

# WELCOME

## to the Session on

## Appeal and Revision

Presentation by :

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## Theory of Appeal in GST in Nutshell

- Filing an Appeal against **Demand** Order (FORM GST APL-01)(Theory and Practical) [\[S.107\(1\); Rule-108; Form APL-01\] >>>](#)
- Filing an Appeal against **Registration** Order (FORM GST APL-01)(Theory and Practical) [\[S.25\(8\); Rule 16\(1\); Prviso to Rule 16\(3\); Suo-motu / Temporary Regn order REG-12\] >>>](#)
- Filing an Appeal against **Refund** Rejection Order(Theory and Practical) [\[Rule 93; PMT-03; para 15, 16 of Cir 125/2019\] >>>](#)
- Filing an Appeal against **Other** Orders(Theory and Practical) [\[S.121; S.80\] >>>](#)
- Filing **Reply and Rectification Request during Revision** Order Proceedings(Theory and Practical) [\[S.2\(99\), 108; Notification No. 5/2020-C.T., dated 13-1-2020; Rule-109B; RVN-01; APL-04\] >>>](#)
- Filing **Reply and Rectification Request during** Proceedings and Order of **First Appeal**(Theory and Practical) [\[production of additional evidence, Rule 112? Or 113\(3\)\] >>>](#)

**Proper officer for S.73 & 74:** (monetary jurisdiction for SCN & OIO)

Circular **31/05/2018-GST** dt.09.02.2018:

	Proper officer	CGST including Cess	IGST including Cess	CGST & IGST including Cess
	Superintendent of Central Tax	Upto Rs 10 lakh	Upto Rs 20 lakh	Upto Rs 20 lakh
	Deputy/Assistant Commissioner of Central Tax	Above Rs. 10 lakh & upto Rs. 1 crore	Above Rs. 20 lakh & upto Rs. 2 crore	Above Rs. 20 lakh & upto Rs. 2 crore
	Additional/Joint Commissioner of Central Tax	Above Rs. 1 crore without any limit	Above Rs. 2 crore without any limit	Above Rs. 2 crore without any limit

- Officers of Audit Commissionerates & Directorate General of GST Intelligence (DGGSTI) have power only to issue SCN.
- Adjudication thereof will be by the officers of the executive commissionerate having jurisdiction over principal place of business of the noticee.
- If there are multiple noticees falling in different jurisdictions, it will be adjudicated by the proper officer of that Commissionerate in whose jurisdiction the principal place of business of the noticee with the highest demand falls.
- If the SCN involves more than 5 cr amount, it will be adjudicated by an officer of the rank of Additional Director / Additional Commissioner (as assigned by the Board), who shall not be on the strength of DGGSTI and working there at the time of adjudication.
- If on the similar issues SCNs have also been issued by other adjudicating authorities, then all such SCNs will be adjudicated by the adjudicating authority competent to decide the case involving the highest amount.

# APPEALS AND REVISION

Ch XVIII [Ss 107 to 121]

Ch XIII [Rules 108 to 116]

Forms APL-01 to 08

- Section 6(3) of the CGST Act prohibits filing of an appeal arising out of the decision of an officer of Central Tax before an officer of State Tax or, as the case may be, Union Territory Tax.
- Section 121 of the Act excludes the decisions or orders of the following nature from the scope of appeal before higher fora:- (i) an order to direct transfer of a proceeding from an officer to the other, (ii) an order, pertaining to seizure or retention of records or documents, (iii) an order sanctioning prosecution under the Act and (iv) an order for payment of tax and other amount in installment in accordance with Section 80 of the Act.
- Pre-deposit u/s 107(6) is pre-condition for filing of appeal. In pre-GST era it was a condition for entertaining the appeal.
- Pre-deposit automatically stays the recovery of remaining amount [S.107(7)]. In pre-GST era no such express provision was there.
- Section 107(11) of the Act, which prohibits remand of case. Earlier it was by implication.

# **CABINET APPROVES CREATION OF THE NATIONAL BENCH OF THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL (GSTAT)**

## **PIB PRESS RELEASE, DATED 23-1-2019**

- The Union Cabinet, chaired by the Prime Minister Shri Narendra Modi, has approved the creation of National Bench of the Goods and Services Tax Appellate Tribunal (GSTAT).
- The National Bench of the Appellate Tribunal shall be situated at New Delhi. GSTAT shall be presided over by the President and shall consist of one Technical Member (Centre) and one Technical Member (State).
- The creation of the National Bench of the GSTAT would amount to one time expenditure of Rs.92.50 lakh while the recurring expenditure would be Rs.6.86 crore per annum.

- Goods and Services Tax Appellate Tribunal is the **forum of second appeal** in GST laws and the **first common forum of dispute resolution between Centre and States**. The appeals against the orders in first appeals issued by the Appellate Authorities under the Central and State GST Acts lie before the GST Appellate Tribunal, which is common under the Central as well as State GST Acts. **Being a common forum, GST Appellate Tribunal will ensure that there is uniformity in redressal of disputes** arising under GST, and therefore, in implementation of GST across the country.
- Chapter XVIII of the CGST Act provides for the Appeal and Review Mechanism for dispute resolution under the GST Regime. Section 109 of this Chapter under CGST Act empowers the Central Government to constitute, on the recommendation of Council, by notification, with effect from such date as may be specified therein, an Appellate Tribunal **known as the Goods and Services Tax Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority**.

➤ **1<sup>st</sup> Appeal** (with AA u/s 107) is against the order passed by the Adjudicating Authority.

➤ Who is the **Adjudicating Authority**?

Section 2(4):- Any authority, appointed or authorized to pass any order or decision under GST Act.

➤ Who is **not an Adjudicating Authority**?

Following are not covered under the ambit of adjudicating authority:

- |   |        |
|---|--------|
| (a) Central Board of Indirect Taxes and Customs | [CBIC] |
| (b) Revisional Authority,                       | [RA]   |
| (c) Authority for Advance Ruling,               | [AAR]  |
| (d) Appellate Authority for Advance Ruling*     | [AAAR] |
| (e) The Appellate Authority                     | [AA]   |
| (f) The Appellate Tribunal                      | [AT]   |
| (g) The Anti Profiteering Authority u/s171 (2)  | [APA]  |

[\*Finance Bill 2019 adds 'National Appellate Authority for Advance Ruling']

**Implication**:- An order passed by the above could not be contested before the Appellate Authority.

➤ Who is the **Appellate Authority**?

- As per S.2(8):- appointed or authorized to hear appeals filed against the orders or Adjudicating authority.
- Rule 109A [inserted by N/N 55/17 CT dt 15.11.17]:- An Appellate Authority shall be:
  - (a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;
  - (b) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent.



➤ Who, when & how could prefer an appeal before the Appellate Authority?

(a) Any person aggrieved by the order or decision of the adjudicating authority

[**Name-** Appeal, **FORM** GST APL-01, **Time-** 3+1 month from date of communication of order, **Pre-deposit-** 100% of admitted Tax, int, fine, fee, penalty + 10% of tax in dispute (max 25 cr) as per s.107(6); **When-** if aggrieved; **For-** decision]

(b) Any authorised officer on direction of the Commissioner

[**Name-** Application, **FORM** GST APL-03, **Time-** 6+1 month from date of communication of order, **Pre-deposit-** nil; **When-** after examining legality/propriety of subordinate's order on own motion or on request from SGST Commr; **For-** determination of specified points]

# SECTIONS

# Ch XVIII [Sections 107 to 121]

## **S.107/R.108/APL-1, 3- Appeals to Appellate Authority**

108- Powers of Revisional Authority

109- Constitution of Appellate Tribunal and Benches thereof

110- President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.

111- Procedure before Appellate Tribunal

## **S.112/R.110/APL-5, 7- Appeals to Appellate Tribunal**

113- Orders of Appellate Tribunal

114- Financial and administrative powers of President

115- Interest on refund of amount paid for admission of appeal

116- Appearance by authorised representative

## **S.117/R.114/APL-8-- Appeal to High Court**

## **118- Appeal to Supreme Court**

119- Sums due to be paid notwithstanding appeal etc.

120- Appeal not to be filed in certain cases

121- Non-appealable decisions and orders

**RULES**

## Ch XIII [Rules 108 to 116]

108- Appeal to the Appellate Authority

109- Application to the Appellate Authority

109A- Appointment of Appellate Authority

110- Appeal to the Appellate Tribunal

111- Application to the Appellate Tribunal

112- Production of additional evidence before the Appellate Authority

113- Order of Appellate Authority or Appellate Tribunal

114- Appeal to the High Court

115- Demand confirmed by the Court

116- Disqualification for misconduct of an authorised representative.

FORMS

## Forms: APL-01 to APL-08

APL-01- Appeal to Appellate Authority

APL-02- Acknowledgement for submission

APL-03- Application to the Appellate Authority u/s 107(2)

APL-04- Summary of the demand after issue of order by the Appellate Authority, Tribunal, or Court

APL-05- Appeal to the Appellate Tribunal

APL-06- Cross-objections before the Appellate Tribunal u/s.112(5)

APL-07-Application to the Appellate Tribunal u/s 112(3)

APL-08- Appeal to the High Court u/s 117

## Section 107 (1) of the CGST Act :-

*Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.*

## Section 107(6) :- [Mandatory Pre-deposit]

*No appeal **shall be filed** under sub-section (1), unless the appellant has paid—*

*(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and*

*(b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed.*

[Note:- As against the words “**shall be filed**” The earlier laws [s.35F of the CEA, 1944, s.129E of the Customs Act, 1962] stipulated that the appellate authorities “**shall not entertain**” the appeals unless the pre-deposit is made.



## **Section 107 (2) of the CGST Act :-**

*Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.*

## **Section 107(6) :- [Mandatory Pre-deposit]**

*No appeal **shall be filed** under sub-section (1), unless the appellant has paid—*

*(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and*

*(b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed.*

# SUMMARY TABLE

# New Rule 109A [inserted by N/N 55/17 CT dt 15.11.17]

	Authority	Appellate Authority
1	Superintendent, Deputy Commissioner, Assistant Commissioner	Additional Commissioner (Appeals)
2	Additional or Joint Commissioner	Commissioner (Appeals)
3	Additional Commissioner (Appeals) Commissioner (Appeals)	TRIBUNAL NATIONAL BENCH if one of the issues involved relates to the place of supply.
		TRIBUNAL STATE BENCH in other cases
4	TRIBUNAL STATE BENCH	High Court
5	High Court TRIBUNAL NATIONAL BENCH	Supreme Court

		AA	RA	AT	HC	SC
1	Appeal against order passed by:-	Adjudication Authority 107(1) -Form APL-01	Suo motu revision u/s 108 (TP can not apply)	AA Or RA  May not admit if amt is upto 50k	State / Area bench of AT (if substantial question of law)	National / Regional bench of AT or HC (if HC certifies as fit case)
2	Departmental appeal i.e. (Review Application)	Only on review by Commr S.107 (2,3) Form APL-03	N/A	Only on review by Commr S.112(3,4) Form APL-08	..Do..	..Do..
3	Place of Supply matters	Yes	Yes	Only in National / Regional bench of Tribunal	No	Yes
4	Other matters	Yes	Yes	State/area bench can hear	Yes	Yes
5	Time limit	3 + 1 month 6 + 1 month for dept. S.107(1, 4)	After 3 months but within 3 years & only if appeal not filed.	3 + 3 month 6 + 1 month for dept. S.112(1, 6) -cross objection within 45 days from notice	180 days + condoned delay without limit	As per CPC, 1908

		AA	RA	AT	HC	SC
6	Appeal Fee	No	N/A	Rs 1000/- per lakh of tax/ITC (Max-25000/-	-	-
7	Pre-deposit (Mandatory)  <b>Note-</b> a cap of 25 cr (for AA) and 50 cr (for AT)	100% of admitted part of tax, int, fine, fee, penalty + 10% of remaining amt of tax in dispute. [107(6)]	N/A	100% of admitted part of tax, int, fine, fee, penalty + Additional 20% of remaining amt of tax in dispute. [112(8)]	All tax dues	All tax dues
8	If assessee wins	Refund with interest u/s 56 from date of payment. S.115	N/A	Refund u/s 56 from date of payment. S.115	Refund	Refund
9	Remand back	No. S.107(11)	N/A	Yes. S.113(1)		
10	Rectification of mistake for apparent error	Within 6 months. S.161	Within 6 months. S.161	Within 3 months. S.113(3)		
11	Can representative appear	Yes. S.116(1)	Yes	Yes.		
12	Further appeal to HC / SC	No	No	Yes		

		AA	RA	AT	HC	SC
6	Additional Ground permitted?	Yes, if the omission was not willful & unreasonable 107(10)		Yes, if he was prevented, refused, PH not given	As per CPC	

# Constitution of Tribunal

A two-tier Tribunal consisting of:

1. A National Bench and its Regional Benches.
2. A State Bench and its Area Benches.



	<b>NATIONAL BENCH AND REGIONAL BENCHES</b>	<b>STATE BENCH AND AREA BENCHES</b>
<b>Qualifications</b>		
1. for President	Former Judge of Supreme Court, former or present Chief Justice of a High Court or a High Court Judge with five years experience.	Senior-most Judicial Member.
2. For Judicial Member	High Court Judge, District Judge, Indian Legal Service officer of Additional Secretary level.	High Court Judge, District Judge, Indian Legal Service officer of Additional Secretary level.
3. For Technical Member	a member of Indian Revenue (Customs and Central Excise) Service, Group A, and has completed at least fifteen years of service in Group A;	an officer of the State Government not below the rank of Additional Commissioner of Value Added Tax or the State goods and services tax, etc.,
<b>Appointment of President and Judicial Members</b>	Appointed by the Central Government after consultation with the Chief Justice of India or his nominee:	Appointed by the State Government after consultation with the Chief Justice of the High Court of the State or his nominee
<b>Appointment of Technical Members</b>	The Technical Member (Centre) and Technical Member (State) of the National Bench and Regional Benches shall be appointed by the Central Government	The Technical Member (Centre) of the State Bench or Area Benches shall be appointed by the Central Government and Technical Member (State) of the State Bench or Area Benches shall be appointed by the State Government.

# Details of Provisions

### Later changes:-

- **Caping Pre-deposit for Appeals** - Limit on mandatory pre-deposit: The mandatory pre-deposit for appeals, is now 10% for the first appeal and an additional 20% of the tax dispute for the second stage of appeals. It is now proposed to stipulate a ceiling of Rs. 25 Crore and 50 Crore respectively for these appeals. This benefits appellants whose tax dispute runs into more than 250 Crore rupees. **[Inserted in s.107(6)(b) by the CGST (Amdt) Act, 2018 dt 30.8.18]**
- **Raising threshold for departmental appeals:-** CBEC instruction Dt 11 July 2018 :- Centre has increased the threshold monetary limit for tax department to file the appeal before ITAT/CESTAT from earlier Rs 10 lakh to Rs 20 lakh. The threshold monetary limit in case of high courts has been revised up to Rs 50 lakh, from Rs 20 lakh. For the Supreme Court, the newly revised limit is Rs 1 crore compared to Rs 25 lakh earlier. A PIL has been filed in SC against this.

Sl. No.	Appeal Fora	Present limit for filing appeal (Rs.)	Enhanced limit (Rs.)
1.	ITAT / CESTAT	10 lakhs	20 lakhs
2.	High Courts	20 lakhs	50 lakhs
3.	Supreme Court	25 lakhs	1 Crore

- Right to appeal is a statutory rights. Accordingly some fetters are there viz- Time limit, Pre-deposit, Non-appealable orders etc.
- Cross empowerment between CGST and SGST/UTGST officers is provided so that central officer may adjudicate upon the SGST element of tax also.
- Tribunal is the last fact finding authority.
- If OIO was passed by the Central officer, appeal will lie only with the Central tax AA [S.6 CGST Act].
- **W.e.f. 15.11.17 Rule 109A**- appeal against order of AC/DC will lie with Additional Commissioner (Appeals) & appeal against order of JC/ADC will lie with Commissioner (Appeals).

## At the Revisional Authority:- [S.108]

1. Suo-motu consideration or on reference by SGST Commissioner
2. If order is erroneous i.e. Prejudicial to interest of revenue + illegal or improper or it has not considered the facts or CAG observations.
3. Only after 3 months but within three years (if appeal not filed)
4. Enhance, modify, Annul the decision/order
5. Can pass order on a point not decided in OIA, within 3 years from the OIO or 1 year from OIA whichever is later.
6. No revision till the appeal period is over.
7. Revision order can not be revised twice.
8. Final and binding unless appealed.
9. Stay period excludible
10. Pendency period of appeal at HC/SC against AT's decision in similar matter is excludible from 3 years.

## First appeal ie. At the Appellate Authority:- [S.107]

1. Provisional acknowledgement after filing APL-1. Final acknowledgement in APL-2 with an appeal number on submission of Certified copy. If certified copy submitted within 7 days, then date of provisional acknowledgment is the deemed as date of Appeal, other wise date of of submission of certified copy is the deemed date of appeal. [Rule 108]. These restriction are not given in Rule 109 i.e. for departmental appeal.
2. Personal Hearing; Maximum 3 adjournment to each appellant.
3. Additional Ground admissible only if omission was not willful or unreasonable. S.107(10)
4. Confirm, modify, Annul after necessary inquiry.
5. No remand back
6. Not without giving opportunity to show cause:-
  - a) Enhancing fine, fee, penalty in lieu of confiscation
  - b) Confiscating goods of greater value
  - c) Reducing refund or ITC
7. Only by SCN u/s 73, 74:-
  - a) Enhancing tax,
  - b) Confirming erroneous refund / ITC beyond the scope of impugned order.
8. Speaking order:- written order stating
  - points for determination
  - the decision thereon &
  - The reason for such decision.

8. Stay period excludible
9. Copy of order i.e. OIA to :- Appellant, Respondant, Adjudicating Authority, Jurisdictional Commissioner.
10. Order in Appeal is final and binding unless further appealed against.

## Second Appeal i.e. At the Appellate Tribunal :- [S.111, 112,113]

1. Matters involving more than Rs. 50000/- [if less, then discretionary to AT] [s.112(2)]
2. Cross objection within 45 days. [s.112(5)]
3. Fee : Rs. 1000/- per lakh of tax / ITC (Maximum 25000/-)
4. POS matters (or any one issue relating to POS) can be heard only by the National or Regional benches.
5. On being so notified, one State Tribunal may hear matters of other State/UT
6. Single member bench may hear case involving up to 5 lakh
7. Matters will be decided by majority.
8. Confirm, modify, annul, Remand back [s.113(1)]
9. Not bound by CPC [s.111(1)]
10. Can regulate own procedure
11. Enjoy some powers of Civil Court [s.111(2)]
12. Its orders are enforceable as a decree [s.111(3)]
13. Proceedings are deemed judicial [s.111(4)]
14. Additional evidence only if appellant was prevented, or evidence was refused to be considered, or no opportunity to be heard was given.
15. To dispose within 1 year (if possible). [s.113(4)]
16. P.H. must be before increasing the liability or decreasing the refund. [proviso to s.113(1)]



## Third Appeal i.e. At the High Court :- [S.117]

1. On substantial question of law
2. H.C. can determine issues which are not determined or wrongly determined by the A.T. [s.117(5)]
3. Hearing by at least two judge bench [s.117(6)]
4. Decision by majority or by reference to additional judges [s.117(7)]
5. Jurisdiction of Civil court is barred. [S.120]
6. No appeal against fixation of pre-deposit by the Govt. [S.120]
7. Sum payable even if appeal is filed with HC / SC. [S.119]

## Forth Appeal i.e. At the Supreme Court :- [S.118]

1. On question of law
2. On certification by the H.C. that it is fit case to be decided by the S.C.  
[s.118(1)(b)]
3. CPC, 1908 applies. [s.118(2)]

## Non-Appealable Orders:- [s.121]

Appeals cannot be made against following decisions taken by a GST officer-

- An order to transfer the proceedings from one officer to another officer
- An order to seize or retain books of account and other documents; or
- An order sanctioning prosecution under the Act; or
- An order allowing payment of tax and other amount in installments

- (3) **Formation of GST Appellate Tribunal :** There is delay in formation Appellate Tribunal, the issue which has been decided against the registered person by the adjudicating authority or refund application has been rejected by the appropriate authority and appeal against the said order is pending before the appellate authority. But the appellate process is being kept pending by several appellate authorities on the grounds that the appellate Tribunal has not been constituted and that till such time no remedy is available against their Order-in-Appeal, such appeals cannot be disposed of. However, on the recommendations of the GST Council, the Government issued the Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 vide Order No. 9/2019-C.T., dated December 3, 2019. It was provided through the said Order that the appeal to Tribunal can be made within three months (six months in case of appeals by the Government) from the date of communication of order or date on which the President of the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later. C.B.I. & C. vide Circular No. 132/2/2020-GST, dated March 18, 2020 [2020 (34) G.S.T.L. C3], has clarified that the prescribed time-limit to make an application to the appellate Tribunal will be counted from the date on which President or the State President enters the office. Hopefully, the Government takes necessary initiative for the Appellate Tribunal should be in place as soon as possible
- The absence of a GST Tribunal under the CGST Act has been a long-standing problem, which has led to many pending disputes, with no opportunity to appeal and get satisfaction. Decisions of various high courts directing department not to initiate recovery proceedings as long as the appeal period has not expired is a great relief to the taxpayers. However, this is not a long-term solution. The absence of a proper appeal mechanism is a big challenge both for the government and the taxpayers which should be prioritised, and the issue should be resolved at the earliest.
  - Under the existing law, there is no such express provision regarding power of the Commissioner (Appeals) for remand of a case to the adjudicating authority. The Hon'ble Supreme Court in the case of *Union of India v. Umesh Dhaimode*, reported in [1998 \(98\) E.L.T. 584](#) (S.C.), observed that the power of Commissioner (Appeals) to annul an order includes power of remand. Later, Hon'ble High Court of Gujarat has pronounced similar judgment in the case of *CCE v. Medico Labs* [[2004 \(173\) E.L.T. 117](#) (Guj.)]. In terms of the provisions of Section 107(11) of the Act, which prohibits remand of case to the adjudicating authority, it appears that the probability of disputes in this regard has been put to rest in the GST regime.

- **What will be the constitution of the National Appellate Tribunal?**
- National Appellate Tribunal will be formed as follows-
- The National Bench (at Delhi) will be headed by a National President with 1 Technical member from Centre and from State (National Bench)
- Regional Benches (a Judicial Member, one Technical Centre Member and one Technical Member from State)
- One Bench for each State (State Benches) headed by State President
- Area Benches under State Benches
- Every State & Area Bench will consist of judicial and technical persons (CGST and SGST) as prescribed
- The qualifications, eligibility and appointment of the National President, Judicial and CGST Members will be as per the Act and the recommendations of the Council.

# THANK YOU



**RULE 93. Credit of the amount of rejected refund claim.** — (1) Where any deficiencies have been communicated under sub-rule (3) of rule 90, the amount debited under sub-rule (3) of rule 89 shall be re-credited to the electronic credit ledger. [Amt will be re-credited after deficiency memo RFD-03]

(2) Where any amount claimed as refund is rejected under rule 92 [order sanctioning refund], either fully or partly, **the amount debited, to the extent of rejection, shall be re-credited** to the electronic credit ledger by an order made in **FORM GST PMT-03**. [refund rejected under RFD-06 will be re-credited]

**Explanation.** — For the purposes of this rule, **a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal.**

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➤ **Para 15 & 16 of Circular No. 125/44/2019-GST dt 18.11.2019**

15. Further, there are doubts on the procedure to be followed in **situations where the final refund amount to be sanctioned in FORM GST RFD-06 is less than the amount of refund sanctioned provisionally through FORM GST RFD-04**. For example, consider a situation where an applicant files a refund claim of Rs. 100/- on account of zero-rated supplies. The proper officer, after *prima facie* examination of the application, sanctions Rs. 90 as provisional refund through **FORM GST RFD-04** and the same is electronically credited to his bank account. However, on detailed examination, it appears to the proper officer that only an amount of Rs. 70 is admissible as refund to the applicant. In such cases, **the proper officer shall have to issue a show cause notice to the applicant, in FORM GST RFD-08, under section 54 of the CGST Act, read with section 73 or 74 of the CGST Act**, requiring the applicant to show cause as to why :

(a) the amount claimed of Rs. 30/- should not be rejected as per the relevant provisions of the law; and

(b) the amount of Rs. 20/- erroneously refunded should not be recovered under section 73 or section 74 of the CGST Act, as the case may be, along with interest and penalty, if any.

16. **The proper officer for adjudicating the above case shall be the same as the proper officer for sanctioning refund under section 54 of the CGST Act.** The above notice shall be adjudicated following the principles of natural justice and an order shall be issued, in **FORM GST RFD-06**, under section 54 of the CGST Act, *read with section 73 or section 74 of the CGST Act*, as the case may be. If the adjudicating authority decides against the applicant in respect of both points (a) and (b) above, then an amount of Rs. 70/- will have to be sanctioned in **FORM GST RFD-06**, and an amount of Rs. 20/-, along with interest and penalty, if any, shall be entered by the officer in the electronic liability register of the applicant through issuance of **FORM GST DRC-07**. Further, if the application pertains to refund of unutilized/accumulated ITC, then Rs. 30/-, i.e. the amount rejected, shall have to be re-credited to the electronic credit ledger of the applicant through **FORM GST PMT-03**. **However, this re-credit shall be done only after the receipt of an undertaking from the applicant to the effect that he shall not file an appeal** or in case he files an appeal, the same has been finally decided against the applicant. In such cases, it may be noted that **FORM GST RFD-08** and **FORM GST RFD-06**, are to be considered as show cause notice and adjudication order respectively, under both section 54 (for rejection of refund) and section 73/74 of the CGST Act as the case may be (for recovery of erroneous refund).

Form GST APL - 01 [See rule  
108(1)]

Appeal to Appellate Authority

1. GSTIN/ Temporary ID/UIN–
- 2.
3. Legal name of the appellant -
4. Trade name, if any –
- 5.

6. Address -

7.

8. Order no. - Order date -

a

Designation and address of the officer passing the order appealed against -

Date of communication of the order appealed against -

Name of the authorised representative -

Details of the case under dispute -

Brief issue of the case under dispute -

( ) Description and classification of goods/ services in dispute-

(iii) Period of dispute-

(iv) Amount under dispute:

Description	Central	State/ UT tax	Integrated	Cess
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

(v) Market value of seized goods

10. Whether the appellant wishes to be heard in person – Yes / No

11. Statement of facts:-

12. Grounds of appeal:-

13. Prayer:-

14. Amount of demand created, admitted and disputed



Particulars of demand/ refund	Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
	Amount of demand created	a) Tax/ Cess					< total	< total
		b) Interest					> < total >	

	(A)	c) Penalty					< total	
		d) Fees					>	
		e) Other charges					< total	
	Amount of admitted (A)	a) Tax/ Cess					>	< total >
		b) Interest					< total	
		c) Penalty					>	
		d) Fees					< total	
		e) Other charges					>	
	Amount of disputed (A)	a) Tax/ Cess					< total	< total >
		b) Interest					>	
		c) Penalty					< total	
		d) Fees					>	
		e) Other charges					< total	

15. Details of payment of admitted amount and pre-deposit:-

(a) Details of payment required

Particulars			Cent ral tax	State/ UT tax	Inte grat ed	Ces s	Total amount	
	a) Admitted amount	Tax/ Cess					< total	< total >
		Interest					< total	
		Penalty					<total	

							>	
		Fees					< total >	
		Other charges					< total >	
	b) Pre-deposit (10% of disputed tax)	Tax/ Cess					< total >	

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit	Debit entry no.	Amount of tax paid			
					Central	State/UT	Integrated	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others									

16. Whether appeal is being filed after the prescribed period - Yes / No

17. If 'Yes' in item 17 –

(a) Period of delay –

(b) Reasons for delay -

Verification

☐ I, < \_\_\_\_\_ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place: Date:      <Signature>

Name of the Applicant:

Form GST APL – 02 [See rule 108(3)]

Acknowledgment for submission of appeal

<Name of applicant><GSTIN/Temp ID/UIN/Reference Number with date >

Your appeal has been successfully filed against < Application Reference Number >

1. Reference Number-
2. Date of filing-
3. Time of filing-
4. Place of filing-
5. Name of the person filing the appeal-
6. Amount of pre-deposit-
7. Date of acceptance/rejection of appeal-
8. Date of appearance-  
Time:

Date:

9. Court Number/ Bench

Court:Bench:

Place: Date:

Signature>

Name: Designation:

On behalf of Appellate Authority/Appellate Tribunal/Commissioner /  
Additional or Joint Commissioner

**Form GST APL - 03 [See rule 109(1)]**

**Application to the Appellate Authority under sub-section (2) of Section 107**

1. Name and designation of the appellant Name-  
Designation-  
Jurisdiction-  
State/Center-  
Name of the
2. GSTIN/ Temporary ID /UIN-
3. Order no. Date-
4. Designation and address of the officer passing the order appealed
5. Date of communication of the order appealed against-
6. Details of the case under dispute-
  - (i) Brief issue of the case under dispute-
  - (ii) Description and classification of goods/ services in dispute-
  - (iii) Period of dispute-
  - (iv) Amount under dispute-

Description	Central tax	State/ UT	Integrated	Cess
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

7. Statement of facts-
8. Grounds of appeal-
9. Prayer-

10. Amount of demand in dispute, if any -

Particulars of demand/refund, if any	Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	Amount of demand created,	a) Tax/ Cess					< total	< total
		b) Interest					<	<

	if any (A)						total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount under dispute (B)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

Place:

Date:

Signature>

Name of the Applicant Officer:

Designation:

Jurisdiction:

Form GST APL – 04  
[Seerules113(1) & 115]

Summary of the demand after issue of order by the Appellate Authority, Tribunal or Court

Order no. -

Date of order -

- |    |                             |         |       |
|----|-----------------------------|---------|-------|
| 1. | GSTIN/ Temporary ID/UIN -   |         |       |
| 2. | Name of the appellant-      |         |       |
| 3. | Address of the appellant-   |         |       |
| 4. | Order appealed against-     | Number- | Date- |
| 5. | Appeal no.                  |         | Date- |
| 6. | Personal Hearing –          |         |       |
| 7. | Order in brief-             |         |       |
| 8. | Status of order-            |         |       |
|    | Confirmed/Modified/Rejected |         |       |
| 9. | Amount of demand confirmed: |         |       |

[illegible]

Place: Date:



Signature>

< Name of the Appellate Authority /Tribunal/  
Jurisdictional Officer>

Designation:

Jurisdiction:

## Appeal to the Appellate Tribunal

- | Description      | Central tax | State/ UT | Integrated | Cess |
|------------------|-------------|-----------|------------|------|
| a) Tax/ Cess     |             |           |            |      |
| b) Interest      |             |           |            |      |
| c) Penalty       |             |           |            |      |
| d) Fees          |             |           |            |      |
| e) Other charges |             |           |            |      |

- | Particulars of demand | Particulars                            |              | Central tax | State/UT tax | Integrated tax | Cess | Total amount |          |
|-----------------------|--|--------------|-------------|--------------|----------------|------|--------------|----------|
|                       | Amount demanded/ rejected & if any (A) | a) Tax/ Cess |             |              |                |      | <total >     |          |
|                       |  | b) Interest  |             |              |                |      | < total >    | <total > |
|                       |  | c) Penalty   |             |              |                |      | < total      |          |

		d) Fees					>		
							<total		

							>	
		e) Other charges					< total >	
	Amount under dispute (B)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount admitted (C)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

14. Details of payment of admitted amount and pre-deposit:

(a)Details of amount payable :

Particulars			Central	State/UT	Integrated	Cess	Total amount	
	a) Admitted	Tax/ Cess					<total	<total

		Interest					< total >	
		Penalty					< total >	
		Fees					< total >	
		Other charges					< total >	
	b) Pre-deposit (20% of disputed tax)	Tax/ Cess					< total >	

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 20% of the disputed admitted tax and cess)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit	Debit entry	Amount of tax paid			
					Integrated	Central	State/UT	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit					
2.	Central tax		Cash Ledger					
			Credit					
3.	State/UT tax		Cash Ledger					
			Credit					
4.	CESS		Cash Ledger					
			Credit					

(c) Interest, penalty, late fee and any other amount payable and paid:

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11

1.	Interest									
----	----------	--	--	--	--	--	--	--	--	--

2. Penalty
3. Late fee
4. Others (specify)

Verification

☐ I, < \_\_\_\_\_ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place: Date:

Signature>

Name of the Applicant: Designation /Status:

Form GST APL – 06 [See  
rule 110(2)]

Cross-objections before the Appellate Tribunal under sub-section (5) of section 112

Sr. No.	Particulars				
1	Appeal No. -		Date of filing -		
2	GSTIN/ Temporary ID/UIN-				
3	Name of the appellant-				
4	Permanent address of the appellant-				
5	Address for communication-				
6	Order no.		Date-		
7.	Designation and Address of the officer passing the order appealed against-				
8.	Date of communication of the order appealed against-				
9.	Name of the representative-				
10.	Details of the case under dispute-				
(i)	Brief issue of the case under dispute-				
(ii)	Description and classification of goods/ services in dispute-				
(iii)	Period of dispute-				
(iv)	Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess
	a) Tax				
	b) Interest				
	c) Penalty				
	d) Fees				
	e) Other charges (specify)				
(v)	Market value of seized goods-				
11	State or Union Territory and the Commissionerate (Centre) in which the order or decision was passed (Jurisdiction details)-				
12	Date of receipt of notice of appeal or application filed with the Appellate				



	case may be-					
13	Whether the decision or order appealed against involves any question relating to place of supply -  Yes                      No					
14	In case of cross-objections filed by a person other than the Commissioner of State/UT tax/Central tax					
	(i) Name of the Adjudicating Authority-					
	(ii) Order Number and date of Order-					
	(iii) GSTIN/LIN/Temporary ID-					
	Head	Tax	Interest	Penalty	Refund	Total
	Integrated tax					
	Central tax					
	State/UT tax					
	Cess					
15	Details of payment					
	Head	Tax	Interest	Penalty	Refund	Total
	Central tax					
	State/UT tax					
	Integrated tax					
	Cess					
	Total					

16	In case of cross-objections filed by the Commissioner State/UT tax/Central tax:		
	(i)	Amount of tax demand dropped or reduced for the period of dispute	
	(ii)	Amount of interest demand dropped or reduced for the period of dispute	
	(iii)	Amount of refund sanctioned or allowed for the period of dispute	
	(iv)	Whether no or lesser amount imposed as penalty	
		TOTAL	
17	Reliefs claimed in memorandum of cross -objections.		
18	Grounds of Cross objection		
	Verification		
	I, _____ the respondent, do hereby		
	declare that what is stated above is true to the best of my information and belief.		
	Verified today, the _____ day of _____ 20...		
	Place:		
	Date: <Signature>		
Name of the Applicant/ Officer:			
Designation/Status of Applicant/ officer:			

Form GST APL – 07 [See rule 111(1)]

Application to the Appellate Tribunal under sub section (3) of Section 112

1. Name and Designation of the appellant Name:

Designation

Jurisdiction

State/Center-

Name of the State:

2. GSTIN/ Temporary ID /UIN-

3. Appellate Order no. Date-

4. Designation and Address of the Appellate Authority passing the order appealed against-

5. Date of communication of the order appealed against-

6. Details of the case under dispute:

(i) Brief issue of the case under dispute-

(ii) Description and classification of goods/ services in dispute-

(iii) Period of dispute-

(iv) Amount under dispute:

Description	Central tax	State/ UT	Integrated	Cess
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

7. Statement of facts-

8. Grounds of appeal-

9. Prayer-

10. Amount demanded, disputed and admitted:

Particulars of demand, if any	Particulars	Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
	Amount of					< total	<
	a) Tax/ Cess						

	demand						>	total
	created if	h) Interest					< total	
	any						>	-

	(A)	c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount under dispute (B)	a) Tax/ Cess					< total >	/ total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

Place:  
Date:

< Signature

Name of the Officer:  
Designation:  
Jurisdiction:-

Form GST APL – 08

[See rule 114(1)]

Appeal to the High Court under section 117

- 1.
2. Appeal filed by ----- Taxable person / Government of <-->  
GSTIN/ Temporary ID/UIN-
- 3.
4. Name of the appellant/ officer-
5. Permanent address of the appellant, if applicable-
- 6.
7. Address for communication-
- 8.
9. Order appealed against                      Number                      Date-

Name and Address of the Appellate Tribunal passing the order appealed against-

Date of communication of the order appealed against-

Name of the representative

Details of the case under dispute:

- (i) Brief issue of the case under dispute with synopsis
- (ii) Description and classification of goods/ services in dispute
- (iii) Period of dispute
- (iv) Amount under dispute

Description	Central tax	State/ UT	Integrated	Cess
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- (v) Market value of seized goods

10. Statement of facts
- 11.
12. Grounds of appeal
13. Prayer

Verification

I, < \_\_\_\_\_ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place: Date:

<Signature>

Name: Designation/Status:





➤ **Appeal against demand order [S.107(1); Rule-108; Form APL-01]**

**RULE 108. Appeal to the Appellate Authority.** — (1) An appeal to the **Appellate Authority** under sub-section (1) of section 107 shall be filed in **FORM GST APL-01**, along with the **relevant documents**, either **electronically or otherwise** as may be notified by the Commissioner, and a **provisional acknowledgement** shall be issued to the appellant immediately.

**Section 107(1):- Appeals to Appellate Authority.** — Any person **aggrieved** by any **decision or order** passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act **by an adjudicating authority** may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

**Note:**

- (1) [Name- Appeal, **FORM GST APL-01**, Time- 3+1 month from date of communication of order, **Pre-deposit**- 100% of admitted Tax, int, fine, fee, penalty + 10% of tax in dispute (max 25 cr) as per s.107(6); **When**- if aggrieved; For- decision]
- (2) The 'appellate authority' is specified under **Rule 109A** of the CGST Rules to be (i) **The Commissioner (Appeals)**, where the order sought to be appealed against is passed by Additional Commissioner or Joint Commissioner; (ii) **The Additional Commissioner (Appeals)**, where the order sought to be appealed against is passed by Deputy Commissioner or Assistant Commissioner or Superintendent. The appellate authority is empowered to confirm, modify or annul the decision or order appealed against, but, not to refer the case back to the adjudicating authority (remand) who passed the order [Section 107(11)].

(2)

**RULE 26. Method of authentication.** — (1) All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, **appeals** or any other document required to be submitted under the provisions of these rules **shall be so submitted electronically with digital signature certificate or through e-signature** as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) **or verified by any other mode** of signature or verification as notified by the Board in this behalf : **Provided** that a registered **person registered under the provisions of the Companies Act, 2013 (18 of 2013)** shall furnish the documents or application verified through **digital signature certificate**.

[**Provided** further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC) :

**Provided** also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through electronic verification code (EVC).]

(2) **Each document including the return furnished online shall be signed or verified through electronic verification code -**

- (a) in the case of an **individual**, by the individual himself or where he is absent from India, by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
- (b) in the case of a **Hindu Undivided Family**, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta;
- (c) in the case of a **company**, by the chief executive officer or authorised signatory thereof;
- (d) in the case of a **Government** or any Governmental agency or local authority, by an officer authorised in this behalf;
- (e) in the case of a **firm**, by any partner thereof, not being a minor or authorised signatory thereof;
- (f) in the case of **any other association**, by any member of the association or persons or authorised signatory thereof;
- (g) in the case of a **trust**, by the trustee or any trustee or authorised signatory thereof; or
- (h) in the case of **any other person**, by some person competent to act on his behalf, or by a person authorised in accordance with the provisions of section 48.

(3) All notices, certificates and orders under the provisions of this Chapter **shall be issued electronically by the proper officer or any other officer authorised** to issue such notices or certificates or orders, through digital signature certificate [or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf.]

(2) The grounds of appeal and the form of verification as contained in **FORM GST APL-01** **shall be signed** in the manner specified in rule 26.

(3) A **certified copy of the decision or order appealed against shall be submitted within seven days** of filing the appeal under sub-rule (1) and a **final acknowledgement**, indicating appeal number shall be issued thereafter in **FORM GST APL-02** by the Appellate Authority or an officer authorised by him in this behalf :

**Provided** that where the certified copy of the decision or order is submitted within seven days from the date of filing the **FORM GST APL-01**, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and **where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.**

**Explanation.** — For the provisions of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

## Form GST APL-01

[See rule 108(1)]

### Appeal to Appellate Authority

1. GSTIN/Temporary ID/UIN -
2. Legal name of the appellant -
3. Trade name, if any -
4. Address -
5. Order no. - Order date -
6. Designation and address of the officer passing the order appealed against -
7. Date of communication of the order appealed against -
8. Name of the authorised representative -
9. Details of the case under dispute -
  - (i) Brief issue of the case under dispute -
  - (ii) Description and classification of goods/services in dispute -
  - (iii) Period of dispute -
  - (iv) Amount under dispute :

Description	Central tax	State/UT tax	Integrated tax	Cess
(a) Tax/Cess				
(b) Interest				
(c) Penalty				
(d) Fees				
(e) Other charges				

- (v) Market value of seized goods
10. Whether the appellant wishes to be heard in person - Yes/No
11. Statement of facts :-
12. Grounds of appeal :-
13. Prayer :-
14. Amount of demand created, admitted and disputed

Particulars of demand/refund	Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	Amount of demand created (A)	(a) Tax/Cess					< total >	< total >
		(b) Interest					< total >	
		(c) Penalty					< total >	
		(d) Fees					< total >	
		(e) Other charges					< total >	
	Amount of demand admitted (B)	(a) Tax/Cess					< total >	< total >
		(b) Interest					< total >	
		(c) Penalty					< total >	
		(d) Fees					< total >	
		(e) Other charges					< total >	



16. Whether appeal is being filed after the prescribed period - Yes/No

17. If 'Yes' in item 17 -

(a) Period of delay -

(b) Reasons for delay -

[18. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7]
	Admitted amount [in the Table in sub-clause (a) of clause 15 (item (a))]					

#### Verification

☐ I, < \_\_\_\_\_ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place :

Date :

<Signature>

Name of the Applicant :

\_\_\_\_\_

- **Appeal against suo motu Registration (Temporary Regn) order [S.25(8); Rule 16(1); Prviso to Rule 16(3); Form REG-12; Circular No. 1/1/2017-GST dt 26.6.17; APL-01]**

**Section 107(1):- Appeals to Appellate Authority.** — Any person aggrieved by **any decision or order passed under this Act** or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act **by an adjudicating authority** may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

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**Section 2(4):- “adjudicating authority”** means any authority, **appointed or authorised to pass any order or decision under this Act**, but does not include the [Central Board of Indirect Taxes and Customs], the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, [the National Appellate Authority for Advance Ruling,] [the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171];

**Note:-** under GST **Circular No. 1/1/2017, dated 26-6-2017**, Superintendent is authorized to pass suo-moto or Temporary Registration in form REG-12 in terms of S.25(8) & Rule 16. Thus, he is 'adjudicating authority' and accordingly, his suo motu registration order is appealable. [see the circular ahead]

**Note:-** Amount to be shown or pre-

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**Section 25(8):- Suo Motu Registration:-** Where a person who is liable to be registered under this Act fails to obtain registration, the **proper officer may**, without prejudice to any action which may be taken under this Act or under any other law for the time being in force, **proceed to register such person** in such manner as may be prescribed.

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**RULE 16 (1):-** Where, **pursuant to any survey, enquiry, inspection, search or any other proceedings** under the Act, the proper officer finds that a person liable to registration under the Act has failed to apply for such registration, **such officer may register** the said person on a **temporary basis** and issue an order in **FORM GST REG-12**.

(2) The registration granted under sub-rule (1) shall be **effective from the date of such order** granting registration.

(3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, **within a period of ninety days** from the date of the grant of such registration, **submit an application for registration** in the form and manner provided in rule 8 [as supplier] or rule 12 [as TDS deductor or TCS collector];

**Provided that where the said person has filed an appeal against the grant of temporary registration**, in such case, the application for registration shall be submitted within a period of **thirty days** from the date of the issuance of the order upholding the liability to registration by the Appellate Authority.

(4) The provisions of **rule 9 and rule 10 relating to verification and the issue of the certificate of registration shall, *mutatis mutandis***, apply to an application submitted under sub-rule (3).

(5) The Goods and Services Tax Identification Number assigned, pursuant to the verification under sub-rule (4), shall be **effective from the date of the order granting registration under sub-rule (1)**.

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**Registration — Assignment of powers of ‘Proper Officer’ for Registration and Composition levy under the CGST Act, 2017 or the Rules made thereunder to specified officers**

**GST Circular No. 1/1/2017, dated 26-6-2017**

**F. No. 349/75/2017-GST**

Government of India

Ministry of Finance (Department of Revenue)

Central Board of Excise & Customs, New Delhi

*Subject : Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder - Regarding.*

In exercise of the powers conferred by Clause (91) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the Act) read with Section 20 of the Integrated Goods and Services Tax Act (13 of 2017) and subject to sub-section (2) of section 5 of the said Act, the Board, hereby assigns the officers mentioned in Column (2) of the Table below, the functions as the proper officers in relation to the various sections of the of the said Act or the rules made thereunder mentioned in the corresponding entry in Column (3) of the said Table :-

TABLE

Serial Number	Designation of the Officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	(2)	(3)
1.	Assistant or Deputy Commissioners of Central Tax and Assistant or Deputy Directors of Central Tax	i. Sub-section (5) of Section 10 [Penalty for wrongly obtaining Composition levy Regn] ii. Proviso to Sub-section (1) of Section 27 [Registration of CTP/NRTP] iii. Section 30 [Revocation of Cancellation of Registration] iv. Rule 6 [Validity of composition levy] v. Rule 23 [Revocation of Cancellation of Registration] vi. Rule 25 [Post regn Physical verification, REG-30]
2.	Superintendent of Central Tax	i. Sub-section (8) of Section 25 [suo-moto Regn] ii. Section 28 [Amendment of Registration] iii. Section 29 [Cancellation of Registration] iv. Rule 9 [registration- verification & approval] v. Rule 10 [Issue of registration certificate] vi. Rule 12 [TDS regn] vii. Rule 16 [suo-moto registration] viii. Rule 17 [Assigning UIN] ix. Rule 19 [Amendment of Regn] x. Rule 22 [Cancellation of Registration] xi. Rule 24 [Migration of earlier law assesseees]

2. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
3. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

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## Form GST REG-12

[See Rule 16(1)]

Reference Number -

Date :

To

(Name) :

(Address) :

Temporary Registration Number

### Order of Grant of Temporary Registration/Suo Moto Registration

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under :

Details of person to whom temporary registration granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	
	Building No./Flat No.	
	Floor No.	
	Name of Premises/Building	
	Road/Street	
	Town/City/Locality/Village	
	Block/Taluka	
	District	
	State	
	PIN Code	
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any	

	(Voter ID No./Passport No./Driving License No./Aadhaar No./Other)	
10.	Reasons for temporary registration	
11.	Effective date of registration/temporary ID	
12.	Registration No./Temporary ID	

13. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
--	--

Details of Bank Account 1

Account Number																
Type of Account											IFSC					
Bank Name																
Branch Address	To be auto-populated (Edit mode)															

**Note** - Add more bank accounts]

(Upload of Seizure Memo/Detention Memo/Any other supporting documents)	
<<You are hereby directed to file application for proper registration [within 90 days] of the issue of this order>>	
Place	Signature <<Name of the Officer>> :
Date :	Designation/ Jurisdiction :
<b>Note</b> : A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.	

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## Form GST APL-01

[See rule 108(1)]

### Appeal to Appellate Authority

1. GSTIN/Temporary ID/UIN -
2. Legal name of the appellant -
3. Trade name, if any -
4. Address -
5. Order no. - Order date -
6. Designation and address of the officer passing the order appealed against -
7. Date of communication of the order appealed against -
8. Name of the authorised representative -
9. Details of the case under dispute -
  - (i) Brief issue of the case under dispute -
  - (ii) Description and classification of goods/services in dispute -
  - (iii) Period of dispute -
  - (iv) Amount under dispute :

Description	Central tax	State/UT tax	Integrated tax	Cess
(a) Tax/Cess				
(b) Interest				
(c) Penalty				
(d) Fees				
(e) Other charges				



- (v) Market value of seized goods
10. Whether the appellant wishes to be heard in person - Yes/No
11. Statement of facts :-
12. Grounds of appeal :-
13. Prayer :-
14. Amount of demand created, admitted and disputed

Particulars of demand/refund	Particulars	Central tax	State/UT tax	Integrated tax	Cess	Total amount	
Amount of demand <b>created</b> (A)	(a) Tax/Cess					< total >	< total >
	(b) Interest					< total >	
	(c) Penalty					< total >	
	(d) Fees					< total >	
	(e) Other charges					< total >	
Amount of demand <b>admitted</b> (B)	(a) Tax/Cess					< total >	< total >
	(b) Interest					< total >	
	(c) Penalty					< total >	
	(d) Fees					< total >	
	(e) Other charges					< total >	
Amount of demand <b>disputed</b> (C)	(a) Tax/Cess					< total >	< total >
	(b) Interest					< total >	
	(c) Penalty					< total >	
	(d) Fees					< total >	
	(e) Other charges					< total >	

- [15. Details of **payment of admitted amount** and pre-deposit :-
- (a) Details of payment required

Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total amount	
(a) Admitted amount	Tax/Cess					<total>	<total>
	Interest					<total>	
	Penalty					<total>	
	Fees					<total>	
	Other charges					<total>	
(b) <b>Pre-deposit (10% of disputed tax/cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)</b>	Tax/Cess					<total>	

- (b) Details of **payment of admitted amount** and **pre-deposit (pre-deposit 10% of the disputed tax and cess but not**

exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)

Sr. No.	Description	Tax payable	Paid through Cash/Credit Ledger	Debit entry no.	Amount of tax paid			
					Central tax	State/UT tax	Integrated tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

(c) **Interest, penalty, late fee** and any other amount payable and paid

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/ UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11]
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

16. **Whether appeal is being filed after the prescribed period** - Yes/No

17. If 'Yes' in item 17 -

(a) Period of delay -

(b) Reasons for delay -

[18. **Place of supply wise details of the integrated tax paid** (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7]
	Admitted amount [in the Table in sub-clause (a) of clause 15 (item (a))]					

#### Verification

☐ I, < \_\_\_\_\_ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place :

Date :

<Signature>

Name of the Applicant :

\_\_\_\_\_

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**S.107(6): Pre-deposit:-** No appeal shall be filed under sub-section (1), unless the appellant has paid —

- (a) in full, such part of the **amount of tax, interest, fine, fee and penalty arising from the impugned order**, as is admitted by him; and
- (b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order, [subject to a maximum of twenty-five crore rupees,] in relation to which the appeal has been filed.

➤ Appeal against Other Orders [S.121; S.80]

- Same appeal procedure will apply for any other order or decision by the adjudicating authority, except the following four situations: -

**Section 121:- Non-appealable decisions and orders:-** Notwithstanding anything to the contrary in any provisions of this Act, **no appeal shall lie against any decision taken or order passed by an officer of central tax if** such decision taken or order passed relates to any one or more of the following matters, namely :—

- (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**.



**SECTION 80. Payment of tax and other amount in instalments.** — On an application filed by a taxable person, the **Commissioner may**, for reasons to be recorded in writing, **extend the time for payment or allow payment of any amount due** under this Act, **other than the amount due as per the liability self-assessed in any return**, by such person **in monthly instalments not exceeding twenty four**, subject to payment of **interest** under section 50 and subject to such **conditions** and **limitations** as may be prescribed :

**Provided** that **where there is default in payment of any one instalment** on its due date, the whole outstanding balance payable on such date shall become due and payable forthwith and shall, without any further notice being served on the person, be liable for recovery.

## **CABINET APPROVES CREATION OF THE NATIONAL BENCH OF THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL (GSTAT)**

**PIB PRESS RELEASE, DATED 23-1-2019**

The Union Cabinet, chaired by the Prime Minister Shri Narendra Modi, has approved the creation of National Bench of the Goods and Services Tax Appellate Tribunal (GSTAT).

The National Bench of the Appellate Tribunal shall be situated at New Delhi. GSTAT shall be presided over by the President and shall consist of one Technical Member (Centre) and one Technical Member (State).

The creation of the National Bench of the GSTAT would amount to one time expenditure of Rs.92.50 lakh while the recurring expenditure would be Rs.6.86 crore per annum.

### **Details:**

Goods and Services Tax Appellate Tribunal is the forum of second appeal in GST laws and the first common forum of dispute resolution between Centre and States. The appeals against the orders in first appeals issued by the Appellate Authorities under the Central and State GST Acts lie before the GST Appellate Tribunal, which is common under the Central as well as State GST Acts. Being a common forum, GST Appellate Tribunal will ensure that there is uniformity in redressal of disputes arising under GST, and therefore, in implementation of GST across the country.

Chapter XVIII of the CGST Act provides for the Appeal and Review Mechanism for dispute resolution under the GST Regime. Section 109 of this Chapter under CGST Act empowers the Central Government to constitute, on the recommendation of Council, by notification, with effect from such date as may be specified therein, an Appellate Tribunal known as the Goods and Services Tax Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority.

■ ■

Note:- AA can rectify u/s 161 the error apparent in its order within 3 months. AT can rectify u/s 133(3) error apparent within 3 months. In both the cases, summary of rectification will be uploaded in DRC-8.

➤ **Rectification of clerical mistakes in order [S.161; Rule 142(7); DRC-08]**

**SECTION 161. Rectification of errors apparent on the face of record.** — Without prejudice to the provisions of section 160 [Assessment proceedings etc not to be invalid on certain grounds], and notwithstanding anything contained in any other provisions of this Act, any authority, who has passed or issued any decision or order or notice or certificate or any other document, may rectify any error which is apparent on the face of record in such decision or order or notice or certificate or any other document, either on its own motion or where such error is brought to its notice by any officer appointed under this Act or an officer appointed under the State Goods and Services Tax Act or an officer appointed under the Union Territory Goods and Services Tax Act or by the affected person within a period of three months from the date of issue of such decision or order or notice or certificate or any other document, as the case may be :

Provided that no such rectification shall be done after a period of six months from the date of issue of such decision or order or notice or certificate or any other document :

Provided further that the said period of six months shall not apply in such cases where the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission :

Provided also that where such rectification adversely affects any person, the principles of natural justice shall be followed by the authority carrying out such rectification.

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➤ **AT can rectify error in its order within 3 months**

Section 113(3):- The Appellate Tribunal may amend any order passed by it under sub-section (1) so as to rectify any error apparent on the face of the record, if such error is noticed by it on its own accord, or is brought to its notice by the Commissioner or the Commissioner of State tax or the Commissioner of the Union territory tax or the other party to the appeal within a period of three months from the date of the order :

**Provided** that no amendment which has the effect of enhancing an assessment or reducing a refund or input tax credit or otherwise increasing the liability of the other party, shall be made under this sub-section, unless the party has been given an opportunity of being heard.

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**Rule 142(7):- Summary of Rectification / withdrawal order:- DRC-08:-** Where a rectification of the order has been passed in accordance with the provisions of section 161 or where an order uploaded on the system has been withdrawn, a summary of the rectification order or of the withdrawal order shall be uploaded electronically by the proper officer in FORM GST DRC-08.]

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[FORM GST DRC - 08

[See rule 142(7)]

Reference No. :

Date :

**Summary of Rectification/Withdrawal Order**

1. Particulars of order :	
(a) Financial year, if applicable	
(b) Tax period, if any	From --- To ----
(c) Section under which order is passed	
(d) Original order no.	
(e) Original order date	
(f) Rectification order no.	
(g) Rectification order date	
[(h)] ARN, if applied for rectification	
(i) Date of ARN	

2. Your application for rectification of the order referred to above has been examined

3. It has come to my notice that the above said order requires rectification (Reason for rectification as per attached annexure)

4. The order referred to above (issued under section 129) requires to be withdrawn

5. Description of goods/services (if applicable) :

Sr. No.	HSN code	Description

6. Section of the Act under which demand is created :

7. Details of demand, if any, after rectification :

(Amount in Rs.)

Sr. No.	Tax rate	Turn-over	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

To

GSTIN/ID

_____ Name
_____ (Address)
<p><b>Note -</b></p> <p>1. Only applicable fields may be filled up.</p> <p>2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 7 i.e. tax rate, turnover and tax period are not mandatory.</p> <p>3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.</p> <p>4. Demand table at serial no. 7 shall not be filled up if an order issued under section 129 is being withdrawn.]</p>

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➤ **Assessment or re-assessment cannot be invalidated on minor grounds, errors can be rectified**

**SECTION 160. Assessment proceedings, etc., not to be invalid on certain grounds. —**

(1) No assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings done, accepted, made, issued, initiated, or purported to have been done, accepted, made, issued, initiated in pursuance of any of the provisions of this Act shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein, if such assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings are in substance and effect in conformity with or according to the intents, purposes and requirements of this Act or any existing law.

(2) The service of any notice, order or communication shall not be called in question, if the notice, order or communication, as the case may be, has already been acted upon by the person to whom it is issued or where such service has not been called in question at or in the earlier proceedings commenced, continued or finalised pursuant to such notice, order or communication.

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➤ **Additional Evidence before AA / AT**

**RULE 112. Production of additional evidence before the Appellate Authority or the Appellate Tribunal. —**

(1) The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority except in the following circumstances, namely :-

(a) where the adjudicating authority or, as the case may be, the Appellate Authority has refused to admit evidence which ought to have been admitted; or



(b) where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority or, as the case may be, the Appellate Authority; or

(c) where the appellant was prevented by sufficient cause from producing before the adjudicating authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of appeal; or

(d) where the adjudicating authority or, as the case may be, the Appellate Authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.

(2) No evidence shall be admitted under sub-rule (1) unless the Appellate Authority or the Appellate Tribunal records in writing the reasons for its admission.

(3) The Appellate Authority or the Appellate Tribunal shall not take any evidence produced under sub-rule (1) unless the adjudicating authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity -

(a) to examine the evidence or document or to cross-examine any witness produced by the appellant; or

(b) to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).

(4) Nothing contained in this rule shall affect the power of the Appellate Authority or the Appellate Tribunal to direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal.

- Reply and Rectification Request during Revision [S.2(99), 108; Notification No. 5/2020-C.T., dated 13-1-2020; Rule-109B; RVN-01; APL-04]

Section 2(99):- “**Revisional Authority**” means an authority appointed or authorised for revision of decision or orders **as referred to in section 108**;

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**Section 108:- Powers of Revisional Authority:-** (1) Subject to the provisions of section 121 (i.e. non-appealable orders) and any rules made thereunder, 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, **(but not on the request of the taxable person i.e. appellant) 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.**

(2) The Revisional Authority **shall not exercise any power** under sub-section (1), **if —**

- (a) the **order has been subject to an appeal** under section 107 or section 112 or section 117 or section 118; or
- (b) the period specified under sub-section (2) of section 107 has not yet expired or more than three years have expired after the passing of the decision or order sought to be revised; or
- (c) the order has already been taken for revision under this section at an earlier stage; or
- (d) the order has been passed in exercise of the powers under sub-section (1) :

**Provided** that the Revisional Authority **may pass an order** under sub-section (1) **on any point which has not been raised and decided in an appeal** referred to in clause (a) of sub-section (2), **before the expiry of a period of one year** from the date of the order in such appeal or before the expiry of a period of three years referred to in clause (b) of that sub-section, whichever is later.

(3) Every order passed in revision under sub-section (1) shall, subject to the provisions of section 113 or section 117 or section 118, **[i.e. appeal to Tribunal, HC, SC]** be final and binding on the parties.

(4) If the said decision or order involves an issue on which the Appellate Tribunal or the High Court has given its decision in some other proceedings and an appeal to the High Court or the Supreme Court against such decision of the Appellate Tribunal or the High Court is pending, the period spent between the date of the decision of the Appellate Tribunal and the date of the decision of the High Court or the date of the decision of the High Court and the date of the decision of the Supreme Court shall be excluded in computing the period of limitation referred

to in clause (b) of sub-section (2) where proceedings for revision have been initiated by way of issue of a notice under this section. [i.e. certain time spent in appeal is excluded]

(5) Where the issuance of an order under sub-section (1) is stayed by the order of a court or Appellate Tribunal, the period of such stay shall be excluded in computing the period of limitation referred to in clause (b) of sub-section (2).

(6) For the purposes of this section, the term, —

(i) “record” shall include all records relating to any proceedings under this Act available at the time of examination by the Revisional Authority; [Thus revisional authority can consider records generated or made available even after passing of adjudication order]

(ii) “decision” shall include intimation given by any officer lower in rank than the Revisional Authority.

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- **Principal Commissioner / Commissioner / Additional / Joint Commissioner named as Revisional Authority**

[Notification No. 5/2020-C.T., dated 13-1-2020]

In pursuance of the provisions of section 5 read with clause (99) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the **Central Board of Indirect Taxes and Customs hereby authorises -**

(a) the Principal Commissioner or Commissioner of Central Tax for decisions or orders passed by the Additional or Joint Commissioner of Central Tax; and

(b) the Additional or Joint Commissioner of Central Tax for decisions or orders passed by the Deputy Commissioner or Assistant Commissioner or Superintendent of Central Tax,

as the Revisional Authority under section 108 of the said Act.

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- **SCN by Revisional Authority in form RVN-01 & Summary of OIR in APL-04**

**Rule 109B [inserted vide n/n 74/2018-CT dt 31.12.18 wef 31.12.18]:- Notice to person and order of revisional authority in case of revision.** — (1) Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person adversely, 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.]

Note:- No separate electronic form appears to be available to submit reply to RVN-01. So, manual submission is the only option.

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**[Form GST RVN-01**

*[See rule 109B]*

Reference No.

Date -

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 -.]

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**[Form GST APL-04**

*[See rules 109B, 113(1) and 115]*

**SUMMARY OF THE DEMAND AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY, REVISIONAL AUTHORITY, TRIBUNAL OR COURT**

Reference no.

Date -

1. GSTIN/ID/UIN - Temporary
2. Name of the appellant/person -
3. Address of the appellant/person-

4. Order appealed against or intended to be revised - Number- Date-
5. Appeal no. - Date-
6. Personal Hearing -
7. Order in brief-
8. Status of order- Confirmed/Modified/Rejected
9. Amount of demand after appeal/revision :

Particulars	Central tax		State/UT tax		Integrated tax		Cess		Total	
	Amount in dispute/earlier order	Determined Amount	Amount in dispute/earlier order	Determined Amount	Amount in dispute/earlier order	Determined Amount	Amount in dispute/earlier order	Determined Amount	Amount in dispute/earlier order	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
(a) Tax										
(b) Interest										
(c) Penalty										
(d) Fees										
(e) Others										
(f) Refund						;				

10. Place of supply wise details of IGST demand

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute/earlier order					
	Determined Amount					

Place :

Date :

Signature :

Name of the Appellate Authority/Revisional  
Authority/Tribunal/Jurisdictional Officer

Designation :

Jurisdiction : ]

\_\_\_\_\_