



BOMBAY CHARTERED ACCOUNTANTS' SOCIETY

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Date: 29.09.2025

To,

The Hon'ble President,
Goods and Services Tax Appellate Tribunal (GSTAT),
Principal Bench, New Delhi.
6th Floor, Tower-1, Jeevan Bharti Building,
Connaught Place, New Delhi - 110001

Subject: Representation seeking the introduction of a dedicated login and dashboard facility for Authorized Representatives on the GSTAT e-Filing Portal for effective and efficient case management.

Respected Sir,

On behalf of the fraternity of tax professionals, including Advocates and Chartered Accountants, we extend our profound appreciation for the monumental steps being taken towards the operationalization of the Goods and Services Tax Appellate Tribunal (GSTAT). The notification of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, and the development of a dedicated GSTAT e-Filing Portal ("GSTAT Portal") are laudable initiatives aimed at establishing a modern, technology-driven, and efficient dispute resolution mechanism.

The comprehensive adoption of digital processes, as mandated by the GSTAT (Procedure) Rules, 2025, particularly under **Rule 115**, which requires all appeals, applications, replies, and documents to be filed, processed, and recorded electronically on the GSTAT Portal, heralds a new era of digital tax litigation in India. This representation is submitted in furtherance of our digital-first objective, with a suggestion to enhance the portal's functionality for Authorized Representatives.

You will appreciate that a Chartered Accountant, or an Advocate, may represent multiple clients before various Benches of the GSTAT. The current system necessitates a manual and repetitive process of:

- Visiting the GSTAT Portal daily or weekly.
- Scouring through multiple cause lists published for different Benches and dates.
- Manually identifying the cases in which they have been engaged.



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This process is not only time-consuming and inefficient but is also susceptible to human error, which could lead to an inadvertent failure to appear in a scheduled hearing, thereby causing prejudice to the litigant. This manual tracking mechanism stands in contrast to the otherwise sophisticated digital ecosystem envisaged for the GSTAT.

It is humbly proposed that a dedicated and secure login mechanism be introduced on the GSTAT Portal specifically for Authorized Representatives. This functionality is already conceptually embedded within the portal's design, as the **"User Manual | Registration GSTAT e-Filing Portal" (Version 2.6, dated 04 April 2025)** explicitly provides for a user type designated as **"Authorized Representative"** during the registration process.

We propose an enhancement to this existing user type, wherein upon logging in, the Authorized Representative is presented with a personalized dashboard that automatically collates and displays all cases in which they have been formally appointed. This dashboard should provide, at a minimum, the following functionalities:

- A consolidated list of all active and disposed-of cases linked to the representative.
- Real-time status updates for each case, including the date of filing, date of last hearing, and scheduled date for the next hearing.
- Direct hyperlinks to view or download all case-related documents, including the appeal memo, replies, interlocutory applications, and orders, as recorded on the portal in compliance with **Rule 115(5) of the GSTAT (Procedure) Rules, 2025**.
- Access to the court diary and order sheets for their respective cases, as maintained under **Rule 55** and **Rule 54** respectively.
- Automated alerts or notifications for upcoming hearing dates, issuance of orders, or communication of defects.

The introduction of this feature is not merely a matter of convenience but is a logical and necessary extension of the existing legal and procedural framework. The overarching goal of the GST regime is to promote 'Ease of Doing Business'. An efficient, error-free, and technologically advanced interface for tax professionals, who are key stakeholders in the compliance and litigation chain, is paramount to achieving this objective.

The implementation of a dedicated dashboard would yield substantial benefits for all stakeholders:



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- **For Authorized Representatives:** It would drastically reduce administrative overhead, minimize the risk of missing hearings, allow for better case preparation, and enable them to provide timely and accurate updates to their clients.
- **For the GSTAT Registry and Administration:** It would streamline communication and significantly reduce the volume of direct inquiries from representatives regarding case status and hearing dates. This aligns with the principle of "minimal human interface" that underpins the GSTN architecture.
- **For Litigants (Taxpayers):** It would enhance transparency, allowing them to be assured that their appointed representative is being kept abreast of all case developments in real-time.
- **For the Judicial System:** It would contribute to the efficient functioning of the Tribunal, reduce adjournments sought on account of miscommunication, and solidify GSTAT's standing as a technologically advanced quasi-judicial body, setting a benchmark for other tribunals in the country.

PRAYER

We therefore request your goodself to consider this representation favorably for the introduction of a dedicated login and dashboard facility for Authorized Representatives on the GSTAT e-Filing Portal and issue necessary directions to the concerned authorities, including the Goods and Services Tax Network (GSTN) and the Registrar of the GSTAT, to undertake the development and implementation of this critical functionality at the earliest.

We are confident that this enhancement will be a significant value-addition to the GSTAT Portal and will be universally welcomed by the tax fraternity, further strengthening the foundation of tax dispute resolution in India.

We would be grateful for an opportunity to make a personal representation on this matter, should your good office deem it necessary.

About BCAS

BCAS is a voluntary organization established on 6th July 1949. BCAS presently has more than 9,000 members from all over the country. BCAS is a principle-centered and learning-oriented organization promoting quality service and excellence in the profession of Chartered Accountancy.



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The organization serves as a catalyst to develop better and more effective Government policies & laws, aiming to achieve a clean & efficient administration and governance. BCAS makes representations to various authorities on different laws as well as on procedural issues, with a view to making them just and friendly to the general public. The representations include pre- and post-budget memoranda to the Ministry of Finance, the Central Board of Direct Taxes, the Central Board of Indirect Taxes, and the Ministry of Company Affairs, amongst others.

BCAS conducts various educational activities such as seminars, workshops, residential refresher courses, study circles, lecture meetings, and distant learning programs on Direct & Indirect taxes, and corporate & allied laws. BCAS also conducts free clinics, such as Accounts & Audit Clinic, Charitable Trust Clinic, and RTI Clinic to help the members & nonmembers in respective areas. Eminent experts provide free advice at these clinics on pre-fixed days. The website of BCAS viz. www.bcasonline.org, apart from giving the latest news, circulars and notifications relevant for professionals, also serves as a "Knowledge Portal", and is an excellent source of information.

Thanking you in anticipation.

Yours Faithfully,

For Bombay Chartered Accountants Society

CA. Zubin F. Billimoria
President

CA. Govind Goyal
Chairman - Indirect Tax Committee