

¹[Rule 110A : Procedure for the Appeals to be heard by a single Member Bench:

- (1) The President or the Vice-President if so authorised by the President in respect of any State Bench, may either on his own motion or an application filed by the parties to the appeal, scrutinize the appeal and transfer such appeal to any single Member Bench within the respective State if the appeal does not involved a question of law .
 - (2) In case the single Member Bench , while hearing the appeal allotted under sub-rule (1), comes to a conclusion that the appeal may involve a question of law, such Bench shall for reasons to be recorded in writing send back the appeal to the President or the Vice-President , as the case may be, for reconsideration.
 - (3) During the scrutiny of appeal under sub-rule (1) or reconsideration of appeal under sub-rule (2) , the fact as to whether in respect of the same taxable person within a state, the same issue for the same or a different tax period has already been heard or decided by a Bench comprising of a Technical Member and a Judicial Member, shall be taken into consideration and where such a matter exists, the appeal shall be heard by a Bench comprising of a Technical Member and a Judicial Member.
 - (4) For the purpose of reckoning the amount of fifty lakh rupees under sub-section (8) of section 109, the cumulative tax or input tax credit involved, or the amount of fine, fee or penalty, shall be determined with the reference to all issues and all tax periods covered in the order appealed against.]
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¹ Rule 110A inserted by Noti. No.13/2025–Central Tax, dt. 17-09-2025 w.e.f. 22-02-2025.