

GOVERNMENT OF NAGALAND
OFFICE OF THE COMMISSIONER OF STATE TAXES
NAGALAND: DIMAPUR

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Near GHSS, Lengrijan
Dimapur-797112
Nagaland

NO.CT/LEG/GSTAT/18/18/621

Dimapur, Dated: 11th August, 2026

To,

The Deputy Commissioners of State Taxes
Dimapur/Chumoukedima/Kohima/Mokokchung

The Assistant Commissioners of State Taxes
Phek/Wokha/Tuensang/Mon/Zunheboto

Sub: Advisory for Token Generation for Filing Appeals-Important Guidelines-reg.

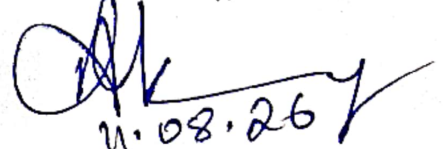
Sir/Madam,

With reference to the subject cited above, I am to forward herewith an Order No.156/2026 regarding Online E-filing portal for filing appeal before the GST Appellate Tribunal (GSTAT) under Section 112 of the GST Act, 2017 which is made fully functional and appeals are being filed from 24th September, 2025 along with important guidelines for token generation for filing appeals issued by the Judicial Member, Principal Bench, GST Appellate Tribunal, New Delhi which is self-explanatory.

This had the approval of the Competent Authority.

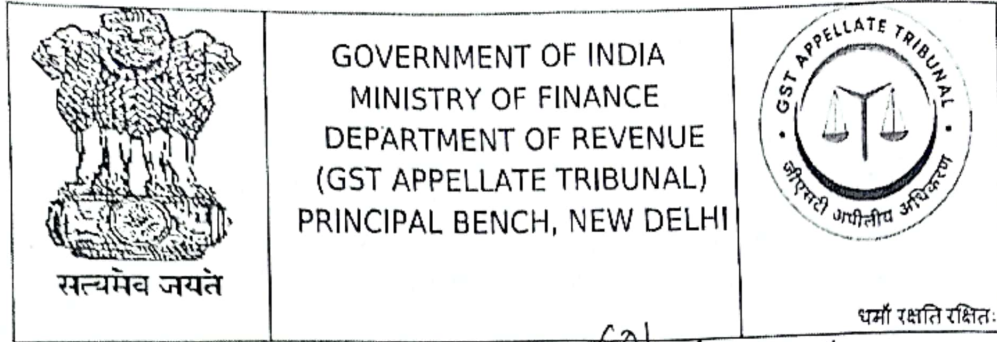
Enclosed: As Stated.

Yours sincerely,



(NITOLI SEMA)

Joint Commissioner of State Taxes
& Nodal Officer, GSTAT
Nagaland: Dimapur



F.No. ADM-ADM/40/2026-AR-PRGSTAT ⁶⁰¹ 10/07/26 Date: 10th July 2026

Order No. 156/2026

Reference: - Letter dated 09.07.2026 vide F. No. A-50/7/2025-GSTAT-DOR-Part(1) issued by Department of Revenue.

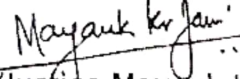
The online E-filing portal for filing appeal before the GST Appellate Tribunal (GSTAT) under Section 112 of the CGST Act 2017, is fully functional and appeals are being filed from 24th September 2025 and onwards. The due date for filing of appeals under Section 112(1) and (3) of the CGST Act 2017 was extended by a month up to 31st July 2026.

2. Accordingly, in order to facilitate smooth filing of appeals and considering them to be filed within due date, in exercise of the powers conferred by Rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, it has been directed by the Hon'ble President, GSTAT, to introduce an additional mechanism, as proposed by the NIC, whereby, an appellant can record the intent to file an appeal on or before 31st July 2026 by submitting bare minimum basic details and obtaining a token therefore. Thereafter, the appellant can use that token and complete the actual filing within a period of 60 days from the date of token generation.

3. If the token is obtained on or before 31st July 2026, it will be deemed to be sufficient compliance for the purpose of filing appeals within due date.

4. The detailed advisory regarding the use and applicability of the token is attached with this order.

Issued under directions by Hon'ble President, GSTAT.


(Justice Mayank Kumar Jain)
Judicial Member, Principal Bench
GST Appellate Tribunal, New Delhi.

Copy to- 1) The GSTN/NIC, for making necessary functionality on the Portal.

- 2) The Department of Revenue, for information.
- 3) The Website of GSTAT

Advisory for Token Generation for Filing Appeals – Important Guidance

Users who are facing issues while filing an appeal are advised to use the prescribed form (<https://efiling.gstat.gov.in/UserRequest.dft>) for token generation which has also made available through the marquee under the header section of the GSTAT portal home page. (<https://efiling.gstat.gov.in>). This is an electronically generated token certifying intent to file an appeal before the GSTAT, on or before the due dates notified under section 112(1) / 112(3) of the CGST Act, 2017. (GSTAT_Due_date_Notification.pdf)

Process for Token Generation

- Complete all required fields in the form.
- If the First Appellate Order being challenged before the GSTAT is **available** on the GST portal, provide the corresponding 16-digit ARN/CRN. If it is **not available** online, enter Order No./Reference No./File No. along with the relevant tax period.
- Upon successful submission of the complaint on this portal, a Token ID will be generated and shared with the user along with the date and time of the token generation.
- This facility is available to taxpayers and tax officials who possess a GSTIN, Temporary ID, UIN, or TDS Registration Number.
- **A separate token must be generated for each appeal.** For example:
 - If a taxpayer is required to file **two appeals**, **two separate tokens** must be generated.
 - One token cannot be used for multiple appeals. Multiple appeals require the generation of an equivalent number of tokens.

The Token generated on or before 31st July 2026 serves as evidence that the user has attempted to initiate the appeal filing process before the statutorily prescribed date. Accordingly, users who have generated a valid token before the said will be considered an exception in cases where the appeal could not be filed within the prescribed time limit due to some technical issues or otherwise with the portal. In such cases, they will not be required to pay the **delay fee**, subject to applicable provisions and verification.

Important Timeline

- As per the order of the Hon'ble President of GSTAT, the appeal must be filed **within 60 days from the date of token generation**. Filing of appeal or application completed within 60 days of generation of this token shall only be considered validly filed within the due date prescribed under the Act.
- Users are advised to keep a record of the token generated and ensure that the appeal is completed within the stipulated period.

- The token shall stand lapsed after 60 days of its generation and no filings will be accepted under the said token after such date.

Advisory to Users

All taxpayers and authorized representatives are requested to generate the required token(s) on or before 31st July 2026, being the last date for filing appeal, in case they encounter filing-related issues and to complete the appeal filing process within the prescribed 60-day period to avail themselves of the applicable relaxation.

Appellants are advised to exercise with due caution, as Tokens generated with incomplete or inaccurate details may be treated as void.