees

After payment of the appeal fee, the following documents are required to be uploaded:

1. Appeal

2. Affidavits

3. Impugned Order

4. Show Cause Notice

5. Vakalatnama

6. Any Other Document

All documents must be e-signed using DSC or Aadhaar-based e-Sign utility before submission.



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[HOME](#)[CHANGE PASSWORD](#)[LOGOUT](#)[Order Details](#)[Basic Details](#)[Case Details](#)[Appellant Details](#)[Add Respondent](#)[Add Representative](#)[Demand details](#)[Upload Document](#)[Check List](#)[Final Preview](#)

Reference No : - 2026066101000029

Date : 07/02/2026

S.NO.	CheckList	Action	Remarks ⓘ
1	Has the order appealed against (i.e., the order of the Appellate/Revisional authority) been uploaded with a self-certified copy?	--Select-- ▼	<input type="text"/>
2	Has the order passed by the proper officer (i.e., the order against which the appeal before the appellate authority was preferred under section 107/the order that has been revised under section 108) been uploaded with a self-certified copy?	--Select-- ▼	<input type="text"/>
3	Have the issues under dispute before the Tribunal been clearly stated in the present appeal?	--Select-- ▼	<input type="text"/>
4	Has a case summary of the dispute before the Tribunal been provided in the present appeal?	--Select-- ▼	<input type="text"/>
5	Has a statement of facts regarding the dispute before the Tribunal been included in the present appeal?	--Select-- ▼	<input type="text"/>



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6	Have all uploaded documents been digitally signed by the person uploading them?	--Select-- <input type="button" value="v"/>	<input type="text"/>
7	Have the fees as specified in rule 110(5) of the CGST Rules, 2017, been paid?	--Select-- <input type="button" value="v"/>	<input type="text"/>
8	Has bookmarking/pagination been done according to the index?	--Select-- <input type="button" value="v"/>	<input type="text"/>
9	Have all documents uploaded been color scanned from the respective originals?	--Select-- <input type="button" value="v"/>	<input type="text"/>
10	Has the Appeal been prepared in English?	--Select-- <input type="button" value="v"/>	<input type="text"/>
11	If any orders/notices/statements were passed in a language other than English, has an English translation been uploaded?	--Select-- <input type="button" value="v"/>	<input type="text"/>
12	Are all affidavits properly attested and identified?	--Select-- <input type="button" value="v"/>	<input type="text"/>



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Tribunal

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12	Are all affidavits properly attested and identified?	--Select-- <input type="checkbox"/>	<input type="text"/>
13	If an English translation has been uploaded, has an affidavit confirming the accuracy of the translation been uploaded by the appellant/authorized representative/translator?	--Select-- <input type="checkbox"/>	<input type="text"/>
14	Have the details of the appellate/revisional authority (designation and office) been correctly and fully specified in the present appeal?	--Select-- <input type="checkbox"/>	<input type="text"/>
15	Have any notices issued by the appellate/revisional authority been uploaded with a self-certified copy?	--Select-- <input type="checkbox"/>	<input type="text"/>
16	Have any show cause notices/statements issued by the proper officer (the authority referred to in the point 3) been uploaded with a self-certified copy?	--Select-- <input type="checkbox"/>	<input type="text"/>
17	Have the details of the officer/authority (as referred to question no.3) who passed the order (designation and office) been correctly and specified filled in the present appeal?	--Select-- <input type="checkbox"/>	<input type="text"/>
18	Has the order type (of the order referred to in the previous question) been correctly identified in the present appeal?	--Select-- <input type="checkbox"/>	<input type="text"/>



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		--Select--	<input type="text"/>
20	Have all documents been uploaded with correct indexing in a single PDF?	--Select--	<input type="text"/>
21	Have all documents requiring the signature of the parties been physically signed, scanned, and uploaded?	--Select--	<input type="text"/>
22	Has present appeal been filed under the correct 'category of case' and has the appropriate code been specified therein	--Select--	<input type="text"/>
23	Whether the amount of demand as per the present appeal is in accordance with the order passed by the appellate authority under section 107	--Select--	<input type="text"/>
24	Whether the amount admitted before the appellate authority under section 107 as declared in the present appeal is in accordance with the appeal filed before the said authority	--Select--	<input type="text"/>
25	Any other	--Select--	<input type="text"/>
26	Are all documents/enclosures fully and properly scanned in color at the specified DPI resolution, with no pages missing?	--Select--	<input type="text"/>



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24	Whether the amount admitted before the appellate authority under section 107 as declared in the present appeal is in accordance with the appeal filed before the said authority	--Select-- <input type="checkbox"/>	<input type="text"/>
25	Any other	--Select-- <input type="checkbox"/>	<input type="text"/>
26	Are all documents/enclosures fully and properly scanned in color at the specified DPI resolution, with no pages missing?	--Select-- <input type="checkbox"/>	<input type="text"/>
27	Are form of Appeal & attached documents are properly paginated and indexed	--Select-- <input type="checkbox"/>	<input type="text"/>
28	Have all type-written documents uploaded with the present appeal, been typewritten on one side of A4 size paper with double spacing, justified horizontal alignment in the "Times New Roman" font and font size of 12?	--Select-- <input type="checkbox"/>	<input type="text"/>
29	Are all documents/enclosures are fully and properly scanned in color and legible	--Select-- <input type="checkbox"/>	<input type="text"/>

Save And Next

In the Final Preview tab, the taxpayer must verify the details through e-signing, after which the appeal will be filed.

Form GST APL-02A Part A
Acknowledgment for submission of Appeal
Part A- Provisional Acknowledgement

Name of applicant: (AMRIKA RICE MILLS) -- GSTIN/Temp ID/UIN/Reference Number: (27AMRPA1001E17L) -- Date: (02-02-2026)

Your appeal has been successfully filed against (AD27000100000000).

An Appeal/Application has been submitted on the GST Appellate Tribunal portal is provisionally acknowledged and its acceptance/admission is subject to scrutiny by the Registry/Bench. The Provisional Acknowledgement number is (2020000100000000).

GSTIN/Temporary ID/UIN/ENR	: 27AMRPA1001E17L
Date of filing	: 02-02-2026
Time of filing	: 11:44:53 AM
Filing/Provisional Acknowledgment Number	: 2020000100000000
Name of the person filing the appeal	: AMRIKA RICE MILLS
Appeal Fees	: 1000
Transaction ID	: 2702110014062026
Place	: Maharashtra
Date	: 02-02-2026

Sd/-
President
GSTAT

ON Behalf of GST Appellate Tribunal

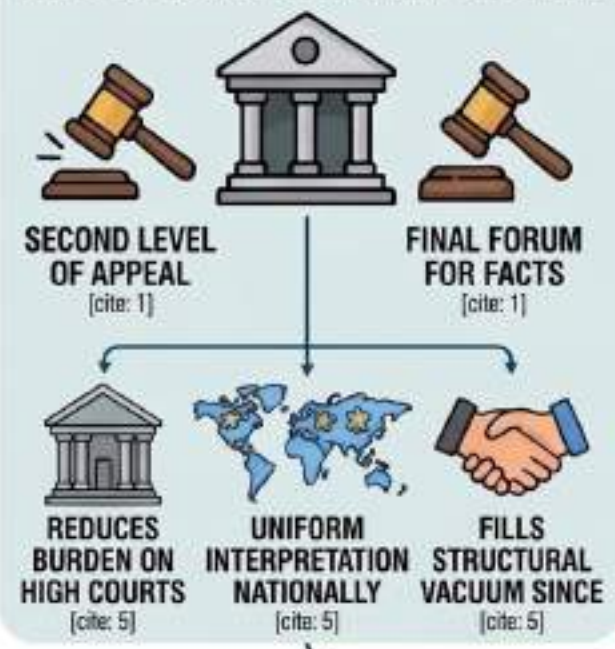
Note: E-filing will be complete only after successful payment and verification of payment by GSTAT

Acknowledgement will be generated

Overview of GSTAT

COMPREHENSIVE GUIDE TO THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL (GSTAT)

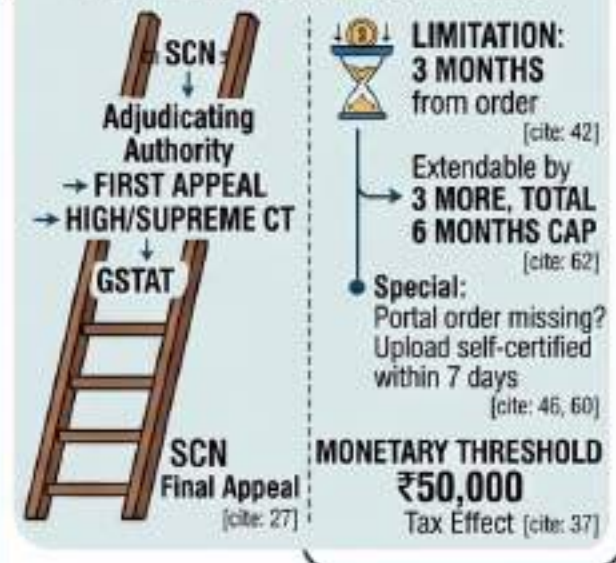
WHAT IS GSTAT & WHY IMPORTANT?



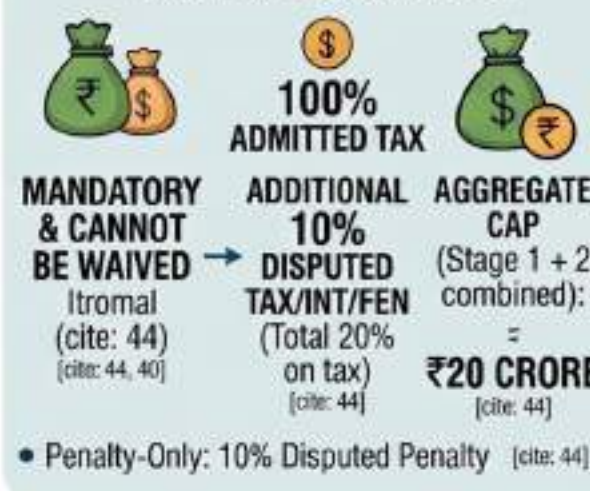
LEGAL FRAMEWORK & TIMELINE



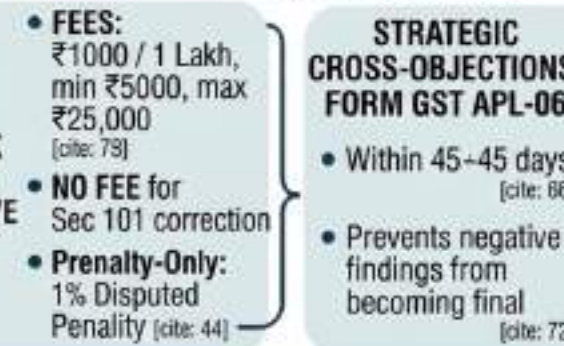
APPELLATE CHAIN & LIMITS



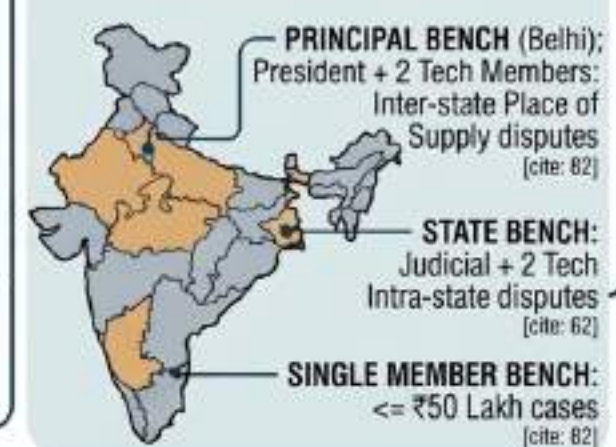
ELECTRONIC FILING PROCEDURE & CROSS-OBJECTIONS



ELECTRONIC FILING PROCEDURE & CROSS-OBJECTIONS



NATIONAL TRIBUNAL & COURT STRUCTURE



STRATEGIC SHIFT & PRACTITIONER SKILLS





**ARE
YOU
READY
FOR
GST?**

गुरु ब्रह्मा गुरुर् विष्णुः
गुरु देवो महेश्वरः ।
गुरु साक्षात् परब्रह्मा
तस्मै श्री गुरवे नमः॥

CA PREETAM BATRA

91-9689581000



Bon voyage!

Thank You!