VISHAL CHAUDHARY v. DIRECTOR, BANGLA FOODS PRIVATE LIMITED

Jurisdiction of GSTAT in appeals involving OIDAR services under Section 109(5) of the CGST Act read with Section 14 of the IGST Act. Whether such appeals fall exclusively within the jurisdiction of the Principal Bench pursuant to Notification No. S.O. 421

Date of Order:	August 14, 2026
Case Law No:	GIB-GSTAT-2026-92
Source:	GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

BACKGROUND

The appeal arose from an order concerning alleged non-payment of IGST under reverse charge in respect of OIDAR services received from a supplier located outside India. The First Appellate Authority had dropped the demand, and the Revenue challenged that decision before the Tribunal.

During hearing, both sides pointed out that the matter involved OIDAR services and therefore raised a question regarding the jurisdiction of the State Bench vis-à-vis the Principal Bench.

COURT OBSERVATION

The Tribunal examined Section 109(5) of the CGST Act, which provides for exclusive Principal Bench jurisdiction where the issue involves place of supply, together with the notification issued on 17.09.2025. It noted that Section 14 of the IGST Act specifically deals with OIDAR services.

The Tribunal held that appeals involving OIDAR services fall exclusively within the jurisdiction of the Principal Bench, GSTAT, New Delhi, and that the State Bench therefore had no jurisdiction to entertain the appeal.

FINAL VERDICT

The Registry was directed to transfer the appeal along with the complete record to the Principal Bench, GSTAT, New Delhi, for disposal in accordance with law. The parties were directed to appear before the Registrar of the Principal Bench on 21.08.2026.