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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 12053/2025**

M/S AKILA TRADING PVT LTDPetitioner

Through: Mr. Gauransh Mishra, Adv

versus

UNION OF INDIA & ORS.Respondents

Through: Mr. Aditya Singla, SSC, CBIC.
Mr. Shashank Dixit, CGSC with Mr.
Kunal Raj and Ms. Charu
Khandelwal, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **28.08.2025**

1. This hearing has been done through hybrid mode.
2. Mr. Aditya Singla, Id. SSC for CBIC has handed over the present status of the Goods and Service Tax Appellate Tribunal (hereinafter “GSTAT”) as under:

“The Central Government vide notification S.O. 3048(E) dated 31.07.2024 (as amended from time to time): (i) established the Goods and Services Tax Appellate Tribunal (GSTAT), with effect from the 1st day of September, 2023 (ii) constituted the Principal Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) at New Delhi, and (iii) constituted the number of State Benches of the Goods and Services Tax Appellate Tribunal. The operationalization of the Goods and Services Tax Appellate Tribunal (GSTAT) is at the advance stage and the current status of the constitution of GST Appellate Tribunal, is as under-:

(a) Appointment of President and Members:



i. Based on the recommendations of the Search Cum Selection Committee (SCSC) headed by the then Hon'ble Chief Justice of India, Justice (Dr) DY Chandrachud, the Appointment Committee of the Cabinet (ACC) appointed Hon'ble Shri. Justice (Retd) Sanjaya Kumar Mishra as President of GSTAT w.e.f. 06.05.2024.

ii. Based on the recommendation of the ScSC formed for the purpose and approval of the Appointment Committee of the Cabinet (ACC) the following Members has been appointed in the GST Appellate Tribunal:

SR. NO.	NAME OF THE POSTS	NO. OF POSTS APPOINTED
1	Judicial Member for Principal Bench, New Delhi	1
2	Judicial Member for state benches,	52
3	Technical Member (Centre) for Principal Bench, New Delhi	1
4	Technical Member (State) for Principal Bench, New Delhi	1
5	Technical Member (Centre) for state benches	31
	TOTAL	86

iii. As regards the appointment of Technical Member (State) for the State Benches, the concerned State governments under whose jurisdiction the bench lies are entrusted with the responsibility to constitute the ScSC for selection of the Members under the Chairmanship of the respective Chief Justices of the State. So far, recommendations have been received from Uttar Pradesh, Orissa, Gujarat, Bihar and Maharashtra & Goa and Himachal Pradesh. After approval of the Appointment Committee of the



Cabinet (ACC) the following officers has been appointed.

<i>SR. NO.</i>	<i>NAME OF THE POSTS</i>	<i>NO. OF POSTS APPOINTED</i>
<i>1</i>	<i>Technical Member (State) for Bihar</i>	<i>1</i>
<i>2</i>	<i>Technical Member (State) for Uttar Pradesh</i>	<i>3</i>
<i>3</i>	<i>Technical Member (State) for Gujarat</i>	<i>2</i>
	<i>TOTAL</i>	<i>6</i>

*(b) Appointment of Supporting Staffs:
Posts for 953 supporting staff (Gr. A, Gr. B and Gr. C)
has been approved to be appointed in the GSTAT.
Process of appointment of Staff is also in progress.
Total number of 105 Appointments have been made in
the various benches of GSTAT, and 96 officers have
joined the GSTAT. Principal bench is sufficiently
staffed with Registrar, Assistant Registrar and
personal staff of the President.”*

3. It is clear that the GSTAT is still not functional and in view thereof, an adjournment is sought on behalf of the Petitioner.
4. List for hearing on 17th November, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 28, 2025/sh/Ar.