A-12/4/2024-GSTAT-DOR-DOR-Part (3)
Government of India
Ministry of Finance
Department of Revenue
****

14108, C Wing, 4th Floor
Kartavya Bhawan – 1, New Delhi
Dated the 06th November, 2026

OFFICE MEMORANDUM

Subject: - Filling up various vacant posts of subordinate staff in the Goods and Services Tax Appellate Tribunal (GSTAT) across benches on Deputation basis-reg.

The undersigned is directed to enclose herewith a Vacancy Circular **A-12/4/2024-GSTAT-DOR-DOR-Part (3)** dated 06.11.2026 pertaining to Goods and Services Tax Appellate Tribunal (GSTAT), inviting fresh applications to fill up various vacant posts across benches on Deputation Basis. It is requested that this vacancy circular may be hosted on the website of CBIC, CBDT & 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.

Tarandeep

(Tarandeep Singh)
Under Secretary to the Government of India
Tele No: - 011-24012544

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 AS (Revenue)
3. PPS to JS (DoR)
4. PA to JS (TPRU)
5. PA to DS(ST)

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Kartavya Bhawan – 1, New Delhi
Dated the 06th November, 2026

VACANCY CIRCULAR FOR APPOINTMENT OF OFFICERS IN GSTAT

In continuation of this department Vacancy Circular dated 14.09.2024 & 14.08.2025 for appointment of officers in Goods and Services Tax Appellate Tribunal (GSTAT) on deputation basis, fresh applications are invited from the officers/officials working under Central Government/State Government, Union Territories or Tribunals for filling up various posts in the Goods and Services Tax Appellate Tribunal (GSTAT), Department of Revenue, Ministry of Finance on Deputation basis (*Details of the posts, vacancies & eligibility criteria are mentioned at Annexure-I*). Post-wise & Bench-wise tentative vacancies are attached as **Annexure - 4**. Applications shall be submitted online at https://gstn.org.in/gstat-application with requisite attachments in the proforma given in the **Annexure 2 & 3**. The said web-link for submitting the applications will be active w.e.f. 15.11.2026.

02. The Officers/Officials shall send a copy of their application to their respective Cadre Controlling Authorities. The Cadre Controlling Authorities are requested to forward the applications of willing officers received by them, along with photocopies of APARs/ACRs of last five years duly attested by an officer not below the rank of Under Secretary to the Government of India, in the prescribed proforma given in **Annexure 3,** to the Under Secretary, Ad.1C Branch, Department of Revenue, Ministry of Finance, Kartavya Bhawan-1, New Delhi -110001 (also at the email address – **tarandeep.s14@nic.in)**, within 15 days from the date of receipt of applications by the Candidates.

03. The vacancy circular and proforma along with link for online application is hosted in the website of Department of Revenue - https://dor.gov.in/gstat-recruitment . Vacancy circular is also posted in Central Board of Indirect Taxes and Customs https://www.cbic.gov.in/ or Central Board of Direct Taxes at https://www.irsofficersonline.gov.in/ and has been forwarded to the Secretaries of Ministries/Department of the Union Government, the Commissioners of Commercial Taxes of State GST Formations and the Administrators of UTs.

04. This vacancy circular may be widely publicized by the Boards and CCTs of the SGST formations in view of the urgency to fill up the posts in GSTAT. Willing candidates should be motivated to submit their applications through the online portal within 30 days w.e.f. 15.11.2026, i.e. before 15.12.2026. ***Positions will be filled based on merit cum first cum first receipt basis***. The Cadre Controlling Authorities especially CBIC and State GST formations are advised to process the applications expeditiously, and without delay. ***The Candidates once***

selected will not be allowed to withdraw their candidature subsequently on any ground. The cut-off date for considering eligibility of the candidates against the aforesaid vacancies will be last date of submission of the application i.e. 15.12.2026.

05. The applications received and found complete in all respects, shall be considered for selection periodically for the remaining available vacancies. The maximum period of deputation shall be as per the Note – 1,2 &3 of Annexure 1 of this circular, which may be extended or curtailed in case of administrative exigencies.

06. 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. Other service conditions shall be governed by the Recruitment Rules notified / to be notified in this regard.

Encl.- As above

Tarandeep 06/11/26

(Tarandeep Singh)
Under Secretary to the Government of India
Tele: 011-24012544

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. PSO to RS
2. PPS to AS (R)
3. PPS to JS (DoR)
4. PPS to JS(TPRU)
5. PA to DS (ST)

Annexure 1

Sl. No	Name of Post / (No. of vacant posts)	Pay Level	Method of Appointment	Eligibility
1.	Financial Advisor / (01))* Subject to variation dependent on workload.	Level-13 (Rs.123100 - 215900)	By Deputation	Officers of the Central Government or State Governments or Union territory Administrations. (A) (i) holding analogous posts on regular basis in the parent cadre or department; or (ii) with five years service rendered after appointment thereto on a regular basis in posts in level - 12 (Rs. 78800 – 209200) in the Pay Matrix or equivalent in the parent cadre or department: and (B) possessing the following educational qualifications and experience, namely: — (i) Bachelor's degree in accounts or commerce from a recognised university; and (ii) three years experience in audit, financial or accounting matters, cash and budgeting in Government offices, autonomous body, statutory organisation and public sector undertakings.
2.	Joint Registrar / (3) * Subject to variation dependent on workload.	Level-12 (Rs.78800 - 209200)	By Deputation	(a) Officers under the Central Government or State Governments or UT Administration or Tribunals: (i) holding analogous post on regular basis in the parent cadre or department; or (ii) with five years service in the grade rendered after appointment thereto on a regular basis in posts in Level 11 of the Pay Matrix or

				equivalent in the parent cadre or department; or (iii) with ten years service in the grade rendered after appointment thereto on a regular basis in posts in Level 10 of the Pay Matrix or equivalent in the parent cadre or department; and (b) possessing the following educational qualifications and experience: Essential: (i) Bachelors degree from a recognized University or institute; (ii) Six years experience in administration or establishment or Court matters. Desirable: (i) Bachelors Degree in Law from a recognized University or institute. (ii) Two years experience in Customs / Central Excise / Service Tax / Value Added Tax / State Tax / GST.
3.	Deputy Registrar / (6)* Subject to variation dependent on workload.	Level-11 (Rs.67700 - 208700)	By Deputation	Officers of the Central Government or State Governments or Union territory Administrations or autonomous bodies or statutory organisations or public sector undertakings or courts or tribunals or State Judicial services— (A)(i) holding analogous post on regular basis in the parent cadre or department; or (ii) with five years years service rendered after appointment to the post on a regular basis in level-10 (Rs. 56100 – 177500) in the Pay Matrix or equivalent in the parent cadre or department; and

				(B) possessing the following educational qualifications and experience, namely:— Essential: (i) Bachelor's degree from a recognised university or institute; (ii) five years experience in administrative or establishment or court matters. Desirable: (i) Bachelor's degree in law from a recognised university or institute; (ii) five years experience in Customs, Central Excise, Service Tax or Value added Tax or State Tax or Goods and Services Tax Department.
4.	Principal Private Secretary / (10)* Subject to variation dependent on workload.	Level-11 (Rs.67700 - 208700)	By Deputation	Officer of Stenographer cadre from the Central Government or State Governments or Union territory Administrations or autonomous bodies or statutory organisations or public sector undertakings or courts or tribunals or Higher Judicial Service or State Judicial service: (A) (i) holding analogous post on regular basis in the parent cadre or department; or (ii) five years service rendered after appointment to the post on a regular basis in level-10 (Rs. 56100 – 177500) in the Pay Matrix or equivalent in the parent cadre or department; or (iii) seven years service rendered after appointment to the post on a regular basis in level-9 (Rs. 53100 -167800) in the Pay Matrix or equivalent in the parent cadre or department; or

				(iv) eight years service rendered after appointment to the post on a regular basis in level-8 (Rs. 47600 -151100) in the Pay Matrix or equivalent in the parent cadre or department; and (B) possessing the following educational qualifications and experience, namely:— (i) Bachelor's degree in any stream from a recognised university or institute; and (ii) two years experience in secretarial practices, office management, public dealing and related matters.
5.	Assistant Registrar / (1)* Subject to variation dependent on workload.	Level-10 (Rs.56100-177500)	By Deputation	Officers of the Central Government or State Governments or Union territory Administrations or autonomous bodies or statutory organisations or public sector undertakings or courts or tribunals or State Judicial Service— (A) (i) holding analogous post on regular basis in the parent cadre or department; or (ii) with two years service rendered after appointment to the post on a regular basis in level -9 (Rs. 53100 – 167800) in the Pay Matrix or equivalent in the parent cadre or department; or (iii) with four years service rendered after appointment on a regular basis in level-8 (Rs. 47600 - 151100) in the Pay Matrix or equivalent in the parent cadre or department: and (B) possessing the following educational qualifications and experience, namely:-- Essential:

				(i) Bachelor's degree from a recognised university or institute; (ii) three years experience in administrative or establishment or court matters. Desirable: (i) Bachelor's degree in law from a recognised university or institute; (ii) three years experience in Customs, Central Excise, Service Tax or Value Added Tax or State Tax or Goods and Services Tax Department.
6.	Senior Private Secretary / (18)* Subject to variation dependent on workload.	Level-8 (Rs.47600 - 151100)	By Deputation	Officers holding the post of Stenographer cadre under the Central Government or State Government or Union territory Administrations: (i) holding analogous post on regular basis in the parent cadre or department; or (ii) two years regular service rendered after appointment to the post on a regular basis in level-7 (Rs. 44,900 to 1,42,400) in the Pay Matrix or equivalent in the parent cadre or department.
7.	Senior Accounts Officer / (9)* Subject to variation dependent on workload.	Level-10 (Rs.56100-177500)	By Deputation	Deputation: (A) Officers under the Central Government or State Government or Union territory Administrations or Tribunals: (i) holding analogous post on regular basis in the parent cadre or department; or (ii) two years regular service in pay level-9 (Rs. 53100 -167800) in the Pay Matrix or equivalent; or (iii) four years regular service in pay level-8 of the Pay Matrix (Rs. 47600

				– Rs. 151100) or equivalent in the Pay Matrix; and (B) possessing the following educational qualifications and experience: Essential: (i) Bachelor's degree from a recognised university or institution; (ii) three years experience in cash or account or Budget work in a Government office or public sector undertaking or autonomous body or statutory body. Desirable: Two years experience in audit or accounts/ Management of Finance and Budgeting.
8.	Court Officer / (56) * Subject to variation dependent on workload.	Level-8 (Rs.47600 - 151100)	By Deputation	Officers under the Central Government or State Governments or UT Administrations or Tribunals: (A)(i) holding analogous posts on regular basis in the parent cadre or department; or (ii) with two years service in the grade rendered after appointment thereto on a regular basis in posts in Level 7 of the pay matrix or equivalent in the parent cadre or Department; or (iii) with six years service in the grade rendered after appointment thereto on a regular basis in posts in Level 6 of the pay matrix or equivalent in the parent cadre or Department: and (B) Possessing the following educational qualifications and

				experience: Essential: (i) Bachelors Degree from a recognized University / Institution; (ii) Two years experience in administration or establishment or Court matters. Desirable: (i) Bachelor degree in law from a recognized University or institution. (ii) One year experience in customs/ Central Excise/ Service Tax / Value Added Tax / State Tax / GST.
9.	Private Secretary / (23)* Subject to variation dependent on workload.	Level-7 (Rs.44900 - 142400)	By Deputation.	Officers holding the post in Stenographer cadre under Central Government or State Governments or Union territory Administrations: (a) (i) holding analogous post on regular basis in the parent cadre or department; or (ii) five years service rendered after appointment to the post on a regular basis in level-6 (Rs. 35400 – 112400) in the Pay Matrix or equivalent in the parent cadre or department.
10.	Accountant/(15) * Subject to variation dependent on workload.	Level-6 (Rs.35400 - 112400)	Deputation	(A) Officers under the Central Government or State Government, Union territory Administrations or Tribunals:— (i) holding analogous post on regular basis in the parent cadre or department; or (ii) six years service in the grade rendered after appointment thereto on a regular basis in posts in the level-5 (Rs. 29200 -92300) or equivalent in the Pay Matrix; or

				(iii) ten years service in the grade rendered after appointment thereto on a regular basis in posts in the level-4 (Rs. 25500 – 81100) in the Pay Matrix or equivalent; and (B) possessing the following educational qualifications and experience: Essential: (i) Bachelors degree from a recognised university or institution; (ii) Two years experience in cash or account or Budget work in Government office or public sector undertaking or autonomous body or statutory body. Desirable: One year experience in audit or accounts or Management of Finance and Budgeting.
11.	Stenographer Grade I / (59)* Subject to variation dependent on workload.	Level-6 (Rs.35400 - 112400)	By Deputation.	Officers holding the post in Stenographer cadre under Central Government or State Governments or Union territories Administrations: (i) holding analogous post on regular basis in the parent cadre or department; or (ii) ten years service rendered after appointment to the post on a regular basis in level-4 (Rs. 25500 – Rs. 81100) in the Pay Matrix or equivalent in the parent cadre or department.
12.	Assistant/ (17)* Subject to variation dependent on workload.	Level-6 (Rs.35400 - 112400)	By Deputation	Officers under Central Government or State Governments or Union territory Administrations or courts or tribunals or autonomous bodies or statutory organisation or public sector

				undertakings or recognised university or research institution,- (A) (i) holding analogous post on a regular basis in the parent cadre or department; or (ii) with six years service rendered after appointment to the post on a regular basis in level-5 (Rs. 29200 – 92300) in the Pay Matrix or equivalent in the parent cadre or department; or (iii) with ten years service rendered after appointment to the post on a regular basis in level-4 (Rs. 25500 – 81100) in the Pay Matrix or equivalent in the parent cadre or department; and (B) possessing the following essential educational qualification and experience, namely— Essential: (i) Bachelor's degree from a recognised university or institute; (ii) two years experience in establishment or administration or accounts matters. Desirable: One year experience in Customs, Central Excise, Service Tax or Value Added Tax or State Tax or Goods and Services Tax Department.
13.	Upper Division Clerk/ (19)* Subject to variation dependent on workload.	Level-4 (Rs.25500 - 81100)	By Deputation	Officials of the Central Government or State Governments or Union Territories or autonomous or statutory organisations or Public Sector Undertakings or Courts or Tribunals:- (a) (i) holding analogous post on a

				regular basis in the parent cadre or department; or (ii) a post in level-3 in pay matrix of Seventh Central Pay Commission with five years' regular service in the grade, or (iii) a post in level-2 in pay matrix of Seventh Central Pay Commission with eight years' regular service in the grade. (b) Experience in customs, central excise, service tax or value added tax or state tax or goods and services tax department may be preferable.

Note 1 – For Posts at Sl. No. 2, 5, 6, 7, 8, 9, 10, 11 & 12 the period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization / department of the Central Government shall ordinarily not exceed three years. However, the period of deputation may be curtailed depending upon performance of the officer as well as the organizational requirement.

Note 2 – For Posts at Sl. No. 3 & 4 the period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization / department of the Central Government shall ordinarily not exceed four years. However, the period of deputation may be curtailed depending upon performance of the officer as well as the organizational requirement.

Note 3 – For Posts at Sl. No. 1 & 13 the period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization / department of the Central Government shall ordinarily not exceed five years. However, the period of deputation may be curtailed depending upon performance of the officer as well as the organizational requirement.

Note 4 – For Posts at Sl. No. 3, 4, 5, 6, 9, 11, 12 & 13, the departmental officers in the feeder grade who are in direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.

Note 5 – For Posts at Sl. No. 13, the maximum age-limit for appointment by deputation shall not be exceeding fifty-eight years as on the closing date of receipt of applications and it shall be fifty-six years for posts at Sl. No. 1 to 12.

Note 6 - For purposes of appointment on deputation basis for posts at Sl. No. 13, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of the Seventh Central Pay Commission.

Note 7 – Bench-wise / post-wise vacancies are purely tentative.

ANNEXURE 2

APPLICATION FOR VACANCT 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. Current Designation	
10. Current Pay Matrix	
11. Number of years in current pay matrix	
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

*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:

Office/ Institution	Pay-band and Grade Pay drawn under ACP/MACP scheme	From	To

14. Nature of Present employment i.e. Ad-hoc or temporary or Quasi Permanent or Permanent			
15. In case the present employment is held on deputation/contract basis, please state -			
a) Date of initial appointment	b) Period of appointment on deputation/contract	c) Name of the Parent office/organisation to which the applicant belongs	d) Name of the post and Pay of the post held in substantive capacity in the parent organisation

Note 1 – In case of officers already on deputation, the applications of such officers should be forwarded by the parent cadre/ Department along with Cadre Clearance, Vigilance Clearance and integrity certificate

Note 2 – Information under column 10 (c) and (d) above must be given in all cases where a person is holding a post on deputation outside the cadre/organisation but still maintaining a lien in his parent cadre/organisation.

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 present employment – Please state whether working under (include the name of your employer against the relevant column) a. Central Government b. State Government c. Others (Pls specify)	
18. Additional information, if any, which you would like to mention in support of your suitability for the post	

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 3

Certificate by the employer/ Cadre Controlling Authority
(TO BE PROVIDED DIRECTLY TO DEPARTMENT OF REVENUE)

The information/details provided in the above application by the applicant are true and correct as per the facts available on the record. If selected, he/she will be relieved immediately.

2. Also certified that

i. There is no vigilance/ disciplinary case pending/ contemplated against Shri/Smt/Km. .....

ii. His/ Her integrity is certified.

iii. His / her CR dossiers in original/ photocopies of the APARs/ACR for last 5 years duly authenticated by an officer of the rank of Under Secretary to the Government of India or above are enclosed.

iv. No major/minor penalty has been imposed on him/her during the last 10 years or a list of major minor penalties imposed on him/her during last 10 years is enclosed (as the case may be).

(Signature of Employer with seal)

SL No.	State	Location	Financial Advisor	Joint Registrar	Deputy Registar	Assistant Registrar	Court Officer	Principal Private Secretary	Senior Private Secretary	Sr. Account Officer	Private Secretary	Accountant	Assistant	Upper Division Clerk	Stenographer Grade I
0	Principal Bench	New Delhi	1					1	1	1	2				
1	Andhra Pradesh														
		Vijayawada			1*		1				1	1	1		1
		Vishakhapatnam					1				1				1
2	Bihar	Patna					2				1				
18	Chhattisgarh	Raipur			1*		3		1	1	1	1	1	1	2
	Delhi	Delhi						2						1	
5	Gujarat														
		Ahmedabad					3	1				1	1		3
		Surat					1		1				1		1
		Rajkot					1				1			1	1
6	Haryana														
		Gurugram							1				1		
		Hissar									1				
7	Himachal Pradesh	Shimla					1		1	1	1	1	1		2
8	Jammu and Kashmir														
		Jammu					1		1	1		1	1		1
		Srinagar					1				1			1	1
9	Jharkhand	Ranchi					2		1	1	1	1	1		2
10	Karnataka	Bengaluru			1*	1	4		1	1	1		1	2	6
11	Kerala														
		Ernakulum					1		1				1		1
		Thiruvananthapuram					1				1			1	1
12	Madhya Pradesh	Bhopal					1		1		1	1	1		1
13	Maharashtra														
		Mumbai					4	1	1	1		1	1	1	2
		Panaji (Circuit)													
		Pune					1				1			1	1
		Thane					2							1	2
		Nagpur					2				1			1	1
		Chatrapati Sambhajinagar			1		2							1	2
14	Odisha	Cuttack			1		3		1	1	1	1	1	1	2
15	Punjab														
		Chandigarh						1				1			1
		Jalandhar					1				1				1
16	Rajasthan														
		Jaipur										1			1
		Jodhpur		1					1				1		3
17	Tamil Nadu														
		Chennai					3	1				1	1	1	3
		Puducherry (Circuit)													
		Madurai			1*		2	1						1	1
		Coimbatore					2				1			1	1
18	Telangana	Hyderabad						1				1		1	2
19	Uttar Pradesh														
		Lucknow					2		1						2
		Prayagraj					1				1			1	1
		Varanasi					1								1
		Ghaziabad							1						1
		Agra						1							
20	Uttarakhand	Dehradun					1		1		1	1			
21	West Bengal	Kolkata		1			3		1		1		1		5
22	Assam														
		Guwahati		1			2		1	1	1	1	1	1	2
		Aizawal (Circuit)													
		Agartala (Circuit)													
		Kohima (Circuit)													
		Total Vacant	1	3	6	1	56	10	18	9	23	15	17	19	59