

## **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 off 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.

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### My Applications

Application Type \* From Date To Date \* Indicates mandatory fields

Appeal to Appellate Authority  
 Select  
 Advance Ruling  
 Intimation of Voluntary Payment - DRC-03  
 Letter Of Undertaking  
**Appeal to Appellate Authority**  
 REFUNDS  
 Application for rectification of order  
 Application for Restoration of Provisional Attachment  
 Application for Deferred Payment/Payment in Instalments  
 Provisional Assessment ASMT-01  
 Compounding Application  
 Application for unblocking of E-way bill

DD/MM/YYYY DD/MM/YYYY

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### My Applications

Application Type \* From Date To Date \* Indicates mandatory fields

Appeal to Appellate Authority  
 Select  
 Advance Ruling  
 Intimation of Voluntary Payment - DRC-03  
 Letter Of Undertaking  
**Appeal to Appellate Authority**  
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 Application for Deferred Payment/Payment in Instalments  
 Provisional Assessment ASMT-01  
 Compounding Application  
 Application for unblocking of E-way bill

DD/MM/YYYY DD/MM/YYYY

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Dashboard > Services > User Services > My Applications > New Application

### GST APL-01:Appeal to Appellate Authority

**GSTIN/Temporary ID/UIN -** 21BDTPP1004N1ZH  
**Legal Name -** ALOK KUMAR PATTANAYAK  
**Trade Name -** SAI ENTERPRISES  
**Address -** KURANGA SASAN, UTTAMAPUR, KOTHAPATANA, CUTTACK, Cuttack, Odisha, 754001

For Appeal against Registration, LUT, Refund, Assessment Non-demand and Enforcement Non-demand orders, please select Single Financial year option.

Is the order pertaining to Multiple Financial Years? \* ☐ Yes ☒ No

Order Type \* Order No \*

Select  
**Select**  
 Enforcement Order  
 Assessment -Demand Order  
 Registration Order  
 Refund Order  
 Assessment Non-Demand Order  
 LUT Order

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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.

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GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN -  
21BDTPP1004N1ZH

Legal Name - ALOK KUMAR PATTANAYAK

Trade Name - SAI ENTERPRISES

Address - KURANGA SASAN, UTTAMAPUR, KOTHAPATANA, CUTTACK, Cuttack, Odisha, 754001

For Appeal against Registration, LUT, Refund, Assessment Non-demand and Enforcement Non-demand orders, please select Single Financial year option.

Is the order pertaining to Multiple Financial Years? •

☒ Yes

☐ No

Order Type •

Select

Select

Enforcement Order

Assessment -Demand Order

Order No •

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My Applications

Application Type •

Appeal to Appellate Authority

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH

NEW APPLICATION

• indicates mandatory fields

Dashboard	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System
Dashboard > Services > User Services > My Applications > New Application						English
GST APL-01:Appeal to Appellate Authority						
GSTIN/Temporary ID/UIN - 07AJIPA1572E01X		Legal Name - ANGAD JASBIRSINGH ARORA		Trade Name - AutomationsTest		
Address - 1, MG, ECITY, Central Delhi, Delhi, 110019						
Order Type* Demand Order		Order No* ZA0704180000236				
Order Details						
Order Date* 03/04/2018		Demand Id ZA0704180000236		Date of communication* 03/04/2018		
Category of the case under dispute*				<input type="button" value="Select"/> <input type="button" value="ADD"/>		
Period of Dispute		From*		To*		
		01/02/2021		28/02/2023		
Upload Annexure to GST APL-01*				DISPUTED AMOUNT/ PAYMENT DETAILS		
<input type="button" value="Choose File"/> No file chosen				<p>❗ Only PDF file format is allowed.</p> <p>❗ Click <a href="#">Here</a> to download Annexure to GST APL-01 template.</p> <p>❗ Maximum file size for upload is 5MB.</p> <p>❗ Click <a href="#">Here</a> to view the steps for converting the filled application word template to PDF file</p>		

## Upload Supporting Documents

Enter Document Description

**Choose File** No file chosen

❗ 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

❗ Click on Add Document button to add the uploaded Supporting Document.

## Verification

☐ I, ANGAD JASBIRSINGH ARORA, hereby solemnly 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\*

Select

Place\*

Enter Place

Designation / Status

Date

14/06/2023

BACK

PREVIEW

SAVE AS DRAFT

PROCEED TO FILE

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

### Order Details

Order Date\*  
03/04/2018

Demand Id  
ZA0704180000236

Date of communication\*  
03/04/2018

Category of the case under dispute\*

1. Misclassification of any goods or services or both

ADD

### Selected Category

1

Misclassification of any goods or services or both



Period of Dispute

From\*

01/02/2018

To\*

28/02/2018

## B. Upload Annexure to GST APL-01

12. Click the **click here** link to download the Annexure to GST APL-01 Template.

Upload Annexure to GST APL-01\*

Choose File No file chosen

### DISPUTED AMOUNT/ PAYMENT DETAILS

① Only PDF file format is allowed.

① [Click Here](#) to download Annexure to GST APL-01 template.

① Maximum file size for upload is 5MB.

① [Click Here](#) to view the steps for converting the filled application word template to PDF file format.

Upload Annexure to GST APL-01\*



AplAnnexureTemplate.pdf

### DISPUTED AMOUNT/ PAYMENT DETAILS

① Only PDF file format is allowed.

① [Click Here](#) to download Annexure to GST APL-01 template.

① Maximum file size for upload is 5MB.

① [Click Here](#) to view the steps for converting the filled application word template to PDF file format.



#### 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	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	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

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#### 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

[Choose File](#) No file chosen

- 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
- Click on Add Document button to add the uploaded Supporting Document.


Payment is successful. Payment Reference Id is IP0706180000011

GSTIN/Temporary ID/UIN -  
07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

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

Indicates Mandatory Fields

Disputed Amount/ Payment Details

Amount under Dispute

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Amount of dispute	Tax/Cess	0	0	30000	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0

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Dashboard > Services > User Services > My Applications

My Applications

Indicates mandatory fields

Application Type\*

From Date

To Date

Appeal to Appellate Authority

19/10/2022

19/12/2022

SEARCH

NEW APPLICATION

ARN/RFN	Form No.	Form Description	Date of Filing	Status
AD241022000456U	GST APL-01	APPEAL	31/10/2022	Rectification Request Received
AD241022000445X	GST APL-01	APPEAL	31/10/2022	Appeal Order Passed
AD2410220004407	GST APL-01	APPEAL	31/10/2022	Appeal Submitted

102550100

Your appeal has been successfully submitted against AD070618000010S

GSTIN/Temporary ID/UIN

Date of filing

Time of filing

Place of filing

Name of the Taxpayer

Address

Name of the person who is filing Appeal

Amount of pre-deposit

07AJIPA1572EO1X

14/06/2018

14:25

Bangalore

ANGAD JASBIRSINGH ARORA

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

ANGAD JASBIRSINGH ARORA

₹3000

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

DOWNLOAD

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

Dashboard > Services > User Services > My Applications > Case Details

ARN <b>AD0603220000440</b>	GSTIN/UIN/Temporary ID <b>06BEFPC0077R4Z8</b>	Date Of Application/Case Creation <b>09/03/2022</b>	Status <b>Appeal Admitted</b>
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**APPLICATIONS**  
NOTICES  
REPLIES  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT  
**WITHDRAWAL APPLICATION**  
REMAND DETAILS

Legal Name VIJAYALALITHA CHINTATrade Name - V.C Traders

Type of Documents	View Documents
Appeal to Appellate Authority	<a href="#">GST APL-01</a> <a href="#">Annexure</a>

BACK

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

Dashboard > Services > User Services > My Applications > Case Details

ARN <b>AD0605220000465</b>	GSTIN/UIN/Temporary ID <b>06BEFPC0077R4Z8</b>	Date Of Application/Case Creation <b>10/05/2022</b>	Status <b>Appeal Submitted</b>
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APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT  
**WITHDRAWAL APPLICATION**  
REMAND DETAILS

Legal Name VIJAYALALITHA CHINTATrade Name - V.C Traders

APPLY FOR WITHDRAWAL -

Application for withdrawal

Case Number	Reason For Withdrawal	Date	Documents
No Records Found			

Dashboard > Services > User Services > My Applications > Case Details

ARN <b>AD060522000046S</b>	GSTIN/UIN/Temporary ID <b>06BEFPC0077R4Z8</b>	Date Of Application/Case Creation <b>10/05/2022</b>	Status <b>Appeal Submitted</b>
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APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

**WITHDRAWAL APPLICATION**

REMAND DETAILS

**Legal Name** VIJAYALALITHA CHINTA **Trade Name -** V.C Traders

**Form GST APL-01 W: Application for Withdrawal of Appeal Application**

Type \*  
Application for withdrawal

Order No \*  
ZD060222000429X

Order Date \*  
18/02/2022

Reason For Withdrawal \*

2. Acceptance of order of Higher Appellate authority/Court on similar subject matter

Attachments

Enter Document Description

Choose File No file chosen

Declaration

☒ I, VIJAYALALITHA CHINTA, hereby solemnly 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 \*  
VIJAYALALITHA CHINTA

Place \*  
Delhi

Designation / Status  
Lead

Date  
10/05/2022

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

Reason For Withdrawal \*

Select

1. Acceptance of order of the adjudicating authority

2. Acceptance of order of Higher Appellate authority/Court on similar subject matter

3. Need to file appeal again after rectification of mistakes/omission in the filed appeal

4. Amount involved in appeal is less than the monetary limit fixed for Appeal by the Board/Commissioner

5. Any Other Reason

ADD

Dashboard > Services > User Services > Acknowledgment on Withdrawal of Appeal Application English

### Acknowledgment On Withdrawal of Appeal Application

Your form has been successfully signed through EVC

Withdrawal Application for appeal is successfully submitted against **AD060422000045W**

GSTIN/Temporary ID/UIN	06BEFPC0077R4Z8
Date of filing	10/05/2022
Time of filing	17:27
Place of filing	Delhi
Name of the Taxpayer	VIJAYALALITHA CHINTA
Address	2, 1, Ambala, Ambala, Haryana, 133001
Name of the person who is submitting application	VIJAYALALITHA CHINTA

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

[DOWNLOAD](#) [OK](#)

**Note:** If the Appeal application is withdrawn before the admission of appeal, then the withdrawal is auto-approved, however if the Appeal application is withdrawn post admission, then it will be sent to Appellate Authority for approval.

The Appellate Authority will approve or reject the withdrawal application based on the stage where the appeal application is at.

**Case I:** Post admission of withdrawal of application, if SCN is not issued, the Appellate Authority can approve or reject the withdrawal of the appeal application.

**Case II:** Post admission of withdrawal of application, if SCN is issued, the Appellate Authority cannot approve the withdrawal of the appeal application. Hence the withdrawal application will get rejected.

If the appeal withdrawal is approved, the pre-deposited amount will be adjusted against the taxpayer's liability and the remaining demand id amount must be paid by taxpayer separately.

Dashboard > Services > User Services > Provisional Acknowledgement English

### Provisional Acknowledgement on submission of Form of Appeal

Your form has been signed successfully through EVC

Please submit certified copies within 7 days to get appeal admitted.

Your appeal has been successfully submitted against **AD060522000046S**

GSTIN/Temporary ID/UIN	06BEFPC0077R4Z8
Date of filing	10/05/2022
Time of filing	13:25
Place of filing	Delhi
Name of the Taxpayer	VIJAYALALITHA CHINTA
Address	2, 1, Ambala, Ambala, Haryana, 133001
Name of the person who is filing Appeal	VIJAYALALITHA CHINTA
Amount of pre-deposit	NA

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

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## 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)

