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GST- ON BEAT, OFF-BEAT AND BACK BEAT

Notices under GST Article 2: FORM GST RVN-01

This is second article in the series of Notices under GST. This article covers Form GST RVN- 01 which is issued by Revisional Authority.

To understand the Form GST RVN-01, we have to go through Rule 109B of CGST Rules 2017.

Background and Legal Provision:

Rule 109B of CGST Rules 2017:-

Notice to person and order of Revisional authority in case of revision (Chapter-XIII: Appeals and Revision).

- (1) Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person negatively, the Revisional Authority shall serve on him a notice in FORM GST RVN 01 and shall give him

a reasonable opportunity of being heard.

- (2) The Revisional Authority shall, along with its order under sub-section (1) of section 108, issue a summary of the order in **FORM GST APL 04** clearly indicating the final amount of demand confirmed.

The rule was inserted vide [Notification No. 74/2018-CT](#) dated 31.12.2018 .

The new rule 109B requires the Revisional authority to issue a notice in the specified form and to give an opportunity of being heard in case the revision order is going to affect the person negatively.

The Revisional Authority may, on his own motion, or upon information received by him or on request from the Commissioner of State tax, or the Commissioner of Union territory tax, call for and examine the record of any proceedings, and if he considers that any decision



or order passed under this Act or under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by any officer subordinate to him is erroneous in so far as it is prejudicial to the interest of revenue and is illegal or improper or has not taken into account certain material facts, whether available at the time of issuance of the said order or not or in consequence of an observation by the Comptroller and Auditor General of India, he may, if necessary, stay the operation of such decision or order for such period as he deems fit and after giving the person concerned an opportunity of being heard and after making such further inquiry as may be necessary, pass such order,

as he thinks just and proper, including enhancing or modifying or annulling the said decision or order.

Form GST RVN-01:

- * Is to be issued by the Revisional authority and is one type of notice, wherein, the grounds on which the revision order is being passed is attached.
- * FORM GST RVN-01 further directs the person to furnish a reply to the notice within a period of 7 working days and it also mentions the date and time of conducting the personal hearing in the matter.
- * Format of Form GST RVN-01 is as under :

To,

 GSTIN:.....
 Order No. –
 Date -

Notice under section 108

Whereas it has come to the notice of the undersigned that decision/order passed under this Act/ the <<Name of the State>>Goods and Services Tax Act, 2017/the Integrated Goods and Services Tax Act, 2017/ the Union territory Goods and Services Tax Act, 2017/ the Goods and Services Tax (Compensation to States) Act, 2017 by(Designation of officer) is erroneous in so far as it is prejudicial to the interest of revenue and is illegal or improper or has not taken into account certain material facts, and therefore, I intend to pass an order in revision under section 108 on grounds specified in the document attached herewith.

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM
 If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Place: _____ Signature: _____
 Date: _____ Designation: _____
 Jurisdiction / Office - _____

¹⁰⁶ Inserted vide Notf no. 74/2018-CT dt: 31.12.2018

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FAQs-

What is “Revisional Authority”?

● Revisional Authority has been defined under section 2 (99) of the Central Goods and Service Tax Act, 2017 and the same means an authority appointed or authorized for revision of decision or orders as referred to in section 108. The section 108 prescribes the powers of the Revisional authority.

● A Revisional Authority is an authority that has the power to call for and examine the records of any proceedings carried out by an officer who is a subordinate to him and conduct a further enquiry as he may deem fit.

● The Revisional Authority can revise the original order, i.e., it can pass an order to overrule the order of such officer in the interest of revenue.

Who can approach the GST Revisional authority?

- The Revisional Authority may decide whether to act or not on any matter. The Commissioner of State tax or Union Territory tax may only request the Revisional Authority to exercise its powers.
- The taxpayer cannot approach the GST Revisional Authority but will only be given an opportunity of being heard in case an order is to be passed against him.

When can one approach the GST Revisional authority?

- The GST Revisional Authority will only exercise his powers if he considers that any decision or order passed by a subordinate officer is erroneous and prejudicial to the interest of revenue and:
 - i. Is illegal; or
 - ii. Is improper; or
 - iii. Certain material facts have not been taken into account.

So to summarize the above part, Revisional Authority is an authority that has the power to call for further proceedings in any matter that are of particular relevance.

Which authority has power to revise the order?

- The orders passed by Additional or Joint Commissioner can be revised by Principal Commissioner or Commissioner and Orders passed by Deputy Commissioner or Assistant Commissioner

or Superintendent can be revised by Additional or Joint Commissioner

What is the time limit for Revision of the Order?

The time limit for the The Revisional Authority to take up any matter is upto three years after the date of the order/ decision. Further, where the Revisional Authority seeks to pass an order in respect the point which was not raised and subject to an appeal before the Appellate Authority, Appellate Tribunal, High Court or Supreme Court, the time limit for the Revisional Authority is one year from the date of such order.

While computing this limit, the decision/order sought to be revised having issue for which the Appellate Tribunal or the High Court has given the decision in proceedings other than under consideration and an appeal to the higher courts like High Court or the Supreme Court against such decision of the Appellate Tribunal or High Court is pending, the following period as spent between the appeals will not be considered. E.g the date of decision pronounced by Appellate Tribunal and the date of the decision of the High Court or even between the decision of the High Court and the date of decision of the Supreme Court shall not be taken into consideration:

- Between the date of the decision of the Appellate Tribunal and the date of the decision of the High Court; or
- Between the date of the decision of the High Court and the date of the decision of the Supreme Court

What is Form APL 04 GST?

- Appellate Authority shall along with its order issue a **summary of the order** in FORM GST APL-04 clearly indicating the final amount of demand confirmed.

Rights of the Registered Person/Tax Payer:

- To ensure that opportunity of being heard is given properly to him by the authority.
- To represent and submit a say in case of debatable/ disputable issues during the proceeding.
- To comply in time to GST-RVN-01 notice and submit all necessary correspondences with respect to the further proceedings.

Duties of the Registered Person/Tax Payer:

- To furnish a reply to the notice within a period of 7 working days.



- To ensure the presence on the mentioned date and time of conducting the personal hearing in the matter.

Common Advice to all the Taxpayers:

- Taxpayers are always advised to keep track of the details posted on the GST portal as a good practice and timely response to the notice.

- If any irregularity or error is found, the taxpayer should, if possible, attempt to correct the same in the latest return.
- Taxpayers should also reconcile all returns with each other, such as the turnover recorded in GSTR 1 with GSTR 3B and the generated e-way bills.
- Also, ITC reconciliation with GSTR 2A or GSTR 2B and GSTR 3B should be prepared at regular intervals. 