

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**NOTIFICATION**

New Delhi, the 14th September, 2023

**S.O. 4073(E).**—In exercise of the powers conferred by the sub-section 4 of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the Ministry of Finance, Department of Revenue's notification number S.O.3009(E), dated the 21st August, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 21st August, 2019 and the notification number S.O.4332(E) dated the 29th November, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 02nd December, 2019, the Central Government, on the recommendation of the Goods and Services Tax Council, hereby constitutes the number of State Benches of the Goods and Services Tax Appellate Tribunal as specified in column (3) of the table below, with respect to the State specified in the corresponding entry in column (2) of the said table, at the location specified in corresponding entry in column (4) thereof, with effect from the date of publication of this notification in the Gazette of India (Extraordinary), namely:—

**TABLE**

<b>S.No.</b>	<b>State Name</b>	<b>No. of Benches</b>	<b>Location</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1	Andhra Pradesh	1	Vishakhapatnam and Vijayawada
2	Bihar	1	Patna
3	Chhattisgarh	1	Raipur and Bilaspur
4	Delhi	1	Delhi
5	Gujarat	2	Ahmedabad, Surat and Rajkot
6	Dadra and Nagar Haveli and Daman and Diu		
7	Haryana	1	Gurugram and Hissar
8	Himachal Pradesh	1	Shimla
9	Jammu and Kashmir	1	Jammu and Srinagar
10	Ladakh		
11	Jharkhand	1	Ranchi
12	Karnataka	2	Bengaluru
13	Kerala	1	Ernakulum and Trivandrum
14	Lakshadweep		
15	Madhya Pradesh	1	Bhopal
16	Goa	3	Mumbai, Pune, Thane, Nagpur, Aurangabad and Panaji
17	Maharashtra		
18	Odisha	1	Cuttack
19	Punjab	1	Chandigarh and Jalandhar
20	Chandigarh		

21	Rajasthan	2	Jaipur and Jodhpur
22	Tamil Nadu	2	Chennai, Madurai, Coimbatore and Puducherry
23	Puducherry		
24	Telangana	1	Hyderabad
25	Uttar Pradesh	3	Lucknow, Varanasi, Ghaziabad, Agra and Prayagraj
26	Uttarakhand	1	Dehradun
27	Andaman and Nicobar Islands	2	Kolkata
28	Sikkim		
29	West Bengal		
30	Arunachal Pradesh	1	Guwahati Aizawl(Circuit ) Agartala(Circuit ) Kohima (Circuit )
31	Assam		
32	Manipur		
33	Meghalaya		
34	Mizoram		
35	Nagaland		
36	Tripura		

**Explanation** — Locations shown as 'Circuit' shall be operational in such manner as the President may order, depending upon the number of appeals filed by suppliers in the respective States.

[F. No. A-50050/150/2018-CESTAT-DoR]

RITVIK PANDEY, Jt. Secy.