

NOTIFICATION S.O. 4220(E) [F. NO. A-50/7/2025-GSTAT-DoR]

SECTION 112 OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 - APPELLATE TRIBUNAL - APPEALS TO - EXTENSION TIME LIMIT TO FILE APPEALS BEFORE GST APPELLATE TRIBUNAL UP TO 30-6-2026 FOR ORDERS COMMUNICATED BEFORE 1-4-2026, AND APPEALS AGAINST ORDERS COMMUNICATED AFTER 1-4-2026 SHALL BE FILED WITHIN THREE MONTH FROM SUCH COMMUNICATION

NOTIFICATION S.O. 4220(E) [F. NO. A-50/7/2025-GSTAT-DoR], DATED 17-9-2025

In exercise of the powers conferred by sub-section (1) of section 112 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby notifies the 30th day of June, 2026, as the date upto which appeal may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against is communicated to the person preferring the appeal before the 1st day of April, 2026 and all appeals in respect of order communicated on or after 1st April, 2026 may be filed before the Appellate Tribunal within three months from the date on which such order is communicated to the person preferring the appeal.

Balasubramanian Krishnamurthy
Joint Secretary