**F. No. A-50050/99/2018-CESTAT-DOR-DOR**
**Government of India**
**Ministry of Finance**
**Department of Revenue**
********

**14108, Kartavya Bhawan-1, New Delhi**
**Dated: the 11th November, 2026**

## VACANCY CIRCULAR

**Subject: Selection to the post of Member(s) in Goods and Services Tax Appellate Tribunal (GSTAT).**

1. The Goods and Services Tax Appellate Tribunal (GSTAT) is the second Appellate Authority established under the Central Goods and Services Tax Act, 2017 ("hereinafter referred to as CGST Act") to hear various appeals under the said Act and the respective State/UT GST Acts. It consists of a Principal Bench situated at New Delhi and various State Benches.

2. Applications are being invited for filling up the following existing vacancies in the state benches of GSTAT as per the vacancy position attached as **Annexure – III:**

| Post | Vacancies |
|---|---|
| Judicial Member | 15 |
| Technical Member (Centre) | 5 |
| **Total** | 20 |

**A Member, upon selection, may be posted at any of the benches of the Tribunal.**

3. **Qualifications and Eligibility conditions:** The qualifications, eligibility, salary and other terms and conditions of the appointment of a candidate will be governed by the provisions of the CGST Act, Goods & Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023 (hereinafter referred to as "GSTAT Rules"), Tribunal Reforms Act, 2026 read with National Tribunals Commission and Qualification, Selection, and Conditions of Service of Chairperson and Members of Tribunals Rules, 2026, pending the legislative amendments being carried out in the CGST Act and GSTAT Rules for alignment with Tribunal Reforms Act, 2026 and National Tribunals Commission and Qualification, Selection, and Conditions of Service of Chairperson and Members of Tribunals Rules, 2026. The same are summarized in **Annexure IV.**

**The cut-off date for considering eligibility of the candidates against the aforesaid vacancies will be last date of submission of the application.**

4. **Procedure for selection:** The Government shall appoint the Judicial Member and Technical Member (Centre) of the GSTAT on the recommendations of a Search-Cum-Selection Committee (hereinafter referred to as "Committee"). The Applications received would be scrutinized with respect to suitability of application for the posts having regard to the

qualifications and relevant experience of candidates. Shortlisted candidates may be called for personal interaction by the Committee, if deemed necessary and proper. The Committee shall recommend suitable candidates, on the basis of overall evaluation, to the Government to make the appointments.

5. **Application Procedure:**

i. Interested candidates shall apply online at (https://gstn.org.in/gstat-online-application/) in the form prescribed in **Annexure I** along with necessary documents. The web-portal for submitting the applications will be active w.e.f. 15.11.2026 and the last date for submitting applications is 30.12.2026. Applications submitted through any other mode shall be liable to rejection. However, in case of difficulty in uploading any document while making the online application, the document may be forwarded by email by the last date to email < tarandeep.s14@nic.in>, clearly mentioning the online application number in the email.

ii. Applications by eligible and willing officers (serving only) should be accompanied with a certificate to be furnished by the employer/ head of department as in **Annexure-II**;

iii. For technical support / portal related issues, candidate may contact at email address <support.gstat@gstn.org.in>.

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

7. Advertisement and prescribed application form can be accessed from website of Department of Revenue (https://gstn.org.in/gstat-online-application/) & (https://dor.gov.in/gstat-recruitment).

8. Any application received after due date or without necessary statements, documents and relevant attachments as mentioned above will be liable for rejection at the discretion of the Committee.

Tarandeep 11/11/2026

**(Tarandeep Singh)**
**Under Secretary to the Government of India**
**Tel. No. 011-24012544**

To,

1. All Ministries/Department of Government of India – It is requested that the vacancy circular may be given wide publicity in their attached & subordinate offices under them
2. The Registrar, Supreme Court of India – with a request for wide publicity to this vacancy circular.
3. The Registrars, all High Courts of India- with a request for wide publicity in High Courts and all District Courts and respective Bar Councils under their administrative control to facilitate early and optimum number of applications
4. The Registrar, GST Appellate Tribunal

5. The Registrars, all Tribunals covered in Tribunal Reforms Act, 2026
6. Commissioner of Commercial Tax, all State Governments
7. Commissioner (Coord.), CBIC – with a request for wide publicity in all organisations and other field formations under their administrative control to facilitate early and optimum number of applications
8. Technical Director, NIC, Department of Personnel and Training with the request to post this circular on the DoP&T website.
9. Section Officer (Computer Cell), Department of Revenue, with the request to upload the vacancy circular on the official website of the Department of Revenue

**Annexure - I**

| Space for photograph of candidate |
|---|

**APPLICATION FOR THE POST OF**

a. **Judicial Member**

b. **Technical Member (Centre)**

**Indicate 03 (THREE) preferences for the place of posting (locations as notified, to be given in drop down)**

**PERSONAL DETAILS:**

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

| | Residential | | Official (not mandatory) |
|---|---|---|---|
| | Present | Permanent | |
| Address: | | | |
| Mobile/Phone No. | | | |
| Email: | | | |

(Mobile and email address to be pre-filled based on registration details)

6. Educational qualification (in reverse chronological order):

| Sr. No | Name of University / Equivalent Institution | Degree | Year of passing | Division/ % of marks obtained | Subject / Specialization |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |

7. **Work Experience:** For the experience as employee, Employment record in

chronological order starting with present Employment, list in reverse:

A. For the post of Judicial Member

i. Choose the application category (Judge of High Court or District Judge / Additional District Judge or Advocate) :

ii. **If Judge of High Court:**

a. **Total number of years as Judge of High Court including the period of being an Additional Judge, indicate name of the High Court.**

| Sl. No. | Name of the High Court | Period of Service | | Judge or Additional Judge |
|---|---|---|---|---|
| | | From | To | |
| | | | | |

b. Details of major and minor penalties imposed; disciplinary and criminal proceedings pending, if any:

c. Write up on adjudicating experience of the applicant including experience in commercial and tax laws[1] (Upto 250 words):

d. Attach copies of 10 Judgments decided by the applicant.

iii. **If District Judge/Additional District Judge:**

a. Total number of years of experience as District Judge and Additional District Judge:

b. Details of Service as District Judge/Additional District Judge in support of minimum service requirements:

| Sl. No. | Details of Post held (Designation, Pay or Scale of pay in Pay Matrix) * | Place of Posting | Period of Service | |
|---|---|---|---|---|
| | | | From | To |
| | | | | |

***Also indicate above, which post is equivalent to Additional District Judge / District Judge or above (as applicable).**

c. Details of major and minor penalties imposed; disciplinary and criminal proceedings pending, if any:

d. Write up on adjudicating experience of the applicant including experience in commercial and tax laws[2] (Upto 250 words):

e. Attach copies of 10 Judgments decided by the applicant.

iv. **If Advocate:**

a. Bar Council Registration number:

b. Upload copy of the Bar Council Registration Certificate:

c. Date/Year of registration:

d. Total number of years of experience as advocate:

e. Annual Income:

- Total Income:
- Total Income from Profession of Advocate:

(attach last 5 years ITR viz AY 19-20 to AY23-24)

e. Details of experience as advocate:

| S. No. | Forum (District Court/ High Court/Supreme Court/ CESTAT/State VAT Tribunals/Others, pls specify) | Period | | Whether involve experience in indirect tax? (yes/no) | Nature of work done (Criminal/Civil /Taxation /Company Affairs/or any others) |
|---|---|---|---|---|---|
| | | From | To | | |
| | | | | | |

f. Write-up on experience in handling cases involving interpretation of goods and services tax law or an existing law[3]: (Upto 250 words):

g. Attach copies of 10 Judgments argued by the applicant.

B. For the post of Technical Member (Centre)

a. Whether All India Service or IRS (C&IT) (pls specify Cadre and batch):

b. Total number of years of experience in Group A:

c. If All India Service, number of years of experience is in the administration of an existing law or good and services tax in the Central Government:

d. Details of service (provide only relevant to Group A):

| S. No | Designation, Pay or Scale of pay (Pay in Pay Matrix) | Place of Posting | Department | Period of Service | |
|---|---|---|---|---|---|
| | | | | From | To |
| | | | | | |

e. Details of major and minor penalties imposed; disciplinary and criminal proceedings pending, if any:

f. Details of experience in administration/handling cases of goods and services tax law or an existing law in the Central Government including adjudicating experience preferably as appellate authority: (Upto 250 words):

g. Attach copies of 10 adjudicating orders, if any, passed by the applicant.

**APPLICABLE TO ALL CANDIDATES:**

8. Write up on major achievements: (Upto 150 words)
9. Awards/honors/Publications, if any
10. Affiliation with the professional bodies Institutions/societies/or any other body including political party
11. 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 my knowledge and belief, and nothing has been concealed/distorted. If at any time, I am found to have concealed/distorted any material information, my appointment shall be liable to summary termination without notice.
2. I certify that I meet the minimum requirements for the post applied for herein.
3. I shall not withdraw my candidature after appearing for the interview or interaction, if any.
4. I shall not decline the appointment, if selected for appointment by the Appointment Committee of Cabinet.
5. I shall join within 30 days from the date of issue of order of appointment.
6. I am aware that in case I violate any of the conditions mentioned at Sl.No.3 to 5, the Government of India may debar me for a period of three years for consideration for appointment outside the cadre and in any Autonomous Body/Statutory Body/Regulatory Body.

Place:

Date:

Signature of the candidate

**Annexure - II**

CERTIFICATE OF EMPLOYER

(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 (if retired, then ten years preceding retirement):

| S. No | Organization (name in full) | Designation & Place of Posting | Administrative / Nodal Ministry / Department concerned | |
|---|---|---|---|---|
| | | | 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:

Date:

(NAME AND SIGNATURE)

**Annexure - III**

## Bench wise vacancy for the post of Judicial Member

| Sl. No. | Name of State Bench | Vacancy |
|---|---|---|
| 1 | Srinagar | 1 |
| 2 | Shimla | 1 |
| 3 | Chhatrapati Sambhajinagar | 1 |
| 4 | Cuttack | 1 |
| 5 | Ranchi | 1 |
| 6 | Raipur | 1 |
| 7 | Kolkata | 1 |
| 8 | Vishakhapatnam | 1 |
| 9 | Bangalore | 1 |
| 10 | Madurai | 1 |
| 11 | Coimbatore | 1 |
| 12 | Thiruvananthapuram | 1 |
| 13 | Guwahati | 1 |
| 14 | Chennai | 1 |
| 15 | Kolkata | 1 |
| | **TOTAL** | **15** |

## Bench wise vacancy for the post of Technical Member (Centre)

| Sl. No. | Name of State Bench | Vacancy |
|---|---|---|
| 1 | Bhopal | 1 |
| 2 | Patna | 1 |
| 3 | Vishakhapatnam / Vijayawada | 1 |
| 4 | Bengaluru | 1 |
| 5 | Kolkata | 1 |
| | **TOTAL** | **5** |

**Annexure – IV**

1. **Qualifications and eligibility:**

a. **Judicial Member:** A person shall be qualified for appointment as a Judicial Member, if he—

- has been a Judge of the High Court; or
- has, for a combined period of ten years, been a District Judge or an Additional District Judge; or
- has been an advocate for ten years with substantial experience in litigation in matters relating to indirect taxes in the Appellate Tribunal, Customs, Excise and Service Tax Appellate Tribunal, State Value Added Tax Tribunal, by whatever name called, High Court or Supreme Court.

b. **Technical Member (Centre):** A person shall be qualified for appointment as a Technical Member (Centre), if

- he is or has been a member of the Indian Revenue (Customs and Indirect Taxes) Service, Group A,
- or of the All-India Service with at least three years of experience in the administration of an existing law or goods and services tax in the Central Government, and has completed at least twenty-five years of service in Group A.

2. **Salary and emoluments:**

- Basic Salary: ₹ 2,25,000/- (fixed)
- For pensioners, the pay of such person shall be reduced by the gross amount of pension drawn by him/her.
- Shall be eligible for reimbursement of house rent subject to a limit of rupees one lakh twenty-five thousand per month.
- Shall be entitled to the facility of staff car or transport allowance.
- Allowances and other terms and conditions of service (DA, Medical etc.) shall be the same as applicable to Central Government officers carrying the same pay (presently an officer at Pay Level 17).
- Pension, Provident Fund and gratuity shall not be admissible for the service rendered in the Tribunal.
- Shall be entitled to thirty days of earned leave for every year of service.
- Shall be entitled to eight days of casual leave every calendar year.
- Central Government shall be the sanctioning authority for foreign travel.
- Leave encashment shall be allowed, subject to the condition of maximum allowed encashment under Central Civil Services (Leave) Rules, 1972 including encashment of leaves from previous service.
- Place of posting is subject to change/transfer as per the applicable provisions of CGST Act and GSTAT Rules.

3. **The terms and conditions of appointment of the Members, GSTAT shall be as recommended by the GST Council in its 57th meeting held on 08.10.2026, pending the amendments to be carried out in the Central Goods and Services Tax Act, 2017 and the Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023. Accordingly, the tenure of the Members shall be five years (subject to maximum age limit of 67 years), and the minimum age of fifty years shall not apply for eligibility.**

4. **Other terms and conditions will be as follows:**

- Must be declared medically fit by an authority specified by the Central Government.
- Serving Officers or sitting Judges shall either resign or obtain voluntary retirement before joining the Tribunal.

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[1] Tax laws means goods and services tax law or any law relating to levy and collection of duty or tax on goods or services, or both passed or made before 01.07.2017

[2] Tax laws means goods and services tax law or any law relating to levy and collection of duty or tax on goods or services, or both passed or made before 01.07.2017

[3] Existing law means any law relating to levy and collection of duty or tax on goods or services, or both passed or made before 01.07.2017.