

THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL (APPOINTMENT AND CONDITIONS OF SERVICE OF PRESIDENT AND MEMBERS) RULES, 2023

[GSR 793(E), dt. 25-10-2023]

In exercise of the powers conferred by section 110 read with section 164 of the Central Goods And Services Tax Act, 2017 (12 of 2017) and in supersession of the Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019 except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby makes the following rules, namely:—

CHAPTER I

PRELIMINARY

1. Short title, commencement and application

(1) These rules may be called the Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023.

(2) They shall come into force on the date of their publication in the Official Gazette.

(3) These rules shall apply to the President, Judicial Member, Technical Member (Centre) and Technical Member (State) of the Principal Bench and State Bench of Goods and Services Tax Appellate Tribunal.

2. Definitions

(1) In these rules, unless the context otherwise requires, —

- (a) "Act" means the Central Goods And Services Tax Act, 2017 (12 of 2017);
- (b) "Committee" means the Search-cum-Selection Committee constituted under clause (a) or clause (b) of sub-section (4) of section 110 of the Act;
- (c) "Form" means a Form appended to these rules;
- (d) "Member" means a Technical Member (Centre) or Technical Member (State) or Judicial Member of the Goods and Services Tax Appellate Tribunal;
- (e) "section" means a section of the Act;

(f) "Tribunal" means Goods and Services Tax Appellate Tribunal constituted under section 109 of the Act.

(2) Words and expressions used herein and not defined but defined in the Act shall have the same meaning as respectively assigned to them in the Act.

CHAPTER II

APPOINTMENT OF PRESIDENT AND MEMBER

3. Selection for posts of President and Members

(1) The Committee may cause a vacancy circular to be issued through the Member-Secretary, giving details of the posts of Members proposed to be filled up, including the following—

- (a) number of existing and anticipated vacancies;
- (b) qualifications;
- (c) salary and allowances;
- (d) format for application; and
- (e) last date for filing of applications, in Form-I after making such modifications as may be deemed fit by the Committee.

(2) The Committee shall scrutinise, or cause to be scrutinised, every application received in response to the circular, against the qualifications and may shortlist such number of eligible candidates for personal interaction as it may deem fit.

(3) For the post of President, the Committee may, either cause a vacancy circular to be issued and call for applications or search for suitable persons eligible for appointment and make an assessment for selection to the post of President.

(4) The Committee shall make its recommendations based on the overall assessment of eligible candidates including assessment through the personal interaction after taking into account the suitability, record of past performance, integrity as well as adjudicating and experience keeping in view the requirements of the Tribunal and shall recommend a panel of two names for every post for which selection is being done in accordance with the provisions of sub-section (6) of section 110 of the Act.

4. Selection for re-appointment

(1) An application for re-appointment shall be considered in the same manner as that for the original appointment, along with the applications of all other persons in response to the vacancy circular.

(2) While making its assessment for suitability to a post, the Committee shall give additional weightage to persons seeking re-appointment on the basis of their experience in the Tribunal and while doing so, shall take into account, the performance of the person while working as a President or Member in the Tribunal.

5. Medical fitness of President and Members

(1) No person shall be appointed as President, Judicial Member or Technical Member (Centre) of the Principal Bench or the State Bench of the Tribunal or as

Technical Member (State) of the Principal Bench unless he is declared medically fit by an authority specified by the Central Government in this behalf.

(2) No person shall be appointed as Technical Member (State) of the State Bench of the Tribunal unless he is declared medically fit by an authority specified in this behalf by the State in which the said State Bench is located.

6. Retirement from parent service on appointment as President or Member

Where, the person appointed as President or Member is a serving Judge of the Supreme Court or a High Court or a serving Member of an organised Service, he shall either resign or obtain voluntary retirement before joining the Tribunal.

CHAPTER III

REMOVAL OF PRESIDENT OR MEMBER

7. Procedure for inquiry into complaints

(1) Where a written complaint alleging any definite charge of the nature referred to in sub-section (12) of section 110 of the Act in respect of President or Member is received by the Central Government, it shall make a preliminary scrutiny of such complaint.

(2) Where, on preliminary scrutiny, the Central Government is of the opinion that there are reasonable grounds for making an inquiry into the truth of any allegation referred to in sub-rule (1), it shall make a reference to the concerned Committee.

(3) The said Committee shall conduct an inquiry or cause an inquiry to be conducted by a person who is, or has been, a—

(a) Judge of Supreme Court or Chief Justice of a High Court, where the inquiry is against the President; or

(b) Judge of a High Court, where the inquiry is against a Member.

(4) The inquiry shall be completed within such time or such further time as may be specified by the Central Government preferably within six months.

(5) After the conclusion of the inquiry, the Committee shall submit its report to the Central Government stating therein its findings and the reasons thereof on each of the charges separately with such observations on the whole case as it may think fit.

(6) The Committee shall not be bound by the procedure laid down by the Code of Civil Procedure, 1908 (5 of 1908) but shall be guided by the principles of natural justice and shall have power to regulate its own procedure, including the fixing of date, place and time of its inquiry.

CHAPTER IV

SALARY AND ALLOWANCES

8. Salary

(1) The President of the Tribunal shall, be paid a salary of rupees two lakh fifty thousand (fixed) per month.

(2) The Member shall be paid a salary of rupees two lakh twenty-five thousand per month.

(3) In case, a person appointed as the President, or Member, is in receipt of any pension, the pay of such person shall be reduced by the gross amount of pension drawn by him.

9. Allowances

(1) The President and Member shall be entitled to draw allowances and benefits as are admissible to a Government of India officer holding Group 'A' post carrying the same pay.

(2) Notwithstanding anything contained in sub-rule (1), the President or Members shall have option to avail of accommodation to be provided by the Central Government as per the rules for the time being in force or shall be eligible for reimbursement of house rent subject to a limit of—

- (a) rupees one lakh fifty thousand per month in case of President of the Tribunal; and
- (b) rupees one lakh twenty-five thousand per month in case of Members of the Tribunal.

10. Transport allowance

The President, or a Member shall be entitled to the facility of staff car for journeys for official and private purposes at the same terms and conditions as applicable to a Government of India officer holding Group 'A' post carrying the same pay.

CHAPTER V

PENSION, PROVIDENT FUND, GRATUITY AND LEAVE

11. Pension, Provident Fund and Gratuity

Pension, Provident Fund and gratuity shall not be admissible for the service rendered in the Tribunal.

12. Leave

(1) The President or Member shall be entitled to thirty days of earned leave for every year of service.

(2) Casual Leave not exceeding eight days may be granted to the President and a Member in a calendar year.

(3) The payment of leave salary during leave shall be governed by rule 40 of the Central Civil Services (Leave) Rules, 1972.

(4) The President or Member shall be entitled to encashment of leave in respect of the earned Leave standing to his credit, subject to the condition that maximum leave encashment, including the amount received at the time of retirement from previous service shall not in any case exceed the prescribed limit under the Central Civil Service (Leave) Rules, 1972.

(5) Leave sanctioning authority for—

- (a) Member, shall be the President;
- (b) President or Member in case of absence of President, shall be the Central Government.

(6) The Central Government shall be the sanctioning authority for foreign travel to the President and Members.

CHAPTER VI

POWERS OF PRESIDENT AND VICE PRESIDENT

13. Powers of President

The President shall exercise the powers of Head of the Department for the purpose of:—

- (a) Delegation of Financial Power Rules, 1978;
- (b) General Financial Rules, 2017;
- (c) Fundamental Rules and Supplementary Rules; and
- (d) Central Civil Services (Classification, Control and Appeal) Rules, 1965.

14. Powers of Vice-President

The Vice-President shall exercise the powers of the President provided under section 114 of the Act for the relevant State Benches for the purpose of:—

- (a) allocation of appeals amongst members within a bench under his jurisdiction;
- (b) deciding the appeals to be heard by Single Member as per provisions of the Act;
- (c) transfer of appeals amongst the State Benches within his jurisdiction;
- (d) refer cases under clause (a) of sub-section (9) of section 109 of the Act to a Member in a State Bench within his jurisdiction;
- (e) such other administrative and financial powers as may be assigned by the President by a general or special order.

CHAPTER VII

MISCELLANEOUS

15. Declaration of Financial and other Interests

The President or the Member shall, before entering upon his office, declare his assets, and his liabilities and financial and other interests.

16. Other conditions of service

(1) The terms and conditions of service of a President or Member with respect to which no express provision has been made in these rules, shall be such as are admissible to a Government of India officer holding Group 'A' post carrying the same pay.

(2) The President, or Member shall not undertake any arbitration assignment while functioning in these capacities in the Tribunal.

(3) The President, or Member of the Tribunal, shall not, for a period of two years from the date on which they cease to hold office, accept any employment in, or connected with the management or administration of, any person who has been a party to a proceeding before the Tribunal:

PROVIDED that nothing contained in this rule shall apply to any employment under the Central Government or a State Government or a local authority or in any statutory authority or any corporation established by or under any Central, State or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013 (18 of 2013).

17. Oath of office and secrecy

Every person appointed to be the President, or Member shall, before entering upon his office, make and subscribe an oath of office and secrecy in Form II and Form III annexed to these rules.

18. Power to relax

Where the Central Government is of the opinion that it is necessary or expedient so to do, it may, on the recommendations of the Council, by order and for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.

19. Interpretation

If any question arises relating to the interpretation of these rules, the decision of the Central Government thereon, on the recommendations of the Council, shall be final.

FORM I

[See rule 3]

FORMAT FOR VACANCY CIRCULAR INCLUDING THE FORMAT FOR APPLICATION

F. No.

Government of India

Ministry of

Department of

Vacancy Circular

Room No. New Delhi-110001

Dated, the

Subject : Selection for the posts of President/Member in Tribunal—Reg.

1. Tribunal : The Goods and Services Tax Appellate Tribunal is an Appellate Authority established under the Central Goods And Services Tax Act, 2017 to hear various appeals under the Act, Principal Bench is situated at New Delhi and its state Benches are situated at A Member, upon selection, may be posted at any of these places.

2. Vacancy : Applications are being invited for the following existing and..... anticipated vacancies:

Post	Place	Date of Vacancy

3. Qualification : The qualifications, eligibility, salary and other terms and conditions of the appointment of a candidate will be governed by the provisions of the of Central Goods And Services Tax Act, 2017 and Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023.

4. Procedure for selection : The Search-Cum-Selection Committee constituted under the clause (a) of sub-section (4) of section 110 for the posts of Technical Member (State) of the State Bench and under clause (b) of sub-section (4) of the said section of Central Goods And Services Tax Act, 2017 for the posts of President and other Members shall recommend names for appointment to the said post/s and shall scrutinise the applications with respect to suitability of application for the posts by giving due weightage to qualification and experience of candidates and shortlist candidates for conducting personal interaction. The final selection will be done on the basis of overall evaluation of candidates done by the Committee based on the qualification, experience and personal interaction.

5. Application Procedure : Applications by eligible and willing officers are to be submitted through proper channel (wherever applicable) and should be accompanied with (i) bio-data in the proforma at Annexure-I (ii) Certificate to be furnished by the employer/head of office/forwarding authority as in Annexure-II (iii) clear photocopies of the up-to-date CR/APAR dossier of the officer containing CR/APARs of at least last five years duly attested by a Group A officer (iv) cadre clearance (v) integrity certificate/clearance from vigilance and disciplinary angle as in Annexure-III (vi) statement giving details of major or minor penalties, if any, imposed on the officer during the last ten years, to the following address, so as to reach this office latest by.—

[Name and Address]

Applicants can Log on to <https://.....> to access the home page of the Online Application to apply (wherever applicable).

6. No TA/DA will be admissible to the candidates to be called for interview/interaction. The candidates are required to make own arrangements.

7. Advertisement and Prescribed application form can be downloaded from Ministry's/Tribunals website (name of the website) .

8. Any application received after due date or without necessary Annexure as mentioned above will not be entertained.

Wide publicity may be given in all organizations and their field formations to facilitate early and optimum number of application.

(Name of the Signing Officer)

Under Secretary to the Govt. of India/Director

ANNEXURE-I

PROFORMA

Space for
photograph
duly signed by
candidate

Name :

1. Name
2. Date of Birth :
3. Category (SC/ST/OBC/UR) :
4. Designation/Profession :
5. Contact Details :

	Residential		Official
	Present	Permanent	
Address:			
Mobile/Phone No.			
Email:			

6. Cadre/Service [Wherever applicable] :
7. Educational qualification (in reverse chronological order):

Sl. No.	Name of University / Equivalent Institution	Degree	Year of passing	Division / % of marks obtained	Academic Distinction	Subject / Specialization

8. Work Experience:

8A. For the experience as employee, Employment record in chronological order starting with present Employment, list in reverse:

- (a) For the post of Technical Member (Centre) and Technical Member (State)

Sl. No.	Name & address of employer (Govt./PSU/Ministry/Department/ any other)	Designation, Pay or Scale of pay (Pay in Pay Matrix)	Period of Service		Nature of work/ experience*	Whether the said service is Group A or equivalent to Group A
			From	To		

* Please specify whether the said work involves administration of an existing law (as defined in clause (48) of section 2 of the Central Goods and Services Tax Act, 2017) or the goods and services tax in the Central Government in respect of post of Technical Member (Centre) or whether the work involves administration of an existing law or the goods and services tax or in the field of finance and taxation in the State Government in respect of post of Technical Member (State). Also specify whether the said works involves judicial/ quasi-judicial functions.

(b) For the post of President and Judicial Member

Sl. No.	Name & address of employer (Govt./Court/any other)	Designation, Pay or Scale of pay (Pay in Pay Matrix)	Period of Service		Nature of work/ experience*
			From	To	

- Please specify whether the said work involves Judicial or Quasi-Judicial/ Criminal/Civil/Taxation/Company Affairs/or any other as may be applicable.
- 8. Write up on adjudicating experience of the applicant (200 words) [Wherever applicable]
- 9. Mention :
 - a. Whether minimum three years of experience is there : (Yes/No. If yes, provide details thereof) in the administration of an existing law or goods and services tax in the Central Government for the post of Technical Member (Centre)
 - b. whether minimum three years of experience is there : (Yes/No. If yes, provide details thereof) in the administration of an existing law or goods and services tax or in the field of finance and taxation in the State Government for the post of Technical Member (State)
 - c. Any experience in handling such cases involving : (Brief Writeup) interpretation of goods and services tax law or an existing law for the posts of Judicial Member
- 12. Write up on 05, major achievement : (200 words each)
- 13. Awards/honours/Publications, if any :
- 14. Affiliation with the professional bodies/ Institutions/societies/or any other body including political party.
- 15. Additional information, if any, which :
You would like to mention in support of the application for the post.

DECLARATION

1. I certify that the foregoing information is correct and complete to the best of knowledge and belief and nothing has been concealed/distorted. If at any time I found to have concealed/distorted any material information; my appointment shall be liable to summary termination without notice.
2. I shall not withdraw my candidature after the meeting of the Selection Committee.
3. I shall not decline the appointment, if selected for appointment by the Appointment Committee of Cabinet.
4. I shall join within 30 days from the date of issue of order of appointment.
5. I am aware that in case I violate any of the conditions mentioned at Sl.No.2 to 4, the Government of India is likely to debar me for a period of three years for consideration for appointment outside the cadre and in any Autonomous Body/Statutory Body/Regulatory Body.

Date _____ Signature of the Candidate _____
 Place _____

ANNEXURE-II**CERTIFICATE TO BE FURNISHED BY THE EMPLOYER/HEAD OF OFFICE/FORWARDING AUTHORITY**

1. Certified that the particulars furnished by Shri/Smt/Kum are correct and he/she possesses educational qualifications and experience mentioned in Annexure-I.
2. It is also certified that there is no vigilance/disciplinary case either pending or being contemplated against him/her and vigilance clearance issued by competent Authority in the enclosed Annexure (III).
3. His/her integrity is certified.
4. No major or minor penalty was imposed on Shri/Smt/Kum during the last 10 years period.
5. The up-to-date attested Photostat copies of Annual Confidential Report/Annual Performance Appraisal Report of last 5 years (each Photostat copy of Annual Confidential Report/Annual Performance Appraisal Report should be attested) in respect of Shri/Smt/Kum are enclosed herewith.

Seal & Signature of the cadre controlling Authority

ANNEXURE-III**PARTICULARS OF THE OFFICERS FOR WHOM VIGILANCE CLEARANCE IS BEING SOUGHT**

(To be furnished and signed by the competent authority or HOD)

1. Name of the Officer (in full) :
2. Father's name :
3. Date of Birth :

4. Date of Retirement :
5. Date of entry into service :
6. Service to which the officer belongs including batch/year/cadre etc., wherever applicable :
7. Positions held (During ten preceding years) :

S. No.	Organisation (name in full)	Designation & Place of Posting	Administrative/Nodal Ministry/Department concerned (in case of officers of PSUs etc.)	From	To

8. Whether the officer has been placed on the agreed list or list of Officer of Doubtful Integrity (if yes, details to be given) :
9. Whether any allegation of misconduct :
Involving vigilance angle was examined against the officer during the last 10 Years and if so, with what result (*)
10. Whether any punishment was awarded to the officer during the last 10 years and if so, the date of imposition and details of penalty (*) :
11. Is any disciplinary/criminal proceedings or charge sheet pending against the officer as on date (if so, details to be furnished) :
12. Is any action contemplated against the Officer as on date (if so, details to be furnished (*) :
- (*) If vigilance clearance had been obtained in the past, the information may be provided for the period thereafter

Date:

(NAME AND SIGNATURE)

FORM II*[Refer rule 17]***FORM OF OATH OF OFFICE FOR PRESIDENT/MEMBER**

I, A. B., having been appointed as President/Member of the Goods and Service Tax Appellate Tribunal, do solemnly affirm/do swear in the name of God that I will faithfully and conscientiously discharge my duties as the President/Member of the Appellate Tribunal to the best of my ability, knowledge and judgment, without fear or favour, affection or ill-will.

FORM III*[Refer rule 17]***FORM OF OATH OF SECRECY FOR PRESIDENT/MEMBER**

I, A. B., having been appointed as the President/Member of the Goods and Service Tax Appellate Tribunal, do solemnly affirm/do swear in the name of God that I will not directly or indirectly communicate or reveal to any person or persons any matter which shall be brought under my consideration or shall become known to me as President/Member of the Appellate Tribunal except as may be required for the due discharge of my duties as the President/Member.