

**F. No. A-50050/183/2025-GSTAT-DOR**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
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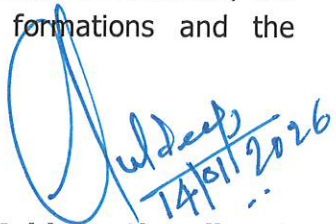
North Block, New Delhi  
Dated: the 14<sup>th</sup> January, 2026

**OFFICE MEMORANDUM**

**Subject: - Engagement of Retired Government Servants as Consultants on Contract basis in the Goods and Services Tax Appellate Tribunal (GSTAT)-reg.**

The undersigned is directed to forward herewith a Vacancy Circular no. **A-50050/183/2025-GSTAT-DoR** dated 14<sup>th</sup> January, 2026 pertaining to Goods and Services Tax Appellate Tribunal (GSTAT) inviting fresh applications from Government employees retired from Central Government, Supreme Court or Tribunals to fill up various vacant posts at various locations. It is requested that this vacancy circular may be hosted on the website of CBIC & Department of Revenue (DoR) and may also be sent to the Secretaries of all Ministries/Departments of the Union Government, the Commissioners of Commercial Tax (CCT) of State GST formations and the Administrators of Union Territories.

**Encl: As above.**

  
(Kuldeep Chaudhary)

**Under Secretary to the Government of India**

1. The Secretaries, All Ministries/Departments
2. Commissioner (Coordination), CBIC
3. Commissioner (Coordination), CBDT
4. All Commissioners of Commercial Tax, State GST
5. The Administrators, Union Territories
6. The Webmaster, CBIC, Directorate of Systems, New Delhi for hosting the vacancy circular on the website of CBIC.
7. The Webmaster, CBDT, Directorate of Systems, New Delhi for hosting the vacancy circular on the website of CBDT.
8. Section Officer (Computer Cell) for hosting the vacancy circular on the website of Department of Revenue.

Copy to:

1. Sr.PPS to RS
2. PPS to JS (DoR)
3. PA to JS (TPRU)
4. PA to Dir(ST)

C-Wing, 4<sup>th</sup> Floor  
Kartavya Bhawan-1, New Delhi  
Dated: 14<sup>th</sup> January, 2026

**VACANCY CIRCULAR**

**Subject: Engagement of Retired Government Servants as Consultants on Contract basis in the Goods and Services Tax Appellate Tribunal (GSTAT)-reg.**

The Department of Revenue invites applications from willing and eligible Retired Government Servants from Central Govt./Supreme Court/Tribunal for their engagement as consultants on contractual basis in GSTAT.

2. The number of vacancies & eligibility criteria to be engaged as Consultants are mentioned at **Annexure-I**. The number of consultants may vary as per the organizational requirements.
3. Applicant's age should not be more than 62 years, on the closing date of receipt of applications.
4. The engagement shall be on purely contract basis initially for a period of one year which may be extended for a term of four more years (one year at a time) but not exceeding completion of 65 yrs, whichever is earlier, at the sole discretion of Department of Revenue and subject to satisfactory performance of the consultants.
5. The engagement can be terminated at any time, even during the first year of engagement, by the Department of Revenue, without assigning any reason.
6. The remuneration of the consultants shall be on principles underlying D/o Expenditure O.M. No.3-25/2020-E.IIIA dated 09.12.2020 and other extant instructions issued by the Govt. of India in this regard from time to time.
7. The detailed Terms and Conditions of the engagement are mentioned at **Annexure-II**.
8. The Department of Revenue reserves the right to accept or reject in part or in full any or all the responses without assigning any reasons whatsoever.

9. Selection will be made based on past record, experience and assessment of suitability through personal interaction.

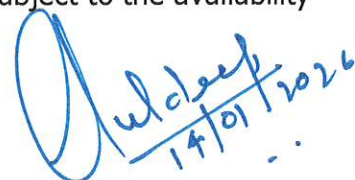
10. Interested candidates, who fulfil the eligibility criteria, may submit their application only through online mode along with requisite attachments in the prescribed format **(Annexure-III)** with a copy of the following documents (self-attested) (i) Aadhar Card, (ii) Pension Payment Order (PPO) (iii) Certificates of Educational & Professional Qualification, (iv) Last Pay Certificate and (v) APARs of five years preceding to the retirement at the weblink : <https://gstn.org.in/gstat-sub-staff/> or may use the following QR code to visit the portal:



11. The above documents shall also be produced in original for the purpose of verification at the time of interview. Post-wise & Bench-wise vacancies are attached at **Annexure – IV**.

12. This is an open vacancy circular until the requisite positions are filled. The applications received and found complete in all respects, shall be considered for selection periodically for the remaining available vacancies. Finally selected candidates will be required to submit a duly notarized Non-Disclosure Agreement as per **Annexure – V**.

13. Department of Revenue reserves the right to post suitable applicants in any bench out of the three preferences given by the applicant, subject to the availability of vacancy in the posts applied for.



**(Kuldeep Chaudhary)**

**Under Secretary to the Government of India**

To,

1. All the Ministries/Department under Central Government.
2. Commissioner (Coordination), CBIC
3. Commissioner (Coordination), CBDT
4. All Commissioners of Commercial Tax, State GST
5. The Administrators, Union Territories
6. Section Officer (Computer Cell) - with request to host the vacancy circular on the website of Department of Revenue.
7. The Webmaster, CBIC, Directorate of Systems, New Delhi – with request to host the vacancy circular on the website of CBIC.

8. The Webmaster, CBDT, Directorate of Systems, New Delhi for hosting the vacancy circular on the website of CBDT.
9. Notice Board

Copy to:

1. Sr.PPS to RS
2. Sr.PPS to AS (R)
3. PPS to JS (DOR)
4. PA to JS (ST)

**Annexure I**

<b>Sl. No</b>	<b>Name of Post / (No. of vacant posts)</b>	<b>Method of Appointment</b>	<b>Eligibility</b>
1.	Joint Registrar / (5)	On Contract basis	<p>(a) Officers of the Central Govt. or Hon'ble Supreme Court or Tribunals retired from either analogous post (Pay Level-12 as per 7<sup>th</sup> CPC) or with at least 5 yrs of service in level-11.</p> <p>(b) possessing the following educational qualifications and experience:</p> <p>Essential:</p> <p>(i) Bachelors degree from a recognised University or institute;</p> <p>Six years experience in administration or establishment or Court matters.</p> <p>Desirable:</p> <p>(i) Bachelors Degree in Law from a recognised University or institute.</p> <p>Two years experience in Customs / Central Excise / Service Tax / Value Added Tax / State Tax / GST</p>
2.	Deputy Registrar / (06)	On Contract basis	<p>(a) Officers of the Central Govt. or Hon'ble Supreme Court or Tribunals retired from either analogous post (Pay Level-11 as per 7<sup>th</sup> CPC) or with at least 5 yrs of service in level-10.</p> <p>(b) possessing the following educational qualifications and experience:</p> <p>Essential:</p> <p>(i) Bachelors degree from a recognised University or institute;</p> <p>(ii) Five years experience in administration or establishment or Court matters.</p> <p>Desirable:</p> <p>(i) Bachelors Degree in Law from a recognised University or institute.</p> <p>One year experience in Customs / Central Excise / Service Tax / Value Added Tax / State Tax / GST.</p>
3.	Principal Private Secretary / (10)	On Contract basis	<p>(a) Officers of stenographer cadre of the Central Govt. or Hon'ble Supreme Court or Tribunals retired from either analogous post (Pay Level-11 as per 7<sup>th</sup> CPC) or with at least 5 yrs of service in</p>

			level-10.
4.	Assistant Registrar / (01)	On Contract basis	<p>a) Officers of the Central Govt. or Hon'ble Supreme Court or Tribunals retired from either analogous post (Pay Level-10 as per 7<sup>th</sup> CPC) or with at least 2 yrs of service in level-9.</p> <p>(b) Possessing the following educational qualifications and experience:</p> <p>Essential:</p> <p>(i) Bachelors degree from a recognised University or institution;</p> <p>Three years experience in administration or establishment or Court matters.</p> <p>Desirable:</p> <p>(i) Bachelor Degree in Law from a recognised University or institution.</p> <p>Two years experience in Customs/ Central Excise/ Service Tax/ Value Added Tax/State Tax / GST</p>
5.	Senior Private Secretary / (16)	On Contract basis	<p>(a) Officers of stenographer cadre of the Central Govt. or Hon'ble Supreme Court or Tribunals retired from either analogous post (Pay Level-8 as per 7<sup>th</sup> CPC) or with at least 2 yrs of service in level-7.</p>
6.	Court Officer/ (14)	On Contract basis	<p>a) Officers of the Central Govt. or Hon'ble Supreme Court or Tribunals retired from either analogous post (Pay Level-8 as per 7<sup>th</sup> CPC) or with at least 2 yrs of service in level-7.</p> <p>(b) Possessing the following educational qualifications and experience:</p> <p>Essential:</p> <p>(i) Bachelors degree from a recognised University or institution;</p> <p>(ii) Two years experience in administration or establishment or Court matters.</p> <p>Desirable:</p> <p>(i) Bachelor Degree in Law from a recognised University or institution.</p> <p>One year experience in Customs/ Central Excise/ Service Tax/ Value Added Tax/State Tax / GST.</p>
7.	Private Secretary / (23)	On Contract basis	<p>(a) Officers of stenographer cadre of the Central Govt. or Hon'ble Supreme Court or Tribunals retired from either analogous post (Pay Level-7 as per 7<sup>th</sup> CPC) or with at least 5 yrs of service in level-6.</p>

**Department of Revenue**

**Sub: Terms & Conditions for engagement as Consultant on Contract Basis in the GSTAT Bench of DoR throughout India.**

1. The engagement can be terminated at any time by the Department of Revenue, without assigning any reason.
2. The consultants should preferably be a resident of the respective city in which he/she is applying for any post or must be able to make own arrangements during contract period for stay in the city.
3. The consultants will process the assigned matters and will be required to submit files/case and report to Hon'ble Chairperson/ Members and Officers as decided by the Competent Authority.
4. The monthly remuneration payable will be fixed similar to the formula of "Last Basic Pay minus Basic Pension" excluding Dearness Allowance as enunciated by the Department of Expenditure from time to time. The amount of remuneration shall remain unchanged for the entire term of the contract.  
There will be no annual increment/percentage increase during the contract period.
5. They may be allowed TA/DA on official tour, if any, as per their entitlement of post he/she has applied.
6. Leave of absence may be allowed at the rate of 1.5 days for each completed month of service. 'No work no pay' will be applicable during the period of contract, if more than prescribed leave will be taken. Accumulation of leave beyond a calendar year is not allowed.
7. The income tax or any other tax liable to be deducted, as per prevailing rates, at source before the payment of remuneration.
8. He/She shall devote his/her time for the GSTAT, Department of Revenue and he/sheshall not accept any other professional appointment, paid or otherwise during the period of Contract.
9. He/She shall perform the duties assigned by the concerned officer In-charge or his/her superiors from time to time.
10. He/She shall maintain absolute secrecy of all the facts and documents which come to his/her knowledge during the period of his/her engagement in the discharge of duties assigned to him/her at all times. The Consultant would be required to sign a non-disclosure undertaking / Agreement as per Annexure-IV.
11. In case he/she remains absent from duty, a proportionate deduction from the remuneration as applicable will be made. Further, the engagement may also be

terminated.

12. In addition to the normal working days, if he/she is required to attend the office on Saturday/Sunday and other holidays in exigencies of work, he/she shall not be paid any additional remuneration. He/she shall not be entitled to the benefits like Provident Fund, Pension, Gratuity etc. or any other benefits available to the government servants who have been appointed in the Government.

13. The engagement of consultant will be purely on contract basis and will not confer any right for regular appointment in GSTAT or Department of Revenue.

14. He/She shall be required to maintain decorum and office discipline including dress code, as expected from a responsible officer.

15. If any declaration or information furnished by him/her proves to be false or if he/she is found to have wilfully suppressed any material information, he/she shall be liable to termination of the Contract and other legal action as per law.

16. Police verification will be got done by the Pr. Bench, GSTAT before joining.



## APPLICATION FOR VACANT POSTS IN GSTAT

PHOTO

1. Name of the post applying for	<DROP DOWN FROM LIST>				
2. Location applying for (Give three preferences)	<DROP DOWN FROM LIST>				
3. Name and Address (in Block Letters)					
4. Email ID					
5. Contact number					
6. Date of Birth (DD/MM/YY)					
7. (i) Date of entry into government service (ii) Date of retirement as per Parent cadre rules					
8. Educational Qualifications					
9. Last held Designation					
10. Last drawn pay as per the Pay Matrix (Cell & Level)					
11. Number of years in last held Level of Pay					
12. Please state clearly whether in the light of entries made by you above, you meet the requisite essential qualification and work experience for the post.					
13. Details of the employment in chronological order. Enclose a separate sheet duly authenticated by your signature, if the space below is insufficient.					
Office/Organisation	Post held	From	To	Scale of Pay	Nature of duties
<p>*Important: Pay-band and Grade Pay granted under ACP/MACP are personal to the officer and therefore, should not be mentioned. Only pay band and grade pay/ pay scale of the post held on regular basis to be mentioned. Details of ACP/MACP with present Pay Band and Grade Pay where such benefits have been drawn by the Candidate, may be indicated below:</p>					
Office/ Institution	Pay-band and Grade Pay drawn under ACP/MACP scheme	From	To		

14. Nature of last employment i.e. Ad-hoc or temporary or Quasi Permanent or Permanent			
15. In case the last employment was held on deputation basis, please state -			
a) Date of initial appointment:	b) Period of appointment on deputation:	c) Name of the Parent office/organisation to which the applicant belonged	d) Name of the post and Pay of the post held in substantive capacity in the parent organisation
<p>Note 1 – The officers/ officials must attach a certificate issued by the last employer conveying clearance from Vigilance Angle till the date of superannuation and furnishing the status of major/minor penalties imposed in the last 10 years of service.</p> <p>Note 2 – In case of officers already working as Consultants, the applications of such officers should be forwarded by the parent cadre as well as present Department along with Vigilance Clearance and integrity certificate</p>			
16. If any post held on deputation in the past by the applicant, date of return from the last deputation and other details			
17. Additional details about last employment – Please state whether working under (include the name of your employer against the relevant column) a. Central Government b. Hon'ble Supreme Court c. Any Tribunal of Govt. of India			
18. PPO No.			
19. Shorthand & Typing Speed			
20. Whether belongs to SC/ ST			

I do hereby declare that the information/ details provided by me are correct and true to the best of my knowledge and no material fact having a bearing on my selection has been suppressed/ withheld.

Date:

(Signature of the Candidate)

**Note:** – All fields in the Application Proforma/ Checklist are mandatory to be filled. Incomplete application will not be considered and will be rejected without any intimation.

ANNEXURE - IV

Sl. No.	State	Location	Joint Registrar	Deputy Registrar	Assistant Registrar	Court Officer	Principal Private Secretary	Senior Private Secretary	Private Secretary	Total Vacancy
0	Principal Bench									
1	Andhra Pradesh	New Delhi					1		2	3
		Vijayawada		1					1	2
		Vishakhapatnam							1	1
2	Bihar	Patna							1	1
3	Chhattisgarh	Raipur		1		2		1	1	5
4	Delhi	Delhi					2			2
5	Gujarat									
		Ahmedabad				2	1			3
		Surat				1		1		1
		Rajkot							1	2
6	Haryana									
		Gurgaon						1		1
		Hissar							1	1
		Shimla						1		2
7	Himachal Pradesh									
8	Jammu and Kashmir									
		Jammu	1					1		2
		Srinagar			1				1	2
9	Jharkhand	Ranchi						1		2
10	Karnataka	Bengaluru	1	1		1	1		1	5
11	Kerala									
		Ernakulam				1		1		2
		Thiruvananthapuram							1	1
12	Madhya Pradesh	Bhopal						1		2
13	Maharashtra									
		Mumbai				1	1	1		3
		Panaji (Circuit)							1	1
		Pune				1				1
		Thane							1	1
		Nagpur				1				2
		Chhatrapati Sambhajinagar		1		1		1	1	3
		Cuttack								
14	Odisha									
15	Punjab	Chandigarh					1			1
		Jalandhar							1	1
16	Rajasthan									
		Jaipur								0
		Jodhpur	1					1		2
17	Tamil Nadu									
		Chennai				1		1		2
		Puducherry (Circuit)								
		Madurai		1		1	1			3
		Coimbatore				1			1	2
		Hyderabad					1			1
18	Telangana									
19	Uttar Pradesh									
		Lucknow							1	0
		Prayagraj								1
		Varanasi							1	0
		Ghaziabad								1
		Agra		1			1			2
20	Uttarakhand	Dehradun						1	1	2
21	West Bengal	Kolkata	1					1	1	3
22	Assam									
		Guwahati	1					1		3
		Dispur (Circuit)								
		Agartala (Circuit)								
		Kohima (Circuit)								
		Total	5	6	1	14	10	16	23	75

**NON DISCLOSURE UNDERTAKING/ AGREEMENT**

To,  
The Joint Secretary  
Department of Revenue, New Delhi

Sir,  
I hereby undertake

- (i) to treat all the information that come to my knowledge as part of my duties in this Department as confidential information and keep it strictly confidential.
  - (ii) not to sell, trade, publish or otherwise disclose to any one in any manner whatsoever including by means of reproduction either in physical, hardcopy, digital or in electronic format.
  - (iii) to hold such confidential information in trust and confidence both during and after the terms of my engagement.
  - (iv) not to engage in any other employment/occupation/consultancy or any other activity during my engagement with Department of Revenue which would otherwise conflict with my obligations towards Department of Revenue.
  - (v) to abide by data security policy and related guidelines issued by Department of Revenue.
  - (vi) not to resort any corrupt practices in any aspect and at any stage during the tenure of engagement.
  - (vii) To maintain highest standards of ethics & integrity during the period of engagement as Consultant.
2. In the event of my termination of employment for any reason whatsoever, I shall promptly surrender and deliver to the Department any records/material, equipment, documents or data which is of confidential nature.
3. I shall keep Department of Revenue informed of any change in my address or contact details during the period of my engagement.
4. I understand that I can be terminated at any point of time for breach of the above conditions and can be proceeded against under the relevant laws for the time being in force.
5. For the purpose of this undertaking, Confidential Information means any

such information received from any source, whether in physical, electronic or in digital format.

Yours faithfully,

(Signature)  
Name of the Applicant