भारत सरकार Government of India
रेल मंत्रालय Ministry of Railways
रेलवे बोर्ड (Railway Board)

RBA No. 14/2026

GST circular No. 04/2026

No. 2017/AC-II/1/6/GST MAIN VOL IV/3413181 New Delhi dt.02/07/2026

General Managers,
All Zonal Railways / Production Units

Sub:-Extension of Time Limit for filing Appeals before GSTAT.

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Department of Revenue, Ministry of Finance, vide Notification No. F.No. A-50/7/2025-GSTAT-DoR dated 30th June 2026, (based on recommendations of the council), has extended the time limit for filing appeals before the GST Appellate Tribunal under section 112 of Central Goods &Services Tax(CGST) Act, 2017 in the supersession of the Notification Number S.O 4220(E), dated 17th September 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub section (ii).

As per the notification,

- in cases where the order has been communicated before 1st May 2026, the last date for filing appeals is 31st July 2026..
- In cases where order has been communicated on or after 1st May 2026, appeals shall be filed within three months from the date of communication of the order as per section 112(1) of CGST Act, 2017.

A copy of the said notification has been annexed herewith as 'Annexure A' for ready reference.

Digitally signed by
Megha Agrawal
Date: 02-07-2026
11:59:40

(Megha Agrawal)
Director (Accounts)
Railway Board

Copy to:

1. PFAs of all Zonal Railways and Production Units
2. All PEDs/EDs of Railway Board
3. MD and Directors in CRIS, Chanakyapuri, New Delhi,

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINATY, PART II, SECTION 3, SUB-SECTION(ii)]

Government of India
Ministry of Finance
Department of Revenue

NOTIFICATION

New Delhi, dated 30th June, 2026

S.O. ____(E).—In exercise of the powers conferred by sub-section (1) read with sub-section (3) of section 112 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue number S.O. 4220(E), dated the 17 September, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), except as respects things done or omitted to be done before such supersession, the Government, on the recommendations of the Council, hereby notifies the 31st day of July, 2026, as the date upto which appeal or application, as the case may be, may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against, —

(i) is communicated to the person preferring the appeal before the 1st day of May, 2026, and all appeals in respect of order communicated on or after 1st May, 2026, may be filed before the Appellate Tribunal as provided in sub-section (1) of section 112 within three months from the date on which such order is communicated;

(ii) is passed before the 1st day of February, 2026, and all applications in respect of orders passed on or after 1st February, 2026 may be filed before the Appellate Tribunal as provided in sub-section (3) of section 112 within six months from the date on which the said order has been passed.

[F. No. A-50/7/2025-GSTAT-DoR]

(Balasubramanian Krishnamurthy)
Joint Secretary to the Government of India
Tele- 011-24012420

भारत सरकार/GOVERNMENT OF INDIA
रेल मंत्रालय/MINISTRY OF RAILWAYS
रेलवे बोर्ड/RAILWAY BOARD

International Year of Cooperatives 2025
Cooperatives Build a Better World

आरबीए सं. 14/2026

जीएसटी परिपत्र सं. 04/2026

सं. 2017/एसी-II/1/6/जीएसटी मेन वॉल./3413181 नई दिल्ली, दिनांक: 02/07/2026

महाप्रबंधक,
सभी क्षेत्रीय रेलें/उत्पादन इकाईयां

विषय:- जीएसटी अपीली अधिकरण के समक्ष अपील दायर करने के लिए समय सीमा बढ़ाना।

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राजस्व विभाग, वित्त मंत्रालय ने (परिषद की सिफारिशों के आधार पर), दिनांक 30 जून 2026, की अधिसूचना सं. एफ सं.ए-50/7/2025-जीएसटीएटी-डीओआर के तहत केंद्रीय माल एवं सेवा कर (सीजीएसटी) अधिनियम, 2017 की धारा 112 के अधीन जीएसटी अपीली अधिकरण के समक्ष अपील दायर करने की समय सीमा भारत के राजपत्र असाधारण, भाग II, खंड 3, उप खंड (ii) में प्रकाशित दिनांक 17 सितंबर 2025 की अधिसूचना सं. का.आ. 4220(अ.), के अधिक्रमण में बढ़ा दी है।

अधिसूचना के अनुसार,

- ऐसे मामलों में जहां आदेश 1 मई 2026 से पहले सूचित किया गया है, अपील दायर करने की अंतिम तारीख 31 जुलाई 2026 है।
- ऐसे मामलों में जहां आदेश 1 मई 2026 को या उसके बाद आदेश सूचित किया गया है, केंद्रीय माल एवं सेवा कर (सीजीएसटी) अधिनियम, 2017 की धारा 112(1) के अनुसार आदेश सूचित किए जाने की तारीख से तीन माह के भीतर अपील दायर की जाएगी।

उक्त अधिसूचना की एक प्रति सुलभ संदर्भ हेतु 'अनुलग्नक क' के रूप में इसके साथ संलग्न है

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(मेघा अग्रवाल)
निदेशक (लेखा)
रेलवे बोर्ड

प्रतिलिपि प्रेषित:

1. सभी क्षेत्रीय रेलें और उत्पादन इकाईयों के प्रधान वित्त सलाहकार।
2. रेलवे बोर्ड के सभी प्रधान कार्यपालक निदेशक/कार्यपालक निदेशक।
3. प्रबंध निदेशक और निदेशक, क्रिस, चाणक्यपुरी, नई दिल्ली।