

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**LOK SABHA**  
**UNSTARRED QUESTION No. 2840**

TO BE ANSWERED ON MONDAY, THE 7<sup>th</sup> AUGUST, 2023 / SRAVANA 16, 1945  
(Saka)

**SETTING UP OF BENCHES OF GST APPELLATE TRIBUNALS**

**2840. Shri A. GANESHAMURTHI:**

Will the Minister of Finance be pleased to state:

- (a). whether the State Governments have requested for setting up Benches of GST Appellate Tribunals in various parts of the country;
- (b). if so, the response of the Government thereto;
- (c). the places where the Benches are proposed to be established, apart from State capitals; and
- (d). the number of GST disputes that are pending and amicably settled, separately during the last three years and the current year?

**ANSWER**

**THE MINISTER OF STATE IN MINISTRY OF FINANCE**  
**(SHRI PANKAJ CHAUDHARY)**

(a): Yes

(b): The GST Council in its 49<sup>th</sup> Meeting had approved the setting up of GST Appellate Tribunals across the country.

(c): It has been planned to establish the State benches in a phased manner based on the request of States.

(d): The details of the number of GST appeals related to Central GST authorities pending at various levels are as under:

Sr. No.	Financial Year	Pending Appeals at the end of the year/period (Nos.)
1	2020-21	5499
2	2021-22	9759
3	2022-23	11899
4	2023-24(upto June 2023)	14227

There is no concept of amicable settlement under GST Law and the appeals are decided as per law.

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