



Particulars	First Appellate Authority	Appellate Tribunal	High Court	Supreme Court
Appelable Orders	Orders of the Adjudicating Authority	Orders of 1st Appellate Authority / Revisional Authority (Pos - National Bench / Regional Amt < 5L and No QoL - SMB Amt < 50K may Refuse to Admit Others - State / Area Bench)	State Area Bench of Tri Only SQOL <u>Therefore Tribunal fina</u> <u>fact finding authority</u>	Nat / Reg Bench of Tribunal HC Judgments and high court certifies it as fit for appeal
Appeal by	Assessee / Department	Assessee / Department	Assessee / Department	Assessee / Department
Time Limit	3m from Comm. Of Order (DA - 6m)	3m from Comm. Of Order (DA - 6m) MoCo to be filed by counter party within 45 d	180d	Cant be mentioned in GST Law CPC, 1908
Condonation	1m if <u>sufficient reasons</u>	3m if <u>sufficient reasons</u> Moco - 45d	CPC, 1908	CPC, 1908

Pre Deposit	Admitted - Full Disputed - 10% of Tax (Max 25Cr) No Predep for Dept Appeal	Admitted - Full Disputed - 20% of Tax (Max 50Cr) In addition to 10% under 1st Appeal No Predep for Dept Appeal	CPC, 1908	CPC, 1908
Procedure	Power to Inquire Max 3 Adjournments	Own Procedure (Quasi Judicial) However powers of Civil Court (Summons, Commision for Docs / Info, Inquiry, heard only on such QO appeal	CPC, 1908 SQOL formulated and r HC certifies it as fit for	CPC, 1908
Additional Evidence (Fact)	Yes, if sufficient reasons	<u>Generally, No Right</u> But allowed u/r 112 (Reasons to be recorded Examination / Rebuttal allowed)	No	No
Additional Grounds (Law)	Act silent but generally Yes, if sufficient reasons	<u>Generally not allowed</u> Yes, if not wilful or unreasonable	Generally not allowed Yes, if not wilful or unreasonable	Generally not allowed
Nature of Order	Speaking Order + summary <u>Confirm, modify or annul</u> But enhance only fresh opportu No Remand	Speaking Order + summary confirm, <u>modify</u> or annul But enhance only fresh opportunity <u>Remand Possible</u>	CPC, 1908	CPC, 1908
Time Limit	1 Yr from Appeal date (Mandatory)	1 Yr from Appeal date <u>(Wherever possible)</u>	CPC, 1908	CPC, 1908
Rectification	Yes, for <u>patent errors</u> Either Suo moto Apply within 3m from date of issue Rectfn within 6m (S.161)	Yes, for <u>patent errors</u> Same as FAA	CPC, 1908	CPC, 1908

Non appealable order (S.121)

1. An order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer; (Change in Jurisdiction)
2. An order for the **seizure / retention of Books of A/Cs**, register and other documents; or
3. An order **sanctioning prosecution under the Act**; or
4. An order passed under **section 80 (payment of Tax in Instalments)**.