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Introduction The unified indirect tax system of India, viz., the Goods and Services Tax (GST) has entered its eighth year. Despite its insurmountable potential, several disputes continue to increasingly exist. Even though a major portion of the disputes are against adjudication of the GST Department representing a dispute against the sovereign right, power and function of the Government to levy tax or to withhold refund or grant/ deny a tax incentive, an equally significant portion of GST disputes are also pertaining to contractual rights arising out of contracts entered into between parties where the subject matter relates substantially to the shifting of burden of GST, indemnification by the defaulting party to the aggrieved party for non- payment of GST to the Government, GST reimbursement arrangements, tax-sharing arrangements, deemed export disputes and the like. This article argues that even though a significant portion of disputes und.....