



## Tax alert: Operational allocation of benches across the country for hearing GST appeals and related matters

21 May 2026

The Goods and Services Tax Appellate Tribunal (GSTAT) has, vide Office Order No. 3/GSTAT/PB/2026 ('Order'), provided state-wise constitution of Benches, bifurcation of matters for hearing into three categories and specified category-wise operational allocation to the Benches.

### In a nutshell



GSTAT has clarified that cases involving issues below Rs. 50 lakh and not raising any question of law, are to be heard by a Single Bench, subject to prescribed approvals.



Listing of all pending and future cases before a Division Bench to determine whether the matter involves any question of law. If matter does not involve question of law, to refer the case for hearing by a Single Bench, as prescribed.



Bifurcates matters for hearing into three categories - Categories I, II and III and provides bench-wise allocation to indicate the category of cases they will hear.



Scroll down to read the detailed alert

## Background:

- Rule 123 of the GST Appellate Tribunal (Procedure) Rules, 2025 empowers the GSTAT President to issue appropriate orders to remove procedural difficulties. Accordingly, it has been directed that all pending and future cases before the Principal or State Benches shall initially be placed before a Division Bench, which may, upon finding that no question of law is involved, record reasons and refer the matter to the President or Vice-President for further directions.
- The Order classifies disputes into three categories.
  - Category I includes disputes relating to classification, applicability of notifications, time and value of supply, admissibility or denial of input tax credit including blocking of credit, determination of tax liability, registration requirement, determination of whether an activity amounts to supply, determination of unpaid tax or excess ITC availed/utilized under Section 73 and also, Section 74 in cases involving fraud or wilful suppression of facts.
  - Category II covers matters relating to registration aspects, denial to opt for composition levy, GSTP related issues, recovery proceedings including garnishee proceedings, wrongful tax collection / tax collected but not paid to Government, assessment orders including non-filer, evading registration or protective assessment, refund claims, re-credit orders, provisional refunds and provisional assessment related issues.
  - Category III includes matters relating to seizure, confiscation or release of goods/books/property, rectification or withdrawal of earlier orders, demands under earlier laws, instalment payment permissions, provisional attachment of property, penalty orders, compounding of offences and all residual matters not specifically covered under Categories I and II.
- Category III matters shall be heard by the Bench dealing with the main issue from which such consequential proceedings arise, except in Karnataka, Guwahati and Kolkata Benches.
- Flexibility has been provided to hold virtual/hybrid mode hearing or hold Circuit with consultations with the respective Vice-Presidents, where members have been assigned work for nearby cities.
- The Order also notifies the constitution of Benches and allocation of Judicial Members, Technical Members and Vice-Presidents as outlined in **Annexure A**

## Deloitte Comments

The Hon'ble President of GSTAT, through an office order dated 14th May 2026, has created the Benches of GSTAT for various states and outlined the types of appeals that each specified Bench of the Tribunal will address. The appeals have been classified into three distinct categories, and the roster of the Benches has been organized to indicate the category of cases they will hear. This marks another significant step towards operationalization of GSTAT and streamlining GST litigation across the country.

The matters (place of supply, anti-profiteering, OIDAR, specified actionable claims, ISD, identical question of law pending before two or more State Benches etc.) to be heard by the Principal Bench have been already notified earlier.

**Annexure A**

Sr. No.	State	Bench	Names of members	Particulars
1	Andhra Pradesh	Vijayawada Bench	Sh. Bhaskar Reddy Vemireddy, Vice-President Sh. Satish Kumar Agrawal, Technical Member (Centre) of Raipur Bench (purely as a temporary arrangement)	All categories of cases at Vijayawada Bench and Vishakhapatnam Bench shall be taken up.
2	Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura	Guwahati Bench	Sh. Somnath Ganguli, Vice-President Sh. Jogiranj Panigrahi, Technical Member (Centre)	All three categories of the cases (all working days) shall be taken up.
3	Bihar	Patna Bench	Sh. Manoj Shankar, Vice-President Sh. Sanjay Kumar Mawandia, Technical Member (State) Sh. Manoj Kumar Sinha, Judicial Member, Sh. Sanjay Kumar Mawandia, Technical Member (State)	Shall take up cases in category I on Monday, Tuesday and Wednesday  Shall take up cases in category II on Thursday and Friday.
4	Punjab and Chandigarh	Chandigarh Bench  Jalandhar Bench	Sh. Jatinder Pal Singh, Judicial Member Sh. Pradeep Kumar Goel, Technical Member (Centre)  Sh. Suman Jain, Vice-President Sh. Harpinderpal Singh Ghotra, Technical Member (State)	Shall take up all three categories of cases (all working days).  Shall take up all three categories of cases. (all working days).
5	Chhattisgarh	Raipur Bench	Sh. Pradeep Kumar Vyas, Vice-President, Sh. Chandra Bhushan Singh, Technical Member (State)	Shall consider all three categories of the cases. (all working days).
6	Delhi		Sh. Sanjay Kumar Aggarwal, Vice-President along with Sh. Rajiv Kapoor, Technical Member (Centre) Sh. Arun Kumar Singal, Judicial	Shall take up the cases in category I on Monday, Tuesday and Wednesday.  Shall take up the cases in category II on Thursday

Sr. No.	State	Bench	Names of members	Particulars
			Member, along with Sh. Rajiv Kapoor, Technical Member (Centre)	and Friday.
7	Gujarat and Dadra & Nagar Haveli & Daman & Diu	Ahmedabad Bench   Rajkot Bench   Surat Bench	Sh. Gunvantlal Manchanddas Patel, Vice-President, along with Sh. Pramod Kumar Singh, Technical Member (Centre)  Ms. Shailaja Shashikant Sawant, Judicial Member, along with Sh. Dineshkumar Vajeshanker Trivedi, Technical Member (State)  Sh. Pramod Kumar Rai, Judicial Member, along with Sh. Kishori Lal, Technical Member (Centre)  Sh. Sanjaykumar Dwivedi, Judicial Member, along with Sh. Rameshkumar Gokalbhai Hadvani, Technical Member (State)	Shall take up the cases in category I (all working days).  Shall take up the cases in category II (all working days).  Shall consider all the three categories of the cases of their jurisdiction. (all working days).  Shall consider all the three categories of the cases of their jurisdiction.
8	Haryana	Gurugram Bench   Hissar Bench	Sh. Rakesh Syal, Vice-President, along with Sh. Sandeep Kumar, Technical Member (Centre)  Sh. Vimal Kumar Sapra, Judicial Member, will go in circuit/virtual hearing along with Sh. Sandeep Kumar, Technical Member (Centre), (Gurugram Bench)	Shall consider all the three categories of the cases of Gurugram Jurisdiction on Monday, Tuesday and Wednesday.  Shall consider all the three categories of the cases on Thursday and Friday.
9	Himachal Pradesh	Shimla Bench	Sh. Ajai Kumar Srivastava, Vice-President, along with Sh. Hir Bhagat Negi, Technical Member (Centre)  Sh. Ajai Kumar Srivastava, Vice-President, along with Sh. Amit Kashyap, Technical Member (State)	Shall take up all the cases of category I on Monday, Tuesday and Wednesday.  Shall take up all the cases of category II on Thursday and Friday.
10	Jammu &	Srinagar Bench	Sh. Jitendra Kumar Singh, Vice-	Shall consider all the

Sr. No.	State	Bench	Names of members	Particulars
	Kashmir and Ladakh	Jammu Bench	President, along with Sh. Pramod Kumar, Technical Member (Centre) Sh. Jitendra Kumar Singh, Vice-President, along with Sh. Pramod Kumar, Technical Member (Centre)	three categories of the cases of their jurisdiction on Friday. Shall consider all the three categories of the cases of their jurisdiction on Monday, Tuesday, Wednesday and Thursday.
11	Jharkhand	Ranchi Bench	Sh. Tushsar Kanti Satapathy, Vice-President, along with Sh. Bijoy Bihari Mohapatra, Technical Member (Centre)	Shall consider all the three categories of the cases of their jurisdiction. (all working days).
12	Karnataka	Bengaluru Bench	Sh. H G Nagarathna, Vice-President, along with Sh. Jagannatha Sagar Dasappa, Technical Member (State), Sh. Srikanth Venkatraman, Judicial Member, along with Ms. Sudha Koka, Technical Member (Centre), Sh. Prabhakaran P M, Judicial Member, along with Sh. Ravi Jesuraj S, Technical Member (State)	Shall take up all the cases of category I (all working days). Shall take up all the cases of category II (all working days). Shall take up the cases of category III (all working days).
13	Kerala & Lakshadweep	Ernakulam Bench Thiruvananthapuram Bench	Sh. Subramanya Viswanatha Rayaprol, Vice-President, along with Sh. Ramamoorthi Sriram, Technical Member (Centre) Sh. Subramanya Viswanatha Rayaprol, Vice-President, (Ernakulam Bench) along with Sh. Ramamoorthi Sriram, Technical Member (Centre), (Ernakulam Bench)	Shall consider all the three categories of the cases of their jurisdiction on Monday, Tuesday and Wednesday. Shall consider all the three categories of the cases of Thiruvananthapuram Bench on Thursday and Friday.
14	Madhya Pradesh	Bhopal Bench	Sh. Roopesh Chandra Varshney, Vice-President, along with Sh. Sunil Kumar Das, Technical Member	Shall take up all the cases of category I on Thursday.

Sr. No.	State	Bench	Names of members	Particulars
			(Centre), (Nagpur Bench) Sh. Upendra Kumar Singh, Judicial Member, along with Sh. Sunil Kumar Das, Technical Member (Centre), (Nagpur Bench)	Shall take up all the cases of category II on Friday.
15	Maharashtra & Goa	Mumbai Bench	Sh. Atul Madhukar Kurhekar, Judicial Member, along with Sh. J. Michael Kennedy, Technical Member (Centre)	Shall take up all the cases of category I on Monday, Tuesday and Wednesday.
		Panji Bench	Sh. Atul Madhukar Kurhekar, Judicial Member, along with Sh. David Thomas Alvaris, Technical Member (State)	Shall take up all the cases of category II on Thursday and 1st, 2nd and 3rd Friday.
		Nagpur Bench	Sh. Atul Madhukar Kurhekar, Judicial Member, along with Sh. David Thomas Alvaris, Technical Member (State)	Shall take up all the three categories on 4th and 5th Friday.
		Nagpur Bench	Sh. Rajeev Purushottam Pande, Vice-President, along with Sh. Sunil Kumar Das, Technical Member (Centre)	Shall consider all the three categories of the cases of their jurisdiction on Monday, Tuesday and Wednesday. The Vice-President may look after all administrative work on Thursday and Friday.
		Pune Bench	Sh. Shridhar Mahadeo Bhosale, Judicial Member, along with Sh. Nirmal Kumar Soren, Technical Member (Centre)	Shall consider all the three categories of the cases of their jurisdiction. (all working days).
		Thane Bench	Sh. Ramesh Nair, Judicial Member, along with Sh. Prallhad Shrikrishna Paranjape, Technical Member (State)	Shall consider all the three categories of the cases of their jurisdiction. (all working days).
		Chhatrapati Sambhajanagar Bench	Sh. Dharnendra Kumar Rana, Judicial Member (Mumbai), along with Sh. Bhausheeb Vishram Borhade, Technical Member (State)	Shall consider all the three categories of the cases of their jurisdiction. (all working days).
16	Rajasthan	Jaipur Bench	Sh. Vishesh Sharma, Vice-President, along with Sh. Sunil	Shall take up all the cases of category I on

Sr. No.	State	Bench	Names of members	Particulars
		Jodhpur Bench	<p>Kumar Sinha, Member Technical (Centre)</p> <p>Sh. Hemant Bajaj, Judicial Member, along with Sh. Sunil Kumar Sinha, Member Technical (Centre)</p> <p>Ms. Jaishree Ahuja, Judicial Member, along with Sh. Ram Niwas, Technical Member (Centre)</p> <p>Sh. Rajkumar Sharma, Judicial Member, along with Sh. Ram Niwas, Technical Member (Centre)</p>	<p>Monday, Tuesday and Wednesday.</p> <p>Shall take up all the cases of category II on Thursday and Friday.</p> <p>Shall take up all the cases of category I on Monday, Tuesday and Wednesday.</p> <p>Shall take up all the cases of category II on Thursday and Friday.</p>
17	Orissa	Cuttack Bench	<p>Ms. Suchismita Misra, Vice-President, along with Sh. Ranjan Kumar Sahoo, Technical Member (Centre)</p> <p>Ms. Suchismita Misra, Vice-President, along with Sh. Ananda Satpathy, Technical Member (State)</p>	<p>Shall take up all the cases of category I on Monday, Tuesday and Wednesday.</p> <p>Shall take up all the cases of category II on Thursday and Friday.</p>
18	Tamil Nadu and Puducherry	<p>Chennai Bench</p> <p>Coimbatore Bench</p> <p>Madurai Bench</p> <p>Puducherry (Circuit Bench)</p>	<p>Sh. Praveen Kumar Jain, Vice-President, along with Sh. Shaik Khader Rahman, Technical Member (Centre)</p> <p>Sh. Praveen Kumar Jain, Vice-President, along with Sh. M Mathew Jolly, Technical Member (Centre), (Coimbatore Bench)</p> <p>Sh. Praveen Kumar Jain, Vice-President, along with Sh. M Mathew Jolly, Technical Member (Centre)</p> <p>Sh. Praveen Kumar Jain, Vice-President, along with Sh. Shaik Khader Rahman, Technical Member (Centre)</p> <p>Sh. Praveen Kumar Jain, Vice-President, along with Sh. Shaik Khader Rahman, Technical Member (Centre)</p>	<p>Shall take up all the cases of category I on Monday and Tuesday.</p> <p>Shall take up all the cases of category II on Wednesday.</p> <p>Shall consider all the three categories on Thursday.</p> <p>Shall consider all the three categories on 1st ,2nd and 3rd Friday.</p> <p>Shall consider all the three categories on 4th and 5th Friday.</p>

Sr. No.	State	Bench	Names of members	Particulars
19	Telangana	Hyderabad Bench	Sh. Sushil Kumar Sharma, Vice-President, along with Sh. Duvvuri Krishna Srinivas, Technical Member (Centre)  Sh. A P Ravi, Judicial Member, along with Sh. Duvvuri Krishna Srinivas, Technical Member (Centre)	Shall take up all the cases of category I on Monday, Tuesday and Wednesday  Shall take up all the cases of category II on Thursday and Friday.
20	Uttar Pradesh	Ghaziabad Bench	Sh. Sanjay Kumar Chandhariyavi, Vice-President, along with Ms. Sungita Sharma, Technical Member (Centre)	Shall consider all the three categories of the cases of their jurisdiction. (all working days).
		Lucknow Bench	Sh. Santosh Kumar Srivastava, Judicial Member, along with Sh. Alok Chopra, Technical Member (Centre)	Shall take up all the cases of category I (all working days).
			Sh. Narendra Kumar, Judicial Member, along with Sh. Arvind Kumar, Technical Member (State)	Shall take up all the cases of category II (all working days).
		Prayagraj Bench	Sh. Mahtab Ahmad, Judicial Member, along with Sh. Ashish Varma, Technical Member (Centre)	Shall consider all the three categories of the cases of their jurisdiction. (all working days).
		Varanasi Bench	Sh. Narendra Bahadur Yadav, Judicial Member, along with Sh. Ananjai Kumar Rai, Technical Member (State)	Shall consider all the three categories of the cases of their jurisdiction. (all working days).
		Agra Bench	Sh. Ajeet Singh, Judicial Member, along with Sh. Vivek Kumar, Technical Member (State)	Shall consider all the three categories of the cases of their jurisdiction. (all working days).
21	Uttarakhand	Dehradun Bench	Sh. Naresh Katyal, Vice-President, along with Sh. Amand Shah, Technical Member (Centre)  Sh. Rajesh Jain, Judicial	Shall take up all the cases of category I on Monday, Tuesday and Wednesday.  Shall take up all the cases

Sr. No.	State	Bench	Names of members	Particulars
			Member, along with Sh. Amand Shah, Technical Member (Centre)	of category II on Thursday and Friday.
22	West Bengal, Sikkim and Andaman & Nicobar Island	Kolkata	Sh. Satya Gopal Chattopadhyay, Vice-President, along with Sh. Bijoy Kumar Kar, Technical Member (Centre) Sh. Sunil Kumar Singh, Judicial Member, along with Sh. Bijoy Kumar Kar, Technical Member (Centre)	Shall take up all the cases of category I on Monday, Tuesday and Wednesday.  Shall take up all the cases of category II on Thursday and Friday.

# Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see <http://www.deloitte.com/about> to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.