

मुख्य आयुक्त कार्यालय  
**OFFICE OF THE CHIEF COMMISSIONER**  
जीएसटी एवं केंद्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर  
**CGST & CENTRAL EXCISE (JAIPUR ZONE), JAIPUR**

F.No. GCCO/PQ/85/2023-LEGAL

Date: .07.2023

To

The Additional Commissioner,  
Directorate of Legal Affairs, CBIC,  
Rajendra Bhawan, 210, Deen Dayal Upadhyay Marg,  
New Delhi-110002.

Sir,

**Subject:** - Rajya Sabha Provisionally admitted question Dy. No. S2936 regarding  
"Establishment of GST Appellate Tribunal" – regarding.

Please refer to Rajya Sabha Provisionally admitted question Dy. No. S2936 regarding  
"Establishment of GST Appellate Tribunal" received vide E-mail on 25.07.2023.

2. In this regard, the requisite reply in the prescribed proforma is as under:

Sr. No.	Financial Year	No. of appeals filed in High Court (due to the non-establishment of the GST tribunal)	No. of cases stayed
1	2018-19	0	0
2	2019-20	8	0
3	2020-21	18	1
4	2021-22	26	3
5	2022-23	22	0

Yours faithfully,

*Babneet Tuli*  
25/07/23

(Babneet Tuli)  
Additional Commissioner  
CCO Jaipur



Cco Jaipur &lt;ccojaipur@gmail.com&gt;

## Fwd: Rajya Sabha Provisionally admitted question Dy. No. S2936 regarding "Establishment of GST Appellate Tribunal"-reg

2 messages

CCU CGST Jaipur Zone <ccu-cexjpr@nic.in>  
To: ccojaipur@gmail.com

25 July 2023 at 17:27

**From:** "Directorate of Legal Affairs" <dla-rev@nic.in>

**To:** "CCU CGST Ahmedabad Zone" <ccu-cexamd@nic.in>, "CCU Customs Ahmedabad Zone" <ccu-cusamd@nic.in>, "CCU Customs Bengaluru Zone" <ccu-cusblr@gov.in>, bengaluruiii@gmail.com, "CCU CGST Bhopal Zone" <ccu-cexbpl@nic.in>, "CCU CGST Bhubaneswar Zone" <ccu-cexbbr@nic.in>, "CCU CGST Bhubaneswar Zone" <ccu-cexbbr@gov.in>, "CCU CGST Chandigarh Zone" <ccu-cexchd@nic.in>, "Pr CCO CHENNAI GST ZONE" <ccu-cexchn@nic.in>, "CCU CGST Delhi Zone" <ccu-cexdel@nic.in>, "CCU Customs Delhi Zone" <ccu-cusdel@nic.in>, "Chief Commissioners Unit K Customs Preventive DZ" <ccuprev-cusdel@nic.in>, "CCU Customs Chennai Zone" <ccu-cuschn@nic.in>, "Chief Commissioners Unit Central Excise Shillong" <ccu-cexshlng@nic.in>, "CCU CGST Guwahati" <cco-cgstguwahati@nic.in>, "CCO Hyderabad GST Zone" <ccu-cexhyd@nic.in>, "CCO Hyderabad GST Zone" <ccu-cexhyd@gov.in>, "CCU CGST Jaipur Zone" <ccu-cexjpr@nic.in>, "CCU CGST Jaipur Zone" <ccu-cexjpr@gov.in>, "CCU CGST Kolkata Zone" <ccu-cexkoa@nic.in>, "CCU Customs Kolkata Zone" <ccu-cuskoa@nic.in>, "CCU CGST Lucknow Zone" <ccu-cexlko@nic.in>, "CCU CGST Lucknow Zone" <ccu-cexlko@gov.in>, "CCU CGST Meerut Zone" <ccu-cexmeerut@gov.in>, "CCU CGST Mumbai Zone" <ccu-cexmum1@nic.in>, "CCU Customs Mumbai Zone I" <ccu-cusmum1@nic.in>, "CCU Customs Mumbai Zone II" <ccu-cusmum2@nic.in>, "Chief Commissioners Unit Customs Mumbai-III" <ccu-cusmum3@nic.in>, "Chief Commissioners Unit Customs Mumbai-III" <cczone3@mumbaicustoms3.gov.in>, "CCU Customs Preventive Patna Zone" <ccu-cuspatna@nic.in>, "TIRUPATI TIRUPATI" <commr-cextirupati@nic.in>, "CCU CGST Nagpur Zone" <ccu-cexngpr@nic.in>, "CCU CGST Panchkula Zone" <ccu-gstpkl@gov.in>, "CCU CGST Pune Zone" <ccu-cexpune@nic.in>, "CCU CGST Ranchi Zone" <ccu-cexranchi@nic.in>, "CCU CGST Thiruvananthapuram Zone" <ccu-cexcok@nic.in>, "CCU CGST Vadodara Zone" <ccu-cexvdr@nic.in>, "CCU CGST Visakhapatnam Zone" <ccu-cexvzg@gov.in>, "CCU Customs Prev. Trichy Zone" <ccuprev-custrichy@nic.in>, cbz-excise@nic.in

**Sent:** Tuesday, July 25, 2023 5:26:36 PM

**Subject:** Rajya Sabha Provisionally admitted question Dy. No. S2936 regarding "Establishment of GST Appellate Tribunal"-reg

With reference to subject PAQ you are requested to furnish the following information for the financial year 2018-19 to 2022-23, by 6 P.M. today.

- 1) 1.Number of appeals filed in High Court due to the non-establishment of the GST tribunal
- 2) 2.And the number of stays issued in such cases.

### Proforma

Sr. No.	Financial Year	No. of appeals filed in High Court (due to the non-establishment of the GST tribunal)	No. of cases stayed
1	2018-19		
2	2019-20		
3	2020-21		
4	2021-22		
5	2022-23		

सादर,



समृद्धि का संकल्प  
 ONE EARTH • ONE FAMILY • ONE FUTURE

PQ No. S2936.pdf  
 381K

Handwritten text in Hindi, partially obscured by a redacted area. The visible text includes: "आपको सूचित किया जाता है कि राज्या सभा में प्रस्तावित प्रश्न संख्या S2936 को अस्थायी रूप से स्वीकार किया गया है।" (You are informed that the question number S2936 proposed in the Rajya Sabha has been provisionally accepted.)

प्रश्न संख्या	प्रश्न	प्रश्नकर्ता	प्रश्न का स्वरूप
S2936	गुड्डा का अस्थायी रूप से स्वीकार किया गया है।		



Cco Jaipur &lt;ccojaipur@gmail.com&gt;

## Fwd: Rajya Sabha Provisionally admitted question Dy. No. S2936 regarding "Establishment of GST Appellate Tribunal"-reg

1 message

CCU CGST Jaipur Zone <ccu-cexjpr@nic.in>  
To: ccojaipur@gmail.com

25 July 2023 at 16:20

**From:** "Directorate of Legal Affairs" <dla-rev@nic.in>

**To:** "CCU CGST Ahmedabad Zone" <ccu-cexamd@nic.in>, "CCU Customs Ahmedabad Zone" <ccu-cusamd@nic.in>, "CCU Customs Bengaluru Zone" <ccu-cusblr@gov.in>, bengaluruiii@gmail.com, "CCU CGST Bhopal Zone" <ccu-cexbpl@nic.in>, "CCU CGST Bhubaneswar Zone" <ccu-cexbbr@nic.in>, "CCU CGST Bhubaneswar Zone" <ccu-cexbbr@gov.in>, "CCU CGST Chandigarh Zone" <ccu-cexchd@nic.in>, "Pr CCO CHENNAI GST ZONE" <ccu-cexchn@nic.in>, "CCU CGST Delhi Zone" <ccu-cexdel@nic.in>, "CCU Customs Delhi Zone" <ccu-cusdel@nic.in>, "Chief Commissioners Unit K Customs Preventive DZ" <ccuprev-cusdel@nic.in>, "CCU Customs Chennai Zone" <ccu-cuschn@nic.in>, "Chief Commissioners Unit Central Excise Shillong" <ccu-cexshing@nic.in>, "CCU CGST Guwahati" <ccu-cgstguwahati@nic.in>, "CCO Hyderabad GST Zone" <ccu-cexhyd@nic.in>, "CCO Hyderabad GST Zone" <ccu-cexhyd@gov.in>, "CCU CGST Jaipur Zone" <ccu-cexjpr@nic.in>, "CCU CGST Jaipur Zone" <ccu-cexjpr@gov.in>, "CCU CGST Kolkata Zone" <ccu-cexkoa@nic.in>, "CCU Customs Kolkata Zone" <ccu-cuskoa@nic.in>, "CCU CGST Lucknow Zone" <ccu-cexlko@nic.in>, "CCU CGST Lucknow Zone" <ccu-cexlko@gov.in>, "CCU CGST Meerut Zone" <ccu-cexmeerut@gov.in>, "CCU CGST Mumbai Zone" <ccu-cexmum1@nic.in>, "CCU Customs Mumbai Zone I" <ccu-cusmum1@nic.in>, "CCU Customs Mumbai Zone II" <ccu-cusmum2@nic.in>, "Chief Commissioners Unit Customs Mumbai-III Chief Commissioners Unit Customs Mumbai-III" <ccu-cusmum3@nic.in>, "CCU Customs Mumbai Zone III" <cczone3@mumbaicustoms3.gov.in>, "CCU Customs Preventive Patna Zone" <ccu-cuspatna@nic.in>, "TIRUPATI TIRUPATI" <commr-cextirupati@nic.in>, "CCU CGST Nagpur Zone" <ccu-cexngpr@nic.in>, "CCU CGST Panchkula Zone" <ccu-gstpkl@gov.in>, "CCU CGST Panchkula Zone" <ccu-gstpkl@gov.in>, "CCU CGST Pune Zone" <ccu-cexpune@nic.in>, "CCU CGST Ranchi Zone" <ccu-cexranchi@nic.in>, "CCU CGST Thiruvananthapuram Zone" <ccu-cexcok@nic.in>, "CCU CGST Vadodara Zone" <ccu-cexvdr@nic.in>, "CCU CGST Visakhapatnam Zone" <ccu-cexvzg@gov.in>, "CCU Customs Prev. Trichy Zone" <ccuprev-custrichy@nic.in>, cbz-excise@nic.in

**Sent:** Tuesday, July 25, 2023 3:48:24 PM

**Subject:** Rajya Sabha Provisionally admitted question Dy. No. S2936 regarding "Establishment of GST Appellate Tribunal"-reg

With reference to subject PAQ you are requested to furnish the following information for the financial year 2018-19 to 2022-23, by 6 P.M. today.

- 1) 1. Number of appeals filed in High Court due to the non-establishment of the GST tribunal i.e. other than the cases involving a substantial question of law.
- 2) 2. And the number of stays issued in such cases.

### Proforma

Sr. No.	Financial Year	No. of appeals filed in High Court (other than the cases involving a substantial question of law)	No. of cases stayed
1	2018-19		
2	2019-20		
3	2020-21		
4	2021-22		
5	2022-23		

सादर,



Cco Jaipur <ccojaipur@gmail.com> 25 July 2023 at 17:44  
 To: "Nodal Officer, Alwar" <Commr-cexalwar@nic.in>, "Nodal Officer, Jaipur" <Commr-cexjpr@nic.in>, "Nodal Officer, Udaipur" <Commr-cexudaipur@nic.in>, "Nodal Officer, Jodhpur" <Commr-cexjdhp@nic.in>, tech1400 <tech1400@rediffmail.com>, alwar technical <techeu@rediffmail.com>, technical section <cgsttechnicaljodhpur@gmail.com>, UDRCommissionerate <techudr5500@rediffmail.com>

**MOST URGENT / TOP PRIORITY - PQ MATTER**

[Quoted text hidden]

--  
**CCO, CGST JAIPUR ZONE**  
**Tel: 0141-2227576 Fax: 0141-2385130**  
**[ccu-cexjpr@nic.in](mailto:ccu-cexjpr@nic.in)**



No. H-11017/40/2023-CESTAT-DOR-DOR

Government of India  
Ministry of Finance  
Department of Revenue  
\*\*\*\*\*

North Block, New Delhi - 110 001.  
Dated: 25.07.2023

To,

The Commissioner,  
Directorate of Legal Affairs, CBIC  
4th Floor, Rajendra Bhawan,  
210 Deen Dayal Upadhyay Marg,  
New Delhi - 110002

Sir,

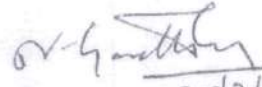
**Sub: - Rajya Sabha Provisionally Admitted Question Dy. No. S2936 regarding "Establishment of GST Appellate Tribunal"-reg.**

Kind reference is invited to the above subject.

2. The text of the provisionally admitted Parliament question is as under:-
  - (a). When is the National Bench of the GST Tribunal intended to be established?
  - (b). Number of cases pending to such a tribunal year-wise since 2019.
  - (c). The total and average value of disputes pending in the National bench.
  - (d). Number of appeals filed in High Court due to non-establishment of the bench,
  - (e). and the number of stays issued in such cases.
3. In this regard, it is submitted that matter in respect of point (d) & (e) mentioned above, pertains to Legal Division (CBIC). As, the subject matter is a provisionally admitted Parliament question to be answered on 01.08.2023, it is requested that same may be treated as urgent and inputs on the same may kindly be furnished to this office at the earliest, preferably by today 4 P.M.

Encl.: As above

Yours faithfully,

  
(Dr. N. Gandhi Kumar) 25/7/2023  
Director  
Tele: 011-23095369

Email

Parl. Sec. Dept. of Exp.

Establishment of GST Tribunals

From : rsqns@sansad.nic.in

Mon, Jul 17, 2023 06:44 PM

Subject : Establishment of GST Tribunals

To : soparl-exp@nic.in

PROVISIONALY ADMITTED QUESTION FOR THE RAJYA SABHA

Starred /Unstarred Diary No.-- S2936

The Question Will be put down for -- 01/08/2023

Answer on the Ministry Department -- Finance( F IN)

Establishment of GST Tribunals

(a) When is the National Bench of the GST tribunal intended to be established? (b) Number of cases pending to such a tribunal year-wise since 2019 (c) The total and average value of disputes pending in the National bench (d) Number of appeals filed in High Court due to non-establishment of the bench, (e) and the number of stays issued in such cases

P/17/7

D/o Revenue

*Mudh* 18/7/23  
SHYAMAL SAMADDER  
Under Secretary (Parl)  
Department of Revenue

US(Ad.IC)

US(Ad-IC)

FTS- 3269389

*24/7*

US(ST-1)

please discuss

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5005/13

श्री दीपक . D  
न.सि.स.सि  
21-07-23

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18/7/23

May please see for n.a.

Discussed.

may be sent to

US (Ad-IC)

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24/7/2023

US (Ad-IC)

वह  
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मुख्य आयुक्त कार्यालय  
**OFFICE OF THE CHIEF COMMISSIONER**  
जीएसटी एवं केंद्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर  
**CGST & CENTRAL EXCISE (JAIPUR ZONE), JAIPUR**

F.No. GCCO/PQ/85/2023-LEGAL

Date: .07.2023

To

The Additional Commissioner,  
Directorate of Legal Affairs, CBIC,  
Rajendra Bhawan, 210, Deen Dayal Upadhyay Marg,  
New Delhi-110002.

Sir,

**Subject: -** Rajya Sabha Provisionally admitted question Dy. No. S2936 regarding "Establishment of GST Appellate Tribunal" – regarding.

Please refer to you office E-mail dated 27.07.2023 in respect of Rajya Sabha Provisionally admitted question Dy. No. S2936 regarding "Establishment of GST Appellate Tribunal" wherein supplementary information to the PQ was sought.

2. In this regard, the requisite point wise reply in the prescribed proforma is as under:

**Point (c)** No National Bench has been constituted yet for GST matter, therefore requested information is NIL.

**Point (d) & (e): -**

Sr. No.	Financial Year	No. of appeals filed in High Court (due to the non-establishment of the GST tribunal)		No. of cases stayed in such cases.	
		Department appeal	Party appeal	Department appeal	Party appeal
1	2018-19	0	0	0	0
2	2019-20	0	8	0	0
3	2020-21	0	18	0	1
4	2021-22	0	26	0	3
5	2022-23	0	22	0	0

This is for information and necessary action please.

Yours faithfully,



(Babneet Tuli)  
Additional Commissioner  
CCO Jaipur



Cco Jaipur &lt;ccojaipur@gmail.com&gt;

## Fwd: Rajya Sabha Provisionally admitted question Dy. No. S2936 regarding "Establishment of GST Appellate Tribunal"-reg.

2 messages

CCU CGST Jaipur Zone <ccu-cexjpr@nic.in>  
To: ccojaipur@gmail.com

27 July 2023 at 15:03

**From:** "Directorate of Legal Affairs" <dla-rev@nic.in>

**To:** "CCU CGST Ahmedabad Zone" <ccu-cexamd@nic.in>, "CCU CGST Ahmedabad Zone" <ccu-cexamd@gov.in>, "PCCO Central Taxes Bengaluru Zone" <ccbz-excise@nic.in>, "CCU CGST Bhopal Zone" <ccu-cexbpl@nic.in>, "CCU CGST Bhubaneswar Zone" <ccu-cexbbr@nic.in>, "CCU CGST Chandigarh Zone" <ccu-cexchd@nic.in>, "Pr CCO CHENNAI GST ZONE" <ccu-cexchn@nic.in>, "CCU CGST Delhi Zone" <ccu-cexdel@nic.in>, "ChiefCommissionersUnitCentralExciseShillong ChiefCommissionersUnitCentralExciseShillong" <ccu-cexshlng@nic.in>, "CCO Hyderabad GST Zone" <ccu-cexhyd@nic.in>, "CCU CGST Jaipur Zone" <ccu-cexjpr@nic.in>, "CCU CGST Kolkata Zone" <ccu-cexkoa@nic.in>, "CCU CGST Lucknow Zone" <ccu-cexlko@nic.in>, "CCU CGST Meerut Zone" <ccu-cexmeerut@gov.in>, "CCU CGST Mumbai Zone" <ccu-cexmum1@nic.in>, "CCU CGST Nagpur Zone" <ccu-cexngpr@nic.in>, "CCU CGST Panchkula Zone" <ccu-gstpkl@gov.in>, "CCU CGST Pune Zone" <ccu-cexpune@nic.in>, "CCU CGST Ranchi Zone" <ccu-cexranchi@nic.in>, "CCU CGST Thiruvananthapuram Zone" <ccu-cexcok@nic.in>, "CCU CGST Vadodara Zone" <ccu-cexvdr@nic.in>, "CCU CGST Visakhapatnam Zone" <ccu-cexvzg@nic.in>

**Sent:** Thursday, July 27, 2023 1:41:36 PM

**Subject:** Rajya Sabha Provisionally admitted question Dy. No. S2936 regarding "Establishment of GST Appellate Tribunal"-reg.

Respect Madam / Sir,

Please refer to this office mail dated 25.07.2023 on the subject mentioned above.

In this context, it is requested that the following supplementary information to the PQ Rajya Sabha provisionally admitted question Dy. No. S2936 may please be provided at the earliest:

**Point ( c )** The total and average value of disputes pending in the National bench.

**Point (d) & (e)** in the following format:

Sr. No.	Financial Year	No. of appeals filed in High Court (due to the non-establishment of the GST tribunal)		No. of cases stayed in such cases.	
		Department appeal	Party appeal	Department appeal	Party appeal
1	2018-19				
2	2019-20				
3	2020-21				
4	2021-22				
5	2022-23				

सादर,



संयुक्त कुटुंबवाक्यम्  
ONE EARTH • ONE FAMILY • ONE FUTURE

PQ No. S2936-3.pdf  
381K

**Cco Jaipur** <ccojaipur@gmail.com>

27 July 2023 at 15:11

To: "Nodal Officer, Alwar" <Commr-cexalwar@nic.in>, "Nodal Officer, Jaipur" <Commr-cexjpr@nic.in>, "Nodal Officer, Udaipur" <Commr-cexudaipur@nic.in>, "Nodal Officer, Jodhpur" <Commr-cexjdhpr@nic.in>, tech1400 <tech1400@rediffmail.com>, alwar technical <techeu@rediffmail.com>, technical section <cgstechnicaljodhpur@gmail.com>, UDRCommissionerate <techudr5500@rediffmail.com>

[Quoted text hidden]

**CCO, CGST JAIPUR ZONE**  
Tel: 0141-2227576 Fax: 0141-2385130  
[ccu-cexjpr@nic.in](mailto:ccu-cexjpr@nic.in)

PQ No. S2936-3.pdf  
381K

No. H-11017/40/2023-CESTAT-DOR-DOR

Government of India  
Ministry of Finance  
Department of Revenue  
\*\*\*\*\*

North Block, New Delhi - 110 001.  
Dated: 25.07.2023

To,

The Commissioner,  
Directorate of Legal Affairs, CBIC  
4th Floor, Rajendra Bhawan,  
210 Deen Dayal Upadhyay Marg,  
New Delhi - 110002

Sir,

**Sub: - Rajya Sabha Provisionally Admitted Question Dy. No. S2936 regarding "Establishment of GST Appellate Tribunal"-reg.**

Kind reference is invited to the above subject.

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(a). When is the National Bench of the GST Tribunal intended to be established?  
(b). Number of cases pending to such a tribunal year-wise since 2019.  
(c). The total and average value of disputes pending in the National bench.  
(d). Number of appeals filed in High Court due to non-establishment of the bench,  
(e). and the number of stays issued in such cases.
3. In this regard, it is submitted that matter in respect of point (d) & (e) mentioned above, pertains to Legal Division (CBIC). As, the subject matter is a provisionally admitted Parliament question to be answered on 01.08.2023, it is requested that same may be treated as urgent and inputs on the same may kindly be furnished to this office at the earliest, preferably by today 4 P.M.

Encl.: As above

Yours faithfully,

  
(Dr. N. Gandhi Kumar) 25/7/2023  
Director  
Tele: 011-23095369

Email

Parl. Sec. Dept. of Exp.

Establishment of GST Tribunals

From : rsqns@sansad.nic.in

Mon, Jul 17, 2023 06:44 PM

Subject : Establishment of GST Tribunals

To : soparl-exp@nic.in

PROVISIONALLY ADMITTED QUESTION FOR THE RAJYA SABHA

Starred /Unstarred Diary No.-- S2936

The Question Will be put down for -- 01/08/2023

Answer on the Ministry Department -- Finance( F IN)

Establishment of GST Tribunals

(a) When is the National Bench of the GST tribunal intended to be established? (b) Number of cases pending to such a tribunal year-wise since 2019 (c) The total and average value of disputes pending in the National bench (d) Number of appeals filed in High Court due to non-establishment of the bench, (e) and the number of stays issued in such cases

17/7

D/o Revenue

SHYAMAL SAMADDER  
Under Secretary (Parl)  
Department of Revenue

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FIS-3269389

24/7

US(ST-1)

please dis miss

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श्री दीपक .  
21-07-23

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18/7/23  
May please see for n.a.

Discussed.  
may be sent to  
US(Ad-IC)

19/7/2023

US(Ad-IC)

24/7

24/7/2023