

Mayur R. Parekh

I Wish all the members and readers of this esteemed Journal a very Happy and Prosperous New Calendar Year. I hope everyone must have adhere to the time limit of uploading 9/9C for FY 23-24 & are a bit relieved. As per Information shared on media, GST Tribunals may be delayed by 6 months as states yet to appoint officials. In May 2023, the Centre appointed Sanjaya Kumar Mishra, former Chief Justice of the Jharkhand High Court, as the GSTAT president for a four-year term. Experts believe that once fully functional, the GSTAT will significantly reduce the burden on courts and provide relief to businesses. The much-anticipated Goods and Services Tax Appellate Tribunals (GSTAT) may take another six months to become operational. Many states are yet to appoint members or allocate office spaces, delaying the process. Initially, the tribunals were expected to start functioning by December 2024. The GSTAT will have 44 benches, each with four members —.....