Manual > Filing Reply and Rectification Request During First Appeal Proceeding

How can I follow-up and take actions in First Appeal Proceedings conducted by the Appellate Authority?

Appellate Authority can initiate proceedings and hearing process for disposing your Appeal application or may summon you during the review of appeal application submitted by the Tax Department.

To follow-up and take actions in First Appeal Proceedings conducted by the Appellate Authority, perform following steps:

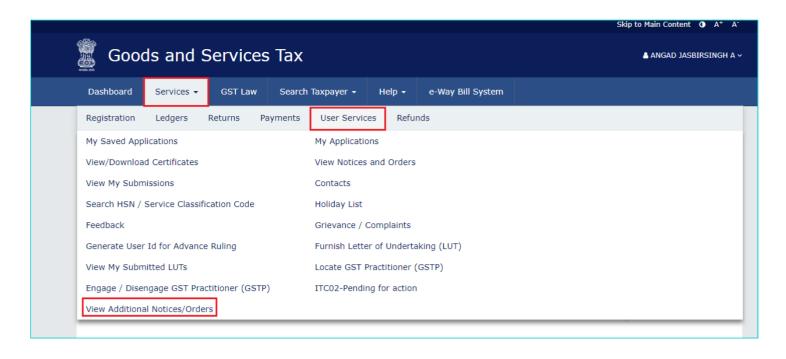
- A. Navigate to View Additional Notices/Orders page to view Notices and Orders issued against you by Appellate Authority
- B. Take action using **APPLICATIONS** tab of "Case Details" screen: <u>View/download Filed Appeal Application</u>
- C. Take action using NOTICES tab of "Case Details" screen: View/download issued Notices and File Reply
- D. Take action using **REPLIES** tab of "Case Details" screen:
 - D(1). View/download your Replies or Counter-replies filed by the Tax Officials
 - D(2). File Counter-reply
- E. Take action using **ORDERS** tab of "Case Details" screen:
 - E(1). View/download issued Order
 - E(2). Submit Rectification Request
- F. Take action using **RECTIFICATION** tab of "Case Details" screen: <u>View/download Submitted or Rejected or Accepted</u>
 Rectification Requests
- G. Take action using **ADDITIONAL DOCUMENT** tab of "Case Details" screen: <u>View/download documents related to the Case Proceedings</u>

Click each hyperlink above to know more.

A. View Additional Notices/Orders

To view issued Notices and Orders, perform following steps:

- 1. Access the www.gst.gov.in URL. The GST Home page is displayed.
- 2. Login to the portal with valid credentials.
- 3. Dashboard page is displayed. Click Dashboard > Services > User Services > View Additional Notices/Orders



4. **Additional Notices and Orders** page is displayed. Click the **View** hyperlink to go to the Case Details screen of the issued Notice/Order.



5. **Case Details** page is displayed. The **APPLICATIONS** tab is selected by default. Click the other five tabs—NOTICES, REPLIES, ORDERS, RECTIFICATION and ADDITIONAL DOCUMENT— provided on the left hand side of the page to view more details about each tab.



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B. View/download Filed Appeal Application

To view and download the Appeal Application filed by you or the Tax Department, perform following steps:

1. On the **Case Details** page of that particular Case ID, select the **APPLICATIONS** tab, if it is not selected by default. This tab displays filed application, along with its supporting documents.



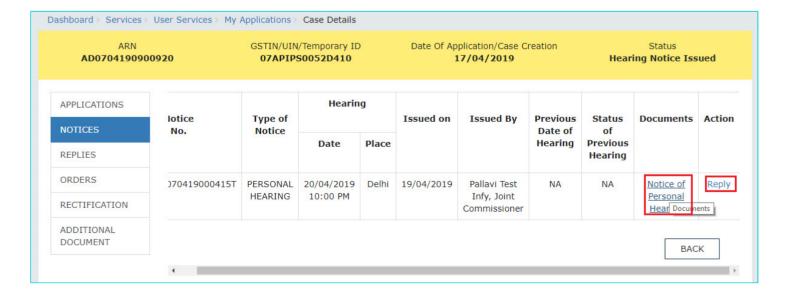
2. Click the document name(s) in the **Document** section of the table to download the documents into your machine and view them.

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C. View/download issued Notices and Reply

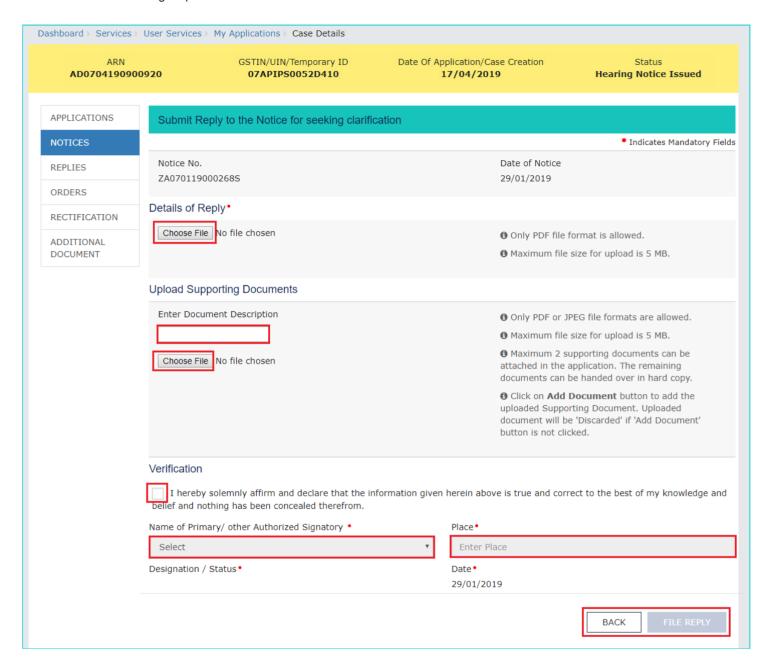
To view the Notices issued to you by the Appellate Authority and file your reply, perform following steps:

1. On the **Case Details** page of that particular Case ID, select the **NOTICES** tab. This tab displays all the notices (*SCN/Personal Hearing/Adjournment*) issued to you by the Appellate Authority.

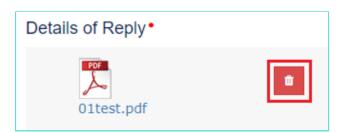


- 2. Click the document name(s) in the **Document** section of the table to download the documents into your machine and view them.
- 3. To file reply to the issued Notice, scroll to the right and click the **Reply** hyperlink.

4. The **Reply** screen gets displayed. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps:



4a. You can prepare the reply to the notice offline. Then, in the **Details of Reply** field, click the **Choose File** button to upload the prepared reply document(s). You can delete the uploaded document by clicking the trash-bin icon and upload again.

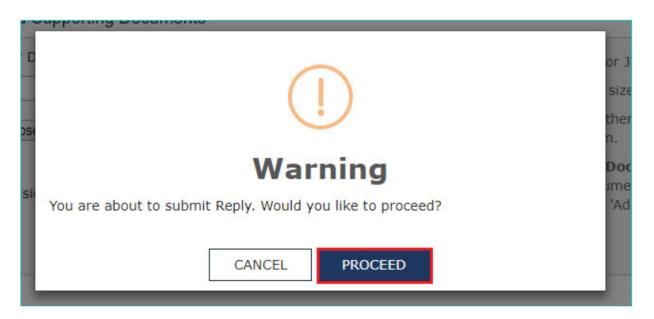


4b. If required, you can also upload supporting documents in the **Upload Supporting Documents** field. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the

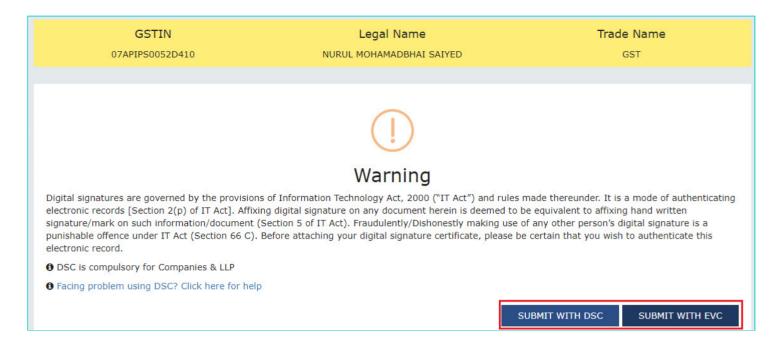
supporting document(s) from your machine related to this notice. You can delete the uploaded document by clicking the **DELETE** button and upload again.



- 4c. In the **Verification** field, select the declaration check-box, select your name, enter name of the place from where you are filing this reply.
- 4c. Click the FILE REPLY button.
- 4d. A warning message pop-up gets displayed. Click the **PROCEED** button.



5. A new screen is displayed with a Warning message. On this screen, click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.



6. Success message is displayed, with the generated Reply Reference Number and other details, which will be sent to your registered email ID and mobile as well. Click **DOWNLOAD** to download the acknowledgement or click **OK**.



7. On clicking the **OK** button, the updated **Replies** tab is displayed with the filed Reply and the Status gets changed to "**Reply Submitted**".



Note: Once you have filed reply, following actions also take place on the GST Portal:

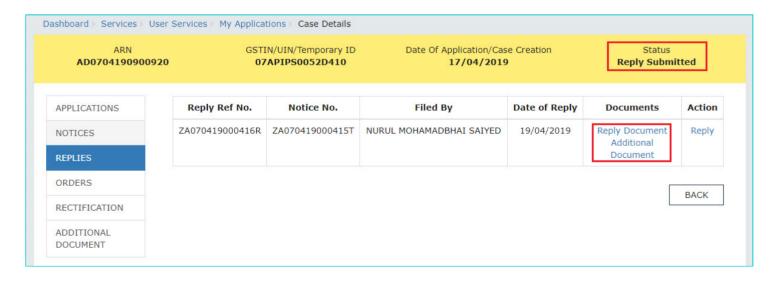
- Your Dashboard gets updated with the record of the filed reply and the Status gets changed to "Reply Submitted".
- Dashboard of the Tax Officials is also updated with the record of the filed Reply.
- Intimation of the Filed Reply is sent to the taxpayer on his/her registered email ID and mobile.

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D(1). View/download your Replies or Counter-replies

To view or download the filed replies, perform following steps:

1. On the **Case Details** page of that particular case, select the **REPLIES** tab. This tab displays all the replies filed against this case by you or the Tax Officials.



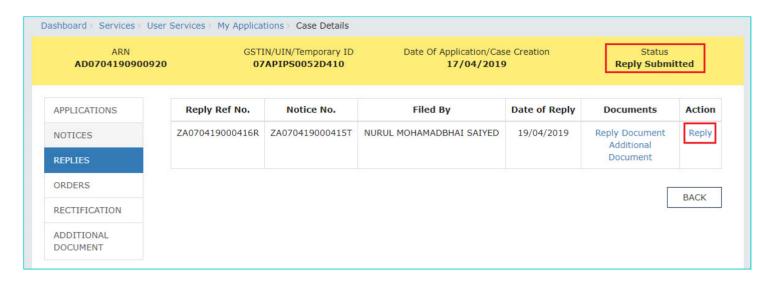
2. Click the document name(s) in the **Documents** section of the table to download into your machine and view them.

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D(2). File Counter-reply

To file counter-reply against the Reply filed by the Tax Official or against your own reply, perform following steps:

1. On the Case Details page of that particular case, select the REPLIES tab and click the "Reply" hyperlink.



2. Follow the same steps as mentioned in the above section "View/download issued Notices and File Reply". Click <u>here</u> to revisit the steps.

Note: Once you have filed counter-reply, following actions also take place on the GST Portal:

- Your Dashboard gets updated with the record of the filed Counter-reply and the Status gets changed to "Reply Submitted".
- Dashboard of the Tax Officials is also updated with the record of the filed Reply.
- Intimation of the Filed Reply is sent to the taxpayer on his/her registered email ID and mobile.

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E(1). View/download Issued Order

To download order issued against your case by the Appellate Authority, perform following steps:

1. On the **Case Details** page of that particular case, click the **ORDERS** tab. This tab provides you an option to view the issued orders (Admit Appeal Application or Reject Appeal Application, Appeal Order, Rectification Order), with all its attached documents, in PDF mode.



2. Click the document name(s) in the **Documents** section of the table to download into your machine and view them.

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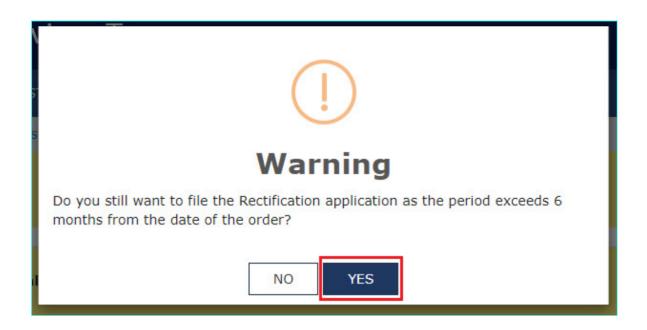
E(2). Submit Rectification Request

To submit Rectification Request against the Appeal Order issued to you by the Appellate Authority, perform following steps:

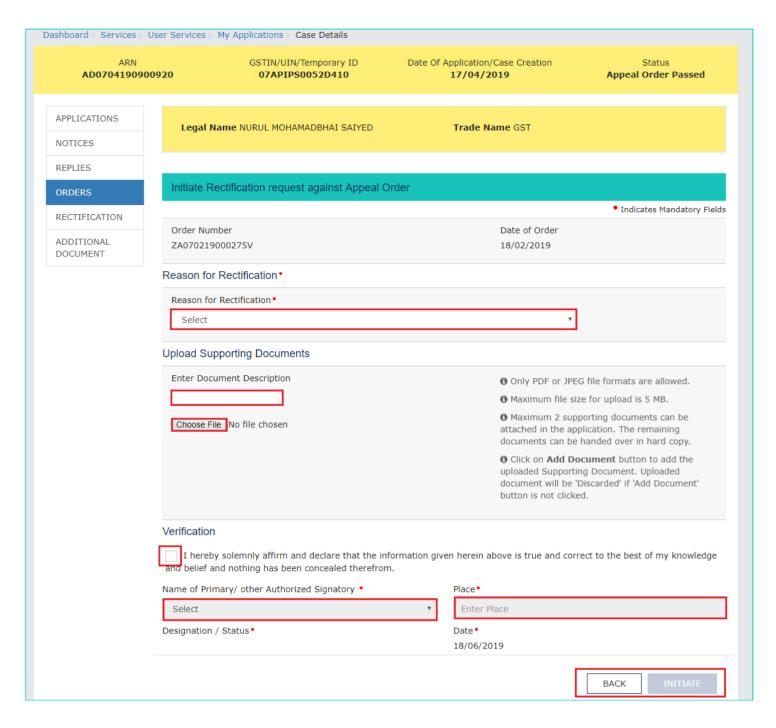
1. Select the **ORDERS** tab and click the "Initiate Rectification" link.



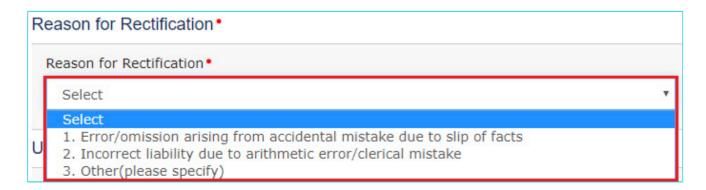
Note: In case you are filing Rectification after 6 months of the Date of the issued Revision Order, you will see the following popup. Click YES to continue.



2. "Initiate Rectification" page gets displayed. Click **BACK** to go to the previous page or follow the steps mentioned below.

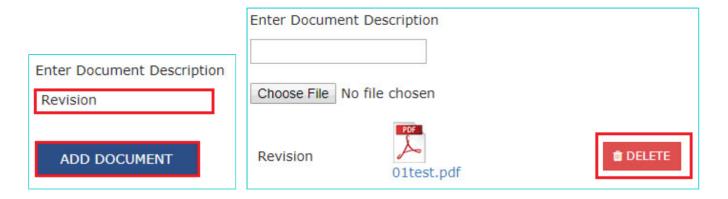


2a. Select the reason for rectification from the drop-down list.

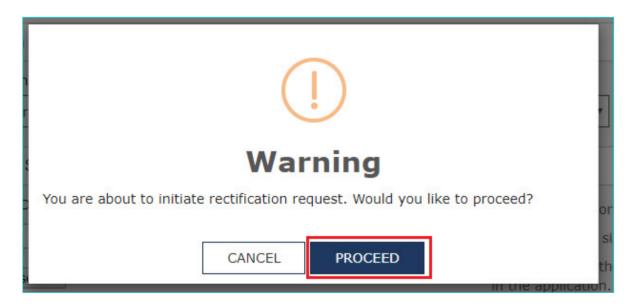


2b. If required, you can also upload supporting documents in the **Upload Supporting Documents** field. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the

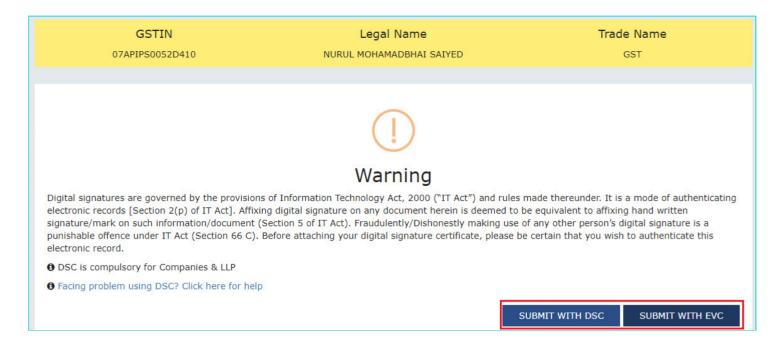
document(s) from your machine related to your Rectification request. You can delete the uploaded document by clicking the **DELETE** button.



- 2c. In the **Verification** field, select the declaration check-box, select your name, enter name of the place from where you are filing this rectification request.
- 2d. The "INITIATE" buttons will be enabled now. Click the INITIATE button.
- 2e. A warning message pop-up gets displayed. Click the **PROCEED** button.



3. A new screen is displayed with a Warning message. On this screen, click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.



4. Success message is displayed, with the generated Rectification Reference Number, which will be sent to your registered email ID and mobile as well. Click **DOWNLOAD** to download the acknowledgement or click **OK**.



5. On clicking the **OK** button, the updated **RECTIFICATION** tab is displayed with the submitted request and the Status gets changed to "**Rectification Request Submitted**".



6. From "Documents" column of the table, uploaded supported documents can be downloaded by you. Click them to download them into your machine. Similarly, from "Reason" column of the table, the reason selected for submitting rectification request can be viewed by clicking the "Reason" hyperlink.



7. On clicking the "Reason" hyperlink, a popup gets displayed. Click **OK** to close it.



Note:

Once you submit the Rectification Request, Appellate Authority will examine and take one of the following actions:

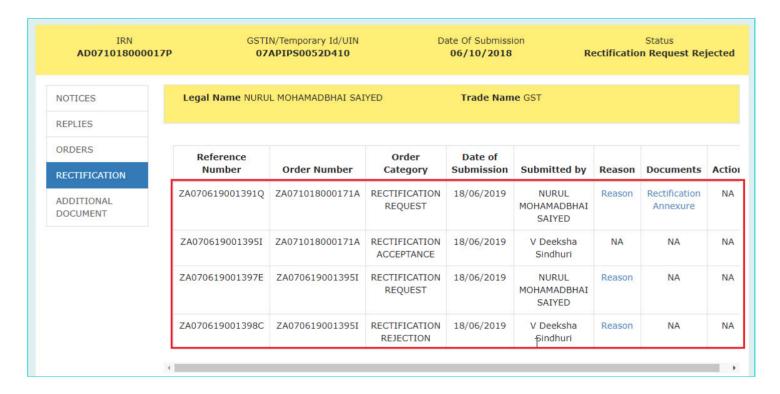
- Accept Rectification Request: In this case you can view the acceptance of the rectification request in the
 "RECTIFICATION" tab. However, the Rectification Order passed against your request will be available in the "ORDERS" tab.
- Reject Rectification Request: In this case you can view the rejection details in the "RECTIFICATION" tab.

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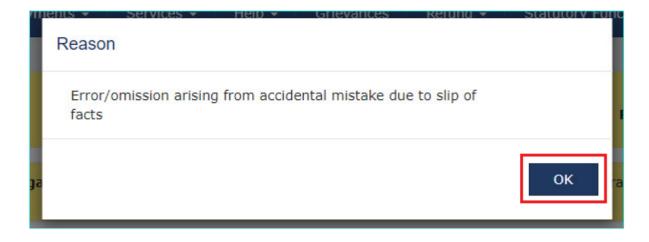
F. View/download Submitted or Rejected or Accepted Rectification Requests

To view or download the Rectification Requests submitted by you or the Tax Officials, perform following steps:

1. Select the **RECTIFICATION** tab. This tab displays the submitted or Rejected or Accepted Rectification Request submitted by you or the Tax Officials.



- 2. From "Documents" column of the table, you can download the uploaded supported documents, if available. Click them to download them into your machine. Similarly, from "Reason" column of the table, the reason selected for submitting or rejecting rectification request can be viewed by clicking the "Reason" hyperlink.
- 3. On clicking the "Reason" hyperlink, a popup gets displayed. Click **OK** to close it.



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G. View/download Documents Related to the Case Proceedings

To view documents submitted physically by the parties during the hearing and uploaded on Portal by Tax official, perform following steps:

1. On the Case Details page of that particular case, select the ADDITIONAL DOCUMENT tab.



2. Click the document name(s) in the **Download Document** section of the table to download into your machine and view them.

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