Appeal in GST

Coverage -

- Filing an Appeal against Demand Order (FORM GST APL-01)(Theory and Practical)
- Filing an Appeal against Registration Order (FORM GST APL-01)(Theory and Practical)
- Filing an Appeal against Refund Order(Theory and Practical)
- Filing an Appeal against Other Orders(Theory and Practical)
- Filing Reply and Rectification Request during Revision Order Proceedings(Theory and Practical)
- Filing Reply and Rectification Request during Proceedings and Order of First Appeal(Theory and Practical)

Introduction -

- Why disputes arise?
- Offence, Penalties and Prosecution
- > SCN
- > Adjudication and Demand Order
- Appeal is a statutory right of both the parties
- Appel can be made only against a DO not on an SCN
- An order passed under CGST will also be deemed to apply to SGST
- ➤ If an officer passes an order under CGST, any appeal/review/revision/rectification against the order will lie only with the officers of CGST. Similarly for SGST.
- Appellate Mechanism = FAA AT HC SC
- Pre-deposit (100% of T/I/F/P admitted or 10% and 20% of disputed amount)
- Advisory Time Limit for Order 1 year
- Form APL-01 (for Appeal to AA) and APL-03 (for Review of Revision of Order)

Penalties & Offences - Relevant Sections of the CGST Act, 2017

- Section 122 Penalty for certain offences
- Section 123 Penalty for failure to furnish information return
- Section 124 Fine for failure to furnish statistics
- Section 125 General penalty
- Section 126 General disciplines related to penalty
- Section 127 Power to impose penalty in certain cases
- · Section 128 Power to waive penalty or fee or both
- Section 129 -Detention, seizure and release of goods and conveyances in transit
- Section 130 Confiscation of goods or conveyances and levy of penalty
- Section 131 Confiscation or penalty not to interfere with other punishments
- Section 132 Punishment for certain offences

- Section 133 Liability of officers and certain other persons
- Section 134 Cognizance of offences
- Section 135 Presumption of culpable mental state
- Section 136 Relevancy of statements under certain circumstances
- Section 137 Offences by companies
- Section 138 Compounding of offences

Filing an Appeal against Demand Order (FORM GST APL-01) -

Any taxpayer or an unregistered person aggrieved by any decision or order passed against him by an adjudicating authority, may appeal to the Appellate Authority, **within three months** from the date on which the said decision or order is communicated to such person.

Order must be passed by the adjudicating authority for the taxpayer or an unregistered person to file an appeal to the Appellate Authority.

A taxpayer can appeal against following types of Assessment Demand Orders:

- Assessment order under section 62
- Assessment order under section 63
- Assessment order under section 64
- Acceptance or Rejection of application filed under section 64 (2)
- Withdrawal of Assessment order issued under section 64
- Order under section 125 imposing penalty
- Order under section 122, 125, 127 for dropping the penalty proceedings
- Order against remanded cases (DRC-07 also in case of remand under 73./74/76)
- Assessment Order for the proceedings under section 73/74 /76+Summary of the order
- Order for dropping the proceedings under section 73/74
- Rectification of Order
- · Order of rejection of application for rectification
- Order for dropping proceedings U/s 63

A taxpayer can appeal against following types of Enforcement Orders:

- Order of Demand of Tax and Penalty
- Order of Confiscation of Goods and Conveyance and Demand of Tax, Fine and Penalty for proceeding under section 129
- Order of Confiscation of Goods and Conveyance and Demand of Tax, Fine and Penalty for proceeding under section 129
- Order of Rectification/modification in DRC-08 for MOV-09/11
- Order of Rectification/modification in DRC-08 for MOV-09/11

The appellate authority may condone delay for a period of **maximum of 1 month**, if he is satisfied that the taxpayer was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months and allow it to be presented within a period of one month after the expiry date of filing appeal.

Once an appeal against a demand order is filed, an email and SMS is sent to the taxpayer (or an unregistered person, as the case may be) and Appellate Authority. However, final acknowledgement of the appeal filed is issued, when after electronic filing of appeal, the documents as well as Appeal with verification part is submitted to the Appellate authority, within 7 days from the electronic filing. Thereafter the appeal documents are checked and if found in order, final acknowledgment is issued. The appeal shall be treated to be filed only when the final acknowledgement, indicating the appeal number is issued.

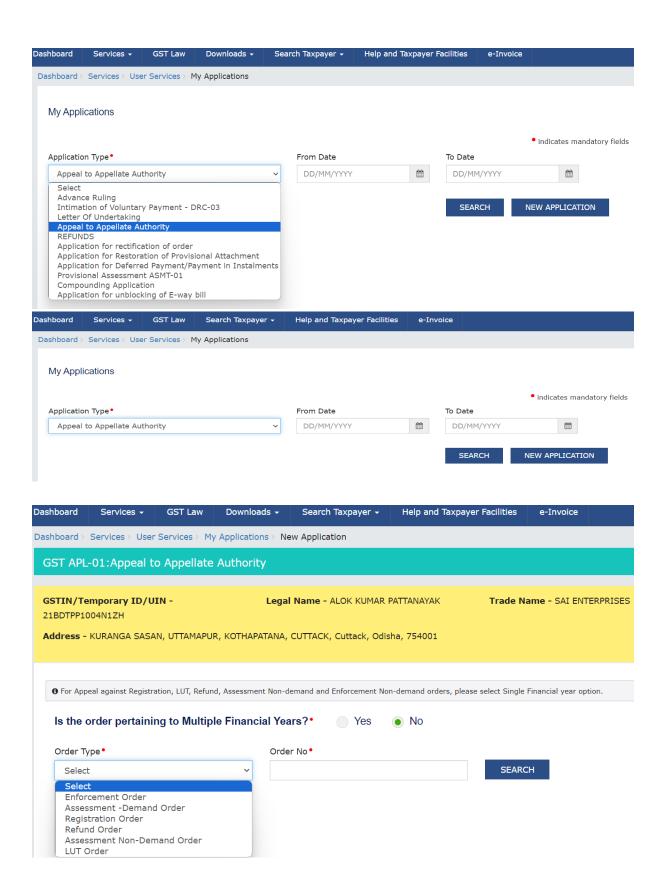
Minimum of 10% of the disputed tax needs to be paid as pre-deposit (as per law) before filing an appeal. Lower percentage may be declared after approval from the competent authorities. If Appeal filed is admitted, the GST Portal flags the balance disputed amount as non-recoverable.

If a taxpayer has admitted any amount related to IGST head, then place of supply is required to be mentioned in the Appeal application. You can add place of supply details for more than one State.

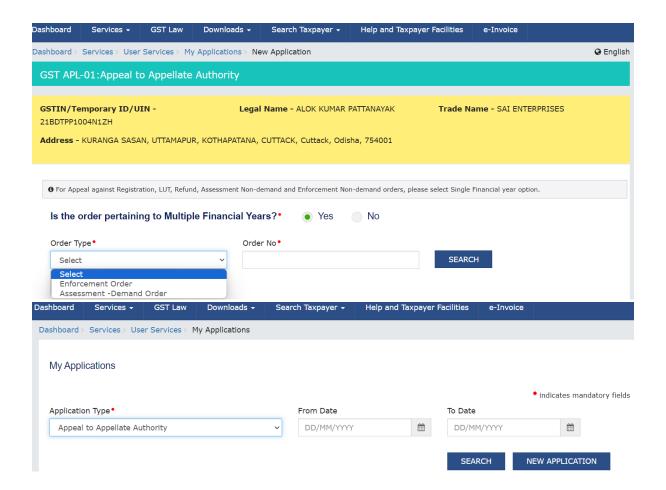
An Appeal application can be withdrawn. To withdraw an Appeal application, click on to the Withdraw Appeal tab in the Case details page and select Withdraw Application from the Actions drop-down. A form will be displayed. Fill the form and click the Withdraw Appeal button. An appeal application can be withdrawn until a notice is issued or appeal order is passed. Once a notice has been issued, the application cannot be withdrawn. An appeal application can be filed one more time after its withdrawal. The Order ID will remain the same and a new ARN will be generated. An Appeal application can be withdrawn twice.

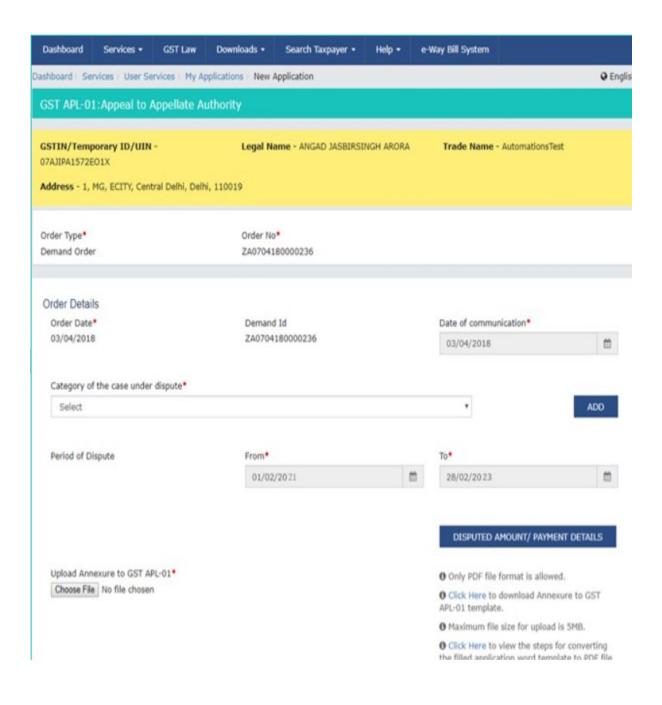
An appeal application can be re-filed after it has been rejected at the admission stage. To file the application, navigate to the New application page. Select the Order type and enter the Order ID of the original application. Fill in the form and Submit the application. After an Appeal application has been rejected, it can be filed once more by the taxpayer.

Whatever amount is paid (admitted along with pre deposit) is set of against the demand ID. Taxpayer is only required to pay the remainder. After an Appeal application has been rejected, it can be filed once more by the taxpayer.

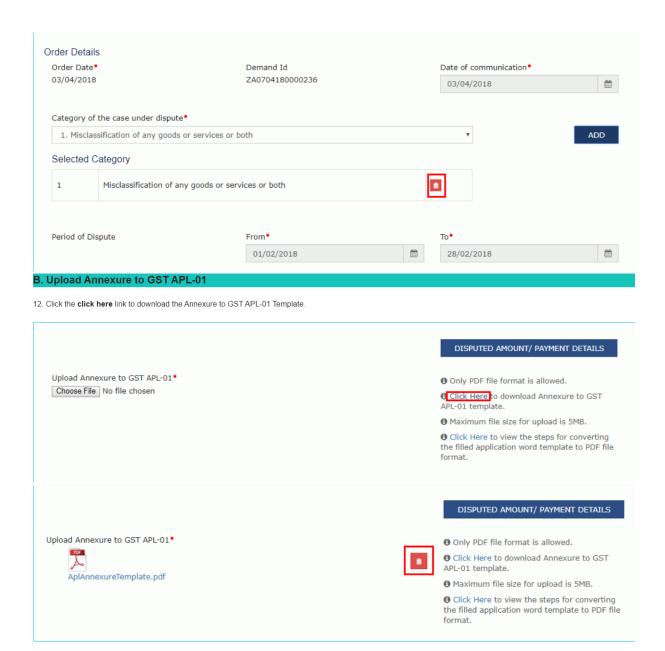


Multiple Financial Years is applicable for Form GST DRC-07 and Form GST DRC-08 Orders. Now, the appeals can be filed for Multiple Financial Years basis the DRC 07 or DRC 08 order under the Assessment demand or Enforcement demand category.





Upload Supporting Documents Enter Document Description Only PDF & JPEG file format is allowed. O Maximum file size for upload is 5MB. Maximum 4 supporting documents can be Choose File No file chosen attached in the application. The remaining documents can be handed over in hard copy O Click on Add Document button to add the uploaded Supporting Document. Verification I, ANGAD JASBIRSINGH ARORA, hereby solomenly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom. Name of Authorized Signatory* Place* Enter Place Designation / Status Date 14/06/2023 PREVIEW SAVE AS DRAFT BACK Financial Year Wise Breakup of Application Category of the case under dispute* Select Select 1. Misclassification of any goods or services or both 2. Wrong applicability of a notification issued under the provisions of this Act 3. Incorrect determination of time and value of supply of goods or services or both 4. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid 5. Incorrect determination of the liability to pay tax on any goods or services or both 6. Whether applicant is required to be registered 7. Whether any particular thing done by the applicant results in supply of goods or services or both 8. Rejection of application for registration on incorrect ground 9. Cancellation of registration for incorrect reasons 10. Transfer/Initiation of recovery/ Special mode of recovery 11. Tax wrongfully collected/Tax collected not paid to Government 12. Determination of tax not paid or short paid 13. Refund on wrong ground/Refund not granted/ Interest on delayed refund 14. Fraud or wilful suppression of fact 15. Anti profiteering related matter 16. Others



Details of payment of admitted amount and pre-deposit

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Amount Paid	Tax/Cess	0	0	0	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	

Details of amount payable towards admitted amount and pre-deposit

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Balance payable	Tax/Cess	0	0	6944	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	

BACK UTILIZE ITC/ CASH

D. Pre-deposit % of disputed tax

Note: Pre-deposit % of disputed tax field will have 10% as default value. Minimum of 10% of the disputed amount needs to be paid as pre-deposit before filing an appeal. Lower percentage can be given here, if the same has been approved by the competent authorities.

Based on the percentage entered details of payment required, details of payment of admitted amount and pre-deposit and details of amount payable towards admitted amount and pre-deposit sections are auto-populated.

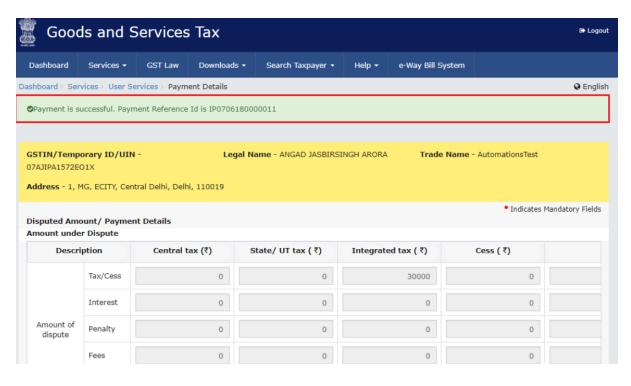
F. Add any Other Supporting Document

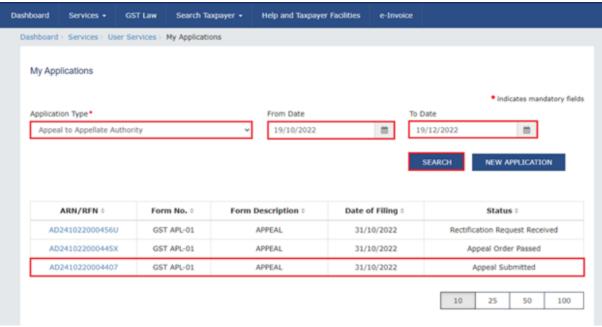
36. To upload any other supporting document, enter the document description and click the Choose File button.

Note:

- Only PDF & JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy

Upload Supporting Documents			
Enter Document Description	• Only PDF & JPEG file format is allowed.		
	Maximum file size for upload is 5MB.		
Choose File No file chosen	Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy		
	Olick on Add Document button to add the uploaded Supporting Document.		





Your appeal has been successfully submitted against AD070618000010S

 GSTIN/Temporary ID/UIN
 07AJIPA1572E01X

 Date of filing
 14/06/2018

 Time of filing
 14:25

 Place of filing
 Bangalore

Name of the Taxpayer ANGAD JASBIRSINGH ARORA

Address 1, MG, ECITY, Central Delhi, Delhi, 110019

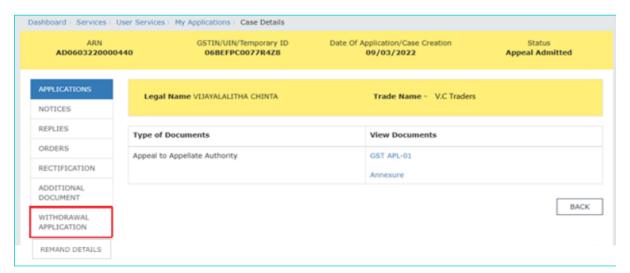
Name of the person who is filing Appeal ANGAD JASBIRSINGH ARORA
Amount of pre-deposit ₹3000

Amount of pre-deposit ₹300

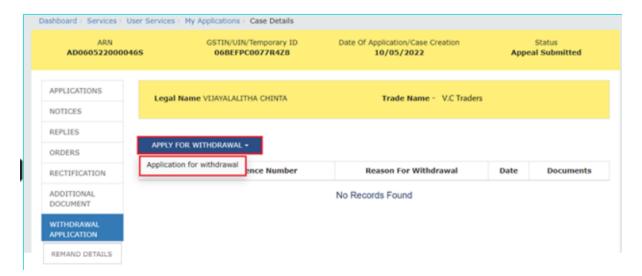
It is a system generated acknowledgement and does not require any signature.

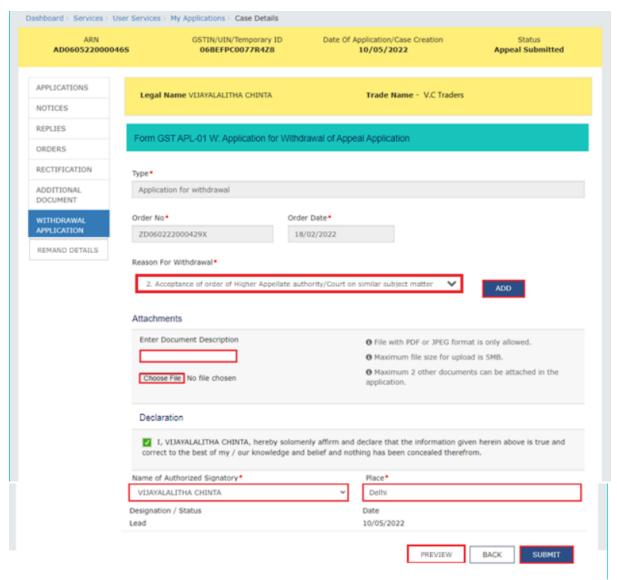
DOWNLOAD

4. From Case details page navigate to the Withdrawal Application tab.

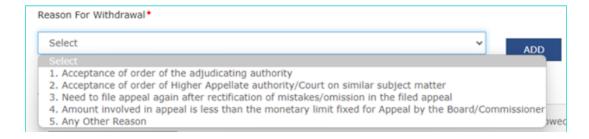


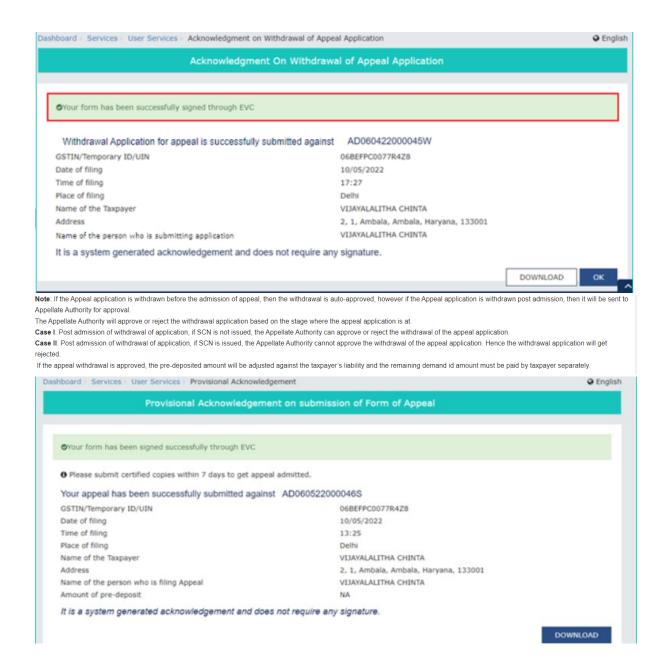
5. Click on APPLY FOR WITHDRAWAL and then select Application for Withdrawal.





Note: You can select the appropriate reason from the following list of reasons of the Reason for Withdrawal drop-down.





Non-Appealable decisions and orders -

As per section 121 of CGST and SGST Act, no appeal shall lie against any decision taken or order passed by a GST officer if such decision taken or order passed relates to any one or more of the following matters -

- (a) an order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer; or
- (b) an order pertaining to the seizure or retention of books of account, register and other documents; or
- (c) an order sanctioning prosecution under this Act; or
- (d) an order passed under section 80 (order granting or not granting instalments for payment of taxes)