



OFFICE ORDER BRIEFING

GSTAT

Bench Constitution 2026

*A complete briefing on Office Order No. 3 of 2026 —
the new directive on bench formation, case categorisation and state-wise
rosters*

Issued 14 May 2026

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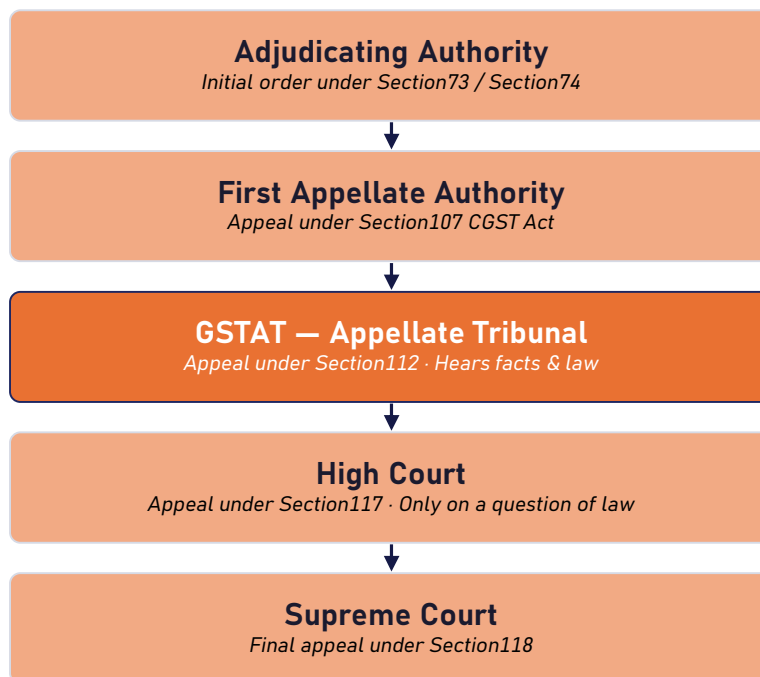
Classification, Registration & Assessment, Residual

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State-wise bench availability

When each of 40+ benches sits — Cat I, II, III by day

Before proceeding to the functioning and procedural aspects of the Goods and Services Tax Appellate Tribunal (GSTAT), it is essential to understand the adjudication mechanism under the GST law



The Goods and Services Tax Appellate Tribunal (GSTAT)

Constituted under Section 109 of the CGST Act, 2017, it is the second-level appellate body for GST disputes sitting between the First Appellate Authority and the High Court. It hears appeals on both facts and law

GSTAT - Bench structure

Principal Bench (New Delhi)

Led by the President of the GSTAT. Hears matters of pan-India importance and serves as the supervisory bench.

State Benches (Across India, 40+ benches)

Each State Bench led by a Vice-President. Hears matters arising within that jurisdiction.

Why GSTAT matters in practice

Once a case crosses GSTAT, the High Court can only step in on a question of law, *Therefore, understanding the efficiency, constitution, and functioning of GSTAT benches play a decisive role in the overall effectiveness of the GST appellate framework.*

Office Order No. 3/2026 at a glance



Bench Composition

Division Bench

1 Judicial Member + 1 Technical Member. Hears Cases with a question of law or amount \geq 50 lakhs

Single Bench

1 Judicial Or 1 Technical Member. Hears Cases below 50 lakhs with no question of law

President of the GSTAT issued Office order stating that "All the pending matters and future filings before the Principal Bench or the State Benches shall be listed before a Division Bench first

What changes in practice due to office order

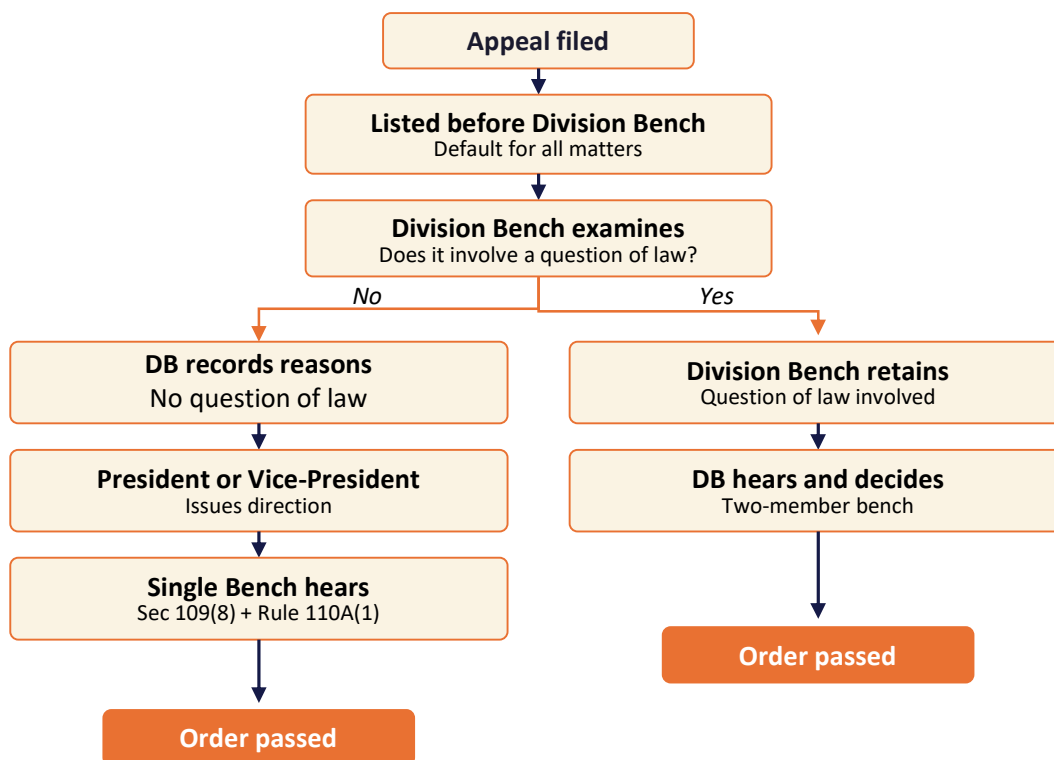
Pre office order position:

Section 109(8) allows small cases below ₹50 lakhs without a question of law to be listed directly before a Single Bench, with President's approval

Post office order position:

Every case is initially listed before a Division Bench, and only upon recording that no question of law arises is it routed to a Single Bench

Appeal mechanics for matters under 50 lakh



GSTAT Bench Constitution



Cases are sorted into three categories

Category I

Classification & liability disputes

Misclassification of goods/services, Wrong application of notification, Time/value of supply, ITC admissibility/blocking/denial, Liability determination, Registration requirement, Supply determination, S 73 & S 74 demands/ITC

Category II

Registration, Refund & Assessment

Registration (grant/rejection/suspension/cancellation/revocation), Composition denial, GSTP disqualification, Recovery/garnishee, Tax wrongfully collected, Assessment & provisional assessment, Refund (provisional/grant/denial), Credit ledger re-credit, Order dropping SCN

Category III

Consequential orders & Residual

Seizure/confiscation/release of goods & books, Rectification/withdrawal of order, Earlier law demands, Instalment payment, Provisional attachment of property, Penalties, Compounding of offences, Any other matter (residual)

State Wise and Bench wise availability

State	Bench	Category I	Category II	Category III
J&K & Ladakh	Jammu	Mon–Thu	Mon–Thu	Mon–Thu
J&K & Ladakh	Srinagar	Fri	Fri	Fri
Himachal Pradesh	Shimla	Mon–Wed	Thu–Fri	Follows main bench
Punjab & Chandigarh	Chandigarh	All days	All days	All days
Punjab	Jalandhar	All days	All days	All days
Haryana	Gurugram	Mon–Wed	Mon–Wed	Mon–Wed
Haryana (circuit)	Hissar	Thu–Fri	Thu–Fri	Thu–Fri
Delhi	Delhi	Mon–Wed	Thu–Fri	Follows main bench
Uttarakhand	Dehradun	Mon–Wed	Thu–Fri	Follows main bench
Uttar Pradesh	Ghaziabad	All days	All days	All days
Uttar Pradesh	Lucknow	All days	All days	Follows main bench
Uttar Pradesh	Prayagraj	All days	All days	All days
Uttar Pradesh	Varanasi	All days	All days	All days
Uttar Pradesh	Agra	All days	All days	All days
Rajasthan	Jaipur	Mon–Wed	Thu–Fri	Follows main bench
Rajasthan	Jodhpur	Mon–Wed	Thu–Fri	Follows main bench
Gujarat & UTs	Ahmedabad	All days	All days	Follows main bench
Gujarat	Rajkot	All days	All days	All days
Gujarat	Surat	All days	All days	All days
Madhya Pradesh	Bhopal	Thu	Fri	Follows main bench

GSTAT Bench Constitution



State	Bench	Category I	Category II	Category III
Bihar	Patna	Mon–Wed	Thu–Fri	Follows main bench
Jharkhand	Ranchi	All days	All days	All days
Chhattisgarh	Raipur	All days	All days	All days
WB, Sikkim & A&N	Kolkata	Mon–Wed	Thu–Fri	Mon–Fri · Dedicated
Odisha	Cuttack	Mon–Wed	Thu–Fri	Follows main bench
Assam + 6 NE States	Guwahati	All days	All days	All days
Maharashtra	Mumbai	Mon–Wed	Thu + 1st–3rd Fri	Follows main bench
Maharashtra	Nagpur	Mon–Wed	Mon–Wed	Mon–Wed
Maharashtra	Pune	All days	All days	All days
Maharashtra	Thane	All days	All days	All days
Maharashtra	Chh. Sambhajinagar	All days	All days	All days
Goa	Panji	4th & 5th Fri	4th & 5th Fri	4th & 5th Fri
Telangana	Hyderabad	Mon–Wed	Thu–Fri	Follows main bench
Andhra Pradesh	Vijayawada	All days	All days	All days
Karnataka	Bengaluru	All days	All days	All days
Kerala & Lakshadweep	Ernakulam	Mon–Wed	Mon–Wed	Mon–Wed
Kerala	Thiruvananthapuram	Thu–Fri	Thu–Fri	Thu–Fri
Tamil Nadu	Chennai	Mon–Tue	Wed	Follows main bench
Tamil Nadu	Madurai	1st–3rd Fri	1st–3rd Fri	1st–3rd Fri
Tamil Nadu	Coimbatore	Thu	Thu	Thu
Puducherry (circuit)	Puducherry	4th & 5th Fri	4th & 5th Fri	4th & 5th Fri

Note on Category III: These are 'consequential' matters that arise from underlying Cat I or Cat II disputes. They are heard by whichever bench is deciding the main matter — except in Karnataka, Guwahati and Kolkata, where a dedicated Cat III bench exists.