## Demands, Recovery, Appeals & Compounding

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# Demand & Recovery Section 73 to 84 Rule 142 to 161

#### What is Show Cause Notice?

## SHOW CAUSE NOTICE

- SCN
- A notice served on the tax payer
- Asking him
- To show cause
- As to Why
- A particular action should not be taken
- by the department.
- [Action Cancellation, Demanding Tax, Denial of Option, etc]



### SECTION 73 - Till 2023-24

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts

### Section 73 - Till 2023-24

- > Any tax
- > has not been paid or
- > short paid or
- > erroneously refunded, or
- > where input tax credit has been wrongly availed or utilised
- > for any reason, other than
- > the reason of **fraud or any wilful-misstatement or suppression of facts**
- > to evade tax,
- > PROPER OFFICER shall serve notice on the person

## Section 73(1)... Contd...

- > requiring him to show cause
- > as to why
- > he should not pay the amount specified in the notice
- > along with interest payable thereon under section 50
- > and a penalty leviable as per the provisions of the Act.

## What is the Time Limit for Issuance of Notice?

Section 73(2) to be read with Section 73(10)

73(2)

"at least three months
prior to the time limit
specified in sub-section
(10) for issuance of
Order"

73(10)

within three years from the due date for furnishing of annual return for the financial year to which the tax relates to

or

within three years from the date of erroneous refund.

### Section 73(3)

Statement in Lieu of A Full Fledged SCN.

Note: 1<sup>st</sup> Year SCN has to be issued.

Section  $73(4) \rightarrow$ 

#### Mr. X a Tax Payer

Received Notice for the Financial Year 2017-18

For wrong availment of ineligible Credit.

Same Mistake
Continues in 2018-19
and 2019-20

## What will department do?

It has already issued a SCN for the Fin.
Year 2017-18.

Should it again issue a detailed SCN for the subsequent period?

The Answer is NO.

**73(3) Authorises an Officer** 

To issue a "Statement" containing the details of the tax demanded or ITC to be reversed.

"Statement of Demand"

Deems the issuance of Statement as "service of notice" only if grounds relied upon for such tax periods are the same as are mentioned in the earlier notice for the 1st year.

### Quantum of Penalty - Sec 73

### Section 73: Without fraud or willful-misstatement or suppression of facts

Situation	Penalty Amount
Before issuance of show cause notice	No penalty
Within 30 days after the issuance of the show cause notice	No penalty
After 30 days of issuance of show cause notice or after the issuance of order	10% of tax or Rs. 10,000 whichever is higher





Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any wilful-misstatement or suppression of facts

## Section 74(1)

- Any tax
- > has not been paid or
- > short paid or
- > erroneously refunded, or
- > where input tax credit has been wrongly availed or utilised
- > by **reason of fraud** or
- > any wilful-misstatement or
- > suppression of facts to evadetax,
- > PROPER OFFICER shall serve notice on the person

## Section 74(1)... Contd...

- > requiring him to show cause
- > as to why
- > he should not pay the amount specified in the notice
- > along with interest payable thereon under section 50
- > and a penalty equivalent to the tax. (100% of Tax as Penalty)

What is the Time
Limit for
Issuance of
Notice?

Section 74(2) to be read with Section 74(10)

"at least <u>SIX</u> months prior to the time limit specified in sub-section (10) for issuance of order" 74(10)

within a period of **FIVE YEARS**from the due date for furnishing of annual return for the financial year to which the tax relates to or within **FIVE YEARS** from the date of erroneous refund.

### Section 74(3)

Statement in Lieu of A Full Fledged SCN.

Note: 1st Year SCN has to be issued.

Section 74(4) $\rightarrow$ 

#### Mr. X a Tax Payer

Received Notice for the Financial Year 2017-18

For excess availment of input tax Credit.

Same Mistake
Continues in 2018-19
and 2019-20

## What will department do?

It has already issued a SCN for the Fin.
Year 2017-18.

Should it again issue a detailed SCN for the subsequent period?

The Answer is NO.

**74**(3) Authorises an Officer

To issue a "Statement" containing the details of the tax demanded or ITC to be reversed.

"Statement of Demand"

Deems the issuance of Statement as "service of notice" only if grounds relied upon for such tax periods except the ground of fraud, or any wilful-misstatement or suppression of facts to evade tax are the same as are mentioned in the earlier notice for the 1st year.

### Quantum of Penalty - Sec 74

### Section 74: With fraud or willful-misstatement or suppression of facts

Situation	Penalty Amount
Before issuance of show cause notice	15% of the tax amount
Within 30 days after the issuance of the show cause notice	25% of the tax amount
Within 30 days from the issuance of order	50% of the tax amount
In any other case	100% of the tax amount (equivalent to tax)

## Issuance of Order - 74(9)

- > After considering the representations made by the tax payer,
- > the officer shall determine the tax amount along with interest and penalty due and
- > issue an order.

> What's NEXT????



## SECTION 75

General Provisions relating to Determination of Tax

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## SECTION 75(4) - Personal Hearing

> AnOpportunity of "being heard" shall be granted

- when a request is received in writingOR
- > any adverse decision is contemplated against such person.

## SECTION 75(5) - Adjournments

- > if sufficient cause is shown by the person chargeable with tax,
- > Officer shall grant time to the said person and
- > adjourn the hearing
- > for reasons to be recorded in writing.
- > Maximum –3 adjournments:

**SECTION 75(6)** - The proper officer, in his order, shall set out the relevant facts and the basis of his decision.

## SECTION 75(7) - Order Cannot Travel beyond SCN

- > The amount of tax, interest and penalty demanded in the order shall not be in excess of the amount specified in the notice and
- no demand shall be confirmed on the grounds other than the grounds specified in the notice

#### There is an issue Which is decided against the Revenue

## Section 75(11)

(1) Decided by	(2) Appeal Filed with	(3) Final Order by
Appellate Authority	Appellate Tribunal	Appellate Tribunal
Appellate Tribunal	High Court.	High Court.
High Court.	Supreme Court	Supreme Court

AND it has an implication on the case in hand, then,
The time period between the order from the Col. (1) & Col. (3) shall be
excluded from the time period of 3 Years / 5 Years as the case may be.



## SECTION 76

Tax collected but not paid to Government.

- Any amount representing tax shall be paid forthwith irrespective of the fact whether the supply was taxable or not.
- Proper Officer to Issue SCN asking why amount should not be demanded along with interest and penalty (100% of tax)
- After representation, officer to determine the amount and the person shall pay the amount so determined.
- > Interest also to be paid as per Section 50.
- Personal hearing shall be granted where request is received in writing.
- > Order to be issued within 1 Year from the date of issuance of SCN

- > If issuance of order is stayed, the said period shall be excluded in calculating the one year time limit to pass the order.
- > Proper officer, in his order, shall set out the relevant facts and the basis of his decision.
- Person who has borne the incidence of tax shall claim refund as per Section 54.
- > NO MENS REA REQUIRED
- NO TIMELIMIT TO ISSUE NOTICE.



## SECTION 77

Tax wrongfully collected and paid to Central Government or State Government.

### Tax wrongfully collected and deposited with CG/SG - Revision

If a registered person has wrongly paid Central tax and State tax/ Union Territory tax on a transaction considered to be intra-state supply, which is **subsequently held to be inter-state**, shall be refunded the amount of taxes so paid.

Registered person who has paid integrated tax on a transaction considered to be inter-State supply, which is **subsequently held to be an intra-State supply**, shall not be required to pay any interest on the amount of central tax and State tax/Union territory tax.

Inter-State Supply – Tax wrongly paid = CGST + SGST/UTGST instead of IGST Then refund of IGST may be claimed

Intra-State Supply – Tax wrongly paid = IGST instead of CGST + SGST/UTGST Then refund of CGST+SGST/UTGST may be claimed



## SECTION 78

Initiation of recovery proceedings.

## SECTION 78

- > Once an "order" is passed under this Act,
- > Confirming the tax demand and/or interest and/or penalty
- The assessee shall pay the said amount within THREE MONTHS from the date of receipt of the order.
- > If not paid, recovery proceedings shall be initiated.
- > Proper Officer can give time less than three months to remit the tax in the interest of revenue (by mention in order).



SECTION 79 Recovery of Tax R/w. Rule 143 to 157 of CGST Rules. All DRC Forms

## SECTION 79 - Modes of Recovery

- a) Deducting from the amount due to the person.
- Detaining & Selling the goods of such person.
- c) Third party recovery viz., Debtors, Moneyholders
  - Everyone is bound by this notice whether it is Post Office, Bank, Insurance Co...
  - ii) No rules and regulations will be necessary.
  - iii) If not honoured, will be deemed to be a defaulter.

## SECTION 79 - Modes of Recovery

- iv. The Officer is empowered to revoke, amend the notice or extend the time for making payment at any time.
- v. If the person disobeys the notice and makes payment directly to the person in default shall be personally liable to Government. [Amt Paid / Amt Due by him w.e.1]
- vi. If nothing is due to person in default, he should prove to the satisfaction of the officer.
- Officer can seize movable or immovable property of the person in default. If within 30 days even if part amount is not paid, the asset can be disposed by the officer.
- viii. Inform collector to collect as if arrears of land revenue
- ix. Inform Magistrate to collect as if it was a fine.

### SECTION 79 Contd....

- 2) Encashment of Bond / any Instrument executed
- 3) Any State / UT Officer is empowered to recover as if it was arrears of SGST/UTGST and remit to Government in such manner and proportion.

### **SECTION 80 - Payment in Installments**

- > Application to be filed by the tax payer
- Commissioner to give order in writing
- > By Extending / Allowing time to pay any amount
- > OTHER THAN "Liability self assessed in any return"
- Max 24 Monthly Instalments subject to interest payment.
- Even if one month defaulted, extension stops and recovery begins –NO NOTICE.

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

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

#### Who can file an appeal to the Appellate Authority?

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

#### What are the pre-conditions to file an appeal to the Appellate Authority?

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

#### From where can I file an appeal against Demand Order?

Navigate to **Services > User Services > My Applications >** Application Type as **Appeal to Appellate Authority > NEW APPLICATION** button. Select the Order Type as **Demand Order** from the drop-down list.

#### From where can I view submitted appeal against Demand Order?

Navigate to **Services > User Services > My Applications >** Application Type as **Appeal to Appellate Authority > From and To Date > SEARCH** button.

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

#### What are the various Appeal statuses?

S.No.	Description	Status
1	Appeal Form successfully filed	Appeal Submitted
2	Appeal Form successfully admitted	Appeal admitted
3	Appeal Form is Rejected	Appeal Rejected
4	When Hearing Notice is issued	Hearing Notice issued
5	When Counter Reply received against notice	Counter reply received
6	When Show cause notice is issued	Show cause notice issued
7	Appeal is confirmed/modified/rejected	Appeal order passed
8	When hearing is adjourned and next date is issued	Adjournment granted
9	When application is filed for Rectification	Rectification request received
10	When application for Rectification is rejected	Rectification request rejected
11	Appeal is order is rectified	Rectification order passed

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

#### What will happen if do not file appeal within the prescribed period?

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

#### When will I get final acknowledgment of the appeal filed?

Once an appeal against a demand order is filed, an email and SMS is sent to the taxpayer (or an unregistered person, as the case may be) and Appellate Authority.

However, final acknowledgement of the appeal filed is issued, when after electronic filing of appeal, the documents as well as Appeal with verification part is submitted to the Appellate authority, within 7 days from the electronic filing. Thereafter the appeal documents are checked and if found in order, final acknowledgment is issued. The appeal shall be treated to be filed only when the final acknowledgement, indicating the appeal number is issued.

#### Is it necessary to deposit 10% of the disputed tax?

Minimum of 10% of the disputed tax needs to be paid as pre-deposit (as per law) before filing an appeal. Lower percentage may be declared after approval from the competent authorities.

#### Is it required to provide place of supply wise details for filing the appeal?

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

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

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

#### What is the process to file appeal against Assessment Non-Demand order?

To file an appeal against Assessment Non-Demand order, you need to perform following steps:

- 1. Navigate to Services > User Services > My Applications option > Application Type as Appeal to Appellate Authority from the drop-down list > NEW APPLICATION button to create appeal to Appellate authority. Select the Order Type as Assessment Non-Demand Order from the drop-down list.
- 2. Enter the Order Number issued by adjudicating authority in **Order No** field. Click the **SEARCH** button.
- 3. Add the details in **Category of the case under dispute** drop-down list.
- 4. Download the Annexure to GST APL-01 template and fill the details in downloaded template and upload the details to **Upload Annexure to GST APL-01** option in PDF format.
- 5. Add any other supporting document, if required, in PDF or JPEG file format using the **ADD DOCUMENT** button. Preview the application using the **PREVIEW** button.
- 6. Add the **Name of the Authorized Signatory** from the drop-down list and enter the **Place** where application is filled.
- 7. Click the **PROCEED TO FILE** button to file the application.

#### Note:

✓ The appellant is required to submit physical copy of supporting documents along with appeal application, duly signed and verified to the office of the appellate authority within 7 days of filing appeal on the GST Portal. Upon receipt of complete documents, the final acknowledgement will be issued to him/her.

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

How many files can be uploaded as supporting documents and what will be the format and maximum file size of the files?

Up to four files in JPEG or PDF format with maximum file size of 5 MB can be uploaded as supporting documents.

### Once an appeal against Assessment Non-Demand Order is filed, do the taxpayer and the Appellate Authority get a notification?

Yes, once an appeal against Assessment Non-Demand Order is filed, an email and SMS are sent to the taxpayer and to the Appellate Authority.

#### Do I need to submit physical copy of documents?

The appellant is required to submit physical copy of supporting documents along with appeal application, duly signed and verified to the office of the appellate authority within 7 days of filing appeal on the GST Portal. Upon receipt of complete documents, the final acknowledgement will be issued to him/her.

#### What will happen if the taxpayer does not file appeal within the prescribed period?

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

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

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

#### Who can file an appeal to the Appellate Authority?

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

#### What are the pre-conditions to file an appeal to the Appellate Authority?

Orders/decision must be passed by the adjudicating authority in case of the taxpayer or an unregistered person to file an appeal to the Appellate Authority under the following categories

Order of Rejection of Application for <Registration/ Amendment/ Cancellation > (GST REG – 05)

Order for Cancellation of Registration (GST REG – 19)

Order of Grant of Temporary Registration/ Suo Moto Registration (GST REG – 12)

Order for cancellation of provisional registration (GST REG – 28)

Order of rejection of enrolment as GST Practitioner (GST PCT – 04)

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source (GST REG – 08)

Order for acceptance / rejection of reply to show cause notice (GST CMP-07) issued in case of opting for /out of compositional scheme.

#### From where can I file an appeal against Registration Order?

Navigate to Services > User Services > My Applications > Application Type as Appeal to Appellate Authority > NEW APPLICATION button. Select the Order Type as Registration Order from the drop-down list and mention the relevant Order number and click on Search.

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

#### Which type of Registration Rejection orders are appealable in Form GST APL-01?

Following types of Registration Rejection orders are appealable in Form GST APL-01:

- ✓ Order of Rejection of Application for Registration for all Taxpayers
- ✓ Order of Rejection of Application for Amendment for all Taxpayers
- ✓ Order of Rejection of Application for Cancellation for all Taxpayers
- ✓ Order of Rejection of Application for Revocation of Cancellation
- ✓ Order for rejection of reply to show cause notice issued in Form GST CMP-05
- ✓ Order for Cancellation of Registration
- ✓ Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source
- ✓ Order for cancellation of provisional registration
- Order of rejection of enrolment as GST Practitioner

#### What steps are required to be followed for filing an appeal against Registration Order?

Below steps are required to be followed for filing an appeal against Registration Order:

- 1. Creating Appeal to Appellate Authority
- 2. Upload Annexure to GST APL-01
- 3. Add any Other Supporting Document
- 4. Preview the Application and Proceed to File
- 5. Open the Application's Case Details screen by searching for your filed Application in My Applications page or from View Additional Notices/Orders page

#### What is the process to file appeal against a Refund order?

To file an appeal against a Refund order, you need to perform following steps:

- 1. Navigate to Services > User Services > My Applications option > Application Type as Appeal to Appellate
  Authority from the drop-down list > NEW APPLICATION button to create appeal to Appellate authority. Select the Order
  Type as Refund Order from the drop-down list.
- 2. Enter the Order Number issued by adjudicating authority in Order No field. Click the SEARCH button.
- 3. Add the "Refund on wrong ground/Refund not granted/Interest on delayed refund" in Category of the case under dispute drop-down list.
- 4. Download the Annexure to GST APL-01 template and fill the details in downloaded template and upload the details to **Upload Annexure to GST APL-01** option in PDF format.
- 5. Enter Disputed Amount/ Payment Details under DISPUTED AMOUNT/PAYMENT DETAILS button.
- 6. Add any other supporting document, if required, in PDF or JPEG file format using the **ADD DOCUMENT** button. Preview the application using the **PREVIEW** button.
- 7. Add the Name of the Authorized Signatory from the drop-down list and enter the Place where application is filled.
- 8. Click the **PROCEED TO FILE** button to file the application.

#### Note:

• The appellant is required to submit physical copy of supporting documents along with appeal application, duly signed and verified to the office of the appellate authority within 7 days of filing appeal on the GST Portal. Upon receipt of complete documents, the final acknowledgement will be issued to him/her

#### Who can file an appeal to the Appellate Authority?

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

#### What will happen if the taxpayer does not file appeal within the prescribed period?

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

#### Which all taxpayers are eligible to file appeal against refund order to Appellate Authority?

All types of Taxpayers - Regular, Casual, Nonresident, TDS/TCS, OIDAR, UN bodies, un-registered persons and even Tax department are eligible to file appeal against the refund order to the Appellate Authority.

### Can the Appealable amount/Disputed amount entered exceed the amount of refund claimed in respective major/minor head?

No, the Appealable amount/Disputed amount entered cannot exceed the amount of refund claimed in respective major/minor head.

Can the disputed amount entered exceed the amount of refund claimed in respective major/minor heads? No, the disputed amount entered cannot exceed the amount of refund claimed in resp. major/minor heads.

#### Do I need to submit physical copy of documents?

The appellant is required to submit physical copy of supporting documents along with appeal application, duly signed and verified to the office of the appellate authority within 7 days of filing appeal on the GST Portal. Upon receipt of complete documents, the final acknowledgement will be issued to him/her.

### What will happen in case Appellate Authority fails to issue final acknowledgment (Form GST APL-02) to the appellant?

If there is no action taken by the Appellate authority, it will get auto-admitted as per the below details:

- In case, Appellate Authority fails to issue final acknowledgment (Form GST APL-02) to the appellant (taxpayer) by end of 4 months and 7 more days from the date of submission of appeal application, in Form GST APL-01 for submission of certified copies, then a system generated Final Acknowledgement will be issued to the appellant with a remarks "Subject to validation of certified copies".
- In case, Appellate Authority fails to issue final acknowledgment (Form GST APL-02) to the appellant (Tax Official) by end of 7 months and 7 more days for submission of certified copies, then a system generated Final Acknowledgement will be issued to the appellant with a remarks "Subject to validation of certified copies".
- Date of communication/ service of the order appealed against is taken as starting date for calculation of 4/7 month.

#### What are Revision Order Proceedings and when are they conducted?

Revision Order Proceedings are related to proceedings conducted by a Revisional Authority (RA) to revise an impugned Order, originally issued to the taxpayer by an Adjudicating Authority (A/A).

#### Is there any time limit within which an Order can be revised?

Yes. Revision proceedings are initiated, if the difference in the date of communication of Order and the date of revising it, is between 7 months and 3 years (the period of first appeal has expired) or else, Revision Proceedings won't be initiated. In other words, following is the time limit for revision of an Order:

- Revision of Order cannot be done within 6+1 (Six+ one) months from the Date of Communication of the decision or order sought to be revised.
- Revision of Order cannot be done after 3 (Three) years from the Date of order sought to be revised or after the expiry of one year from the date of the order in such appeal, whichever is later.

<u>Note:</u> Date of Order as being sent by email and SMS will be considered as the Date of Communication of Order and if the order is sent by post/special messenger, the date as updated in the system will be considered.

#### How many hearings can be provided to a taxpayer during Revision Order Proceedings?

There is no limit on the hearings to be conducted during Revision Order Proceedings. Thus, a taxpayer can be provided with any number of hearings during these Proceedings.

#### Can Revision Order Proceedings be dropped without any hearing?

Yes, the Proceeding can be dropped without issuing hearing as well, as per Revisional Authority's discretion.

#### On what grounds can Revision Proceedings be dropped?

Revision Proceedings can be dropped if the order of adjudicating authority is found to be correct by the Revisional Authority.

#### What actions take place on the GST Portal once a Reply or a Counter-Reply is Filed?

Navigate to Services > User Services > View Additional Notices/Orders > NOTICES to file a reply or a Counter-Reply.

Once a Reply or a Counter-Reply is Filed, following actions take place on the GST Portal:

Acknowledgement message is displayed, with the generated Reply Reference Number and other Reply details.

Dashboard of the Taxpayer and the Tax Officials gets updated with the record of the filed Reply and the Status gets changed to "Reply Submitted".

Taxpayer can view it from the following navigation: **Services > User Services > View Additional Notices/Orders.** Intimation of the Filed Reply is sent to the taxpayer on his/her registered email ID and mobile.

#### How can I file a Reply or a Counter-Reply?

Navigate to Services > User Services > View Additional Notices/Orders > REPLIES to file a Reply or a Counter-Reply.

#### Who can submit request for rectification of a Revision Order?

Tax Officials and Taxpayers can submit request for rectification of a Revision Order. Navigate to **Services > User Services > View Additional Notices/Orders > ORDERS**.

#### When can I submit request for rectification of a Revision Order?

Rectification of Revision Order can be passed, if there is a mistake which is apparent on the records. Rectification Request can be submitted within 6 months from the date of order, sought to be rectified.

#### During the Revision Order Proceedings, what all Status changes does an IRN undergo?

During the Revision Order Proceedings, an IRN undergoes following Status changes:

- Revision Notice Issued: When Commissioner/STO or Revisional Authority issues a Revision Notice to the concerned parties
- Reply Submitted: When a Reply is filed by any party
- Reminder Notice Issued: When Reminder is issued to one or all parties
- Adjournment Granted: When Adjournment of a hearing is issued
- Revision Proceedings Dropped: When Revisional Authority issues a "Drop Proceeding" Order
- Revision Order Passed: When Revisional Authority issues a "Revision" Order
- Rectification Request Submitted: When A/A or the Taxpayer submits a Rectification Request
- Rectification Request Rejected: When Revisional Authority rejects a Rectification Request
- Rectification Order Passed: When Revisional Authority issues a Rectification Order

#### What are the steps involved in Proceedings & Order of First Appeal?

All the Appeals submitted by the Appellant's (Taxpayer/ Tax Official) will land on the First Appellate Authority's Dashboard. The First Appellate Authority after verifying the form of Appeal will issue a date of hearing for the Appeal. The First Appellate Authority may, if sufficient cause is shown at any stage of hearing of an appeal, grant adjournment to the parties and adjourn the hearing of the appeal after recording reasons in writing. The First Appellate Authority after making such inquiry as may be necessary, pass such an order, confirming, modifying or annulling the decision or order appealed against.

#### Who can file an Appeal?

Application for appeal has to be submitted by the Taxpayer or any other person, if aggrieved with the order/decision of the adjudicating authority passed under the provisions of the Act. The proper officer (as authorized by the Commissioner) of the tax department can also file appeal.

#### Who are Appellants?

Appellants are either Taxpayers/other persons who are aggrieved with the order /decision of the adjudicating authority or a Tax Department Official authorised by the Commissioner to file an appeal to the Appellate Authority.

#### What are the various status of the application for Proceedings & Order of First Appeal?

The list below provides the list of statuses of the application for Proceedings & Order of First Appeal:

- 1. Appeal admitted: Appeal application Form is successfully admitted by First Appellate Authority
- 2. Hearing notice issued: When notice for hearing is issued by First Appellate Authority
- 3. Counter reply received: When Counter Reply is received against notice
- 4. **Show cause notice issued**: When Show cause notice is issued to taxpayer or concerned person
- 5. Appeal order passed: Appeal is confirmed/modified/rejected by First Appellate Authority
- 6. **Adjournment granted**: When hearing is adjourned and next date of hearing is fixed by First Appellate Authority
- 7. **Rectification request received**: When application is submitted by taxpayer for Rectification of order
- 8. Rectification request rejected: When application for Rectification is rejected by First Appellate Authority
- 9. Rectification order passed: When application for Rectification is passed by First Appellate Authority

#### How many times adjournment can be granted?

Adjournment can be granted maximum 3 times to each party (appellant /respondent). However, Adjournment on account of administrative grounds cannot be counted.

#### From where can I file a Reply or a Counter-reply?

You can file Reply to the Notice issued by the Appellate Authority to you from the "NOTICES" tab. To file a counter-reply against the reply filed by the Tax Officials, navigate to the "REPLIES" tab.

#### Who can submit request for rectification of an Appeal Order?

Both Tax Officials and Taxpayers/ other person can submit request for rectification of an Appeal Order.

#### When can I submit request for rectification of an Appeal Order?

Rectification of an Appeal Order can be passed, if there is a mistake which is apparent on the records. Rectification Request can be submitted within 6 months from the date of order, sought to be rectified.

#### What actions take place on the GST Portal once a Rectification Request is submitted?

Once a Rectification Request is submitted, following actions take place on the GST Portal:

Acknowledgement message is displayed, with the generated Rectification Reference Number and other details.

Dashboard of the Taxpayer and the Tax Officials gets updated with the record of the submitted Rectification

Request and the Status gets changed to "Rectification Request Submitted".

Taxpayer can view it from the following navigation: **Services > User Services > View Additional Notices/Orders.** Intimation of the submitted Rectification is sent to the taxpayer on his/her registered email ID and mobile.

# Prosecution and Compounding

### Prosecution and Compounding of Offences – Sec 134, 135, 136 & 137

#### **COGNIZANCE OF OFFENCES** [ Sec 134 ]

Courts inferior than Magistrate of the First Class shall not declare the judgment for any
offence committed under this act.

#### PRESUMPTION OF CULPABLE MENTAL STATE [ Sec 135 ]

- Any offence under this act will be presumed to be done in a culpable mental state by the court.
- However, the accused can defend himself by proving the fact he was not in such mental state.
- A fact is said to be proved only when the court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.

#### Prosecution and Compounding of Offences – Sec 134, 135, 136 & 137

#### OFFENCES BY COMPANIES [ SEC 137 ]

- Offence committed by a company
- Every person who at the time of offence being committed was responsible for the conduct of the business of the company shall be deemed to be guilty.
- Proceedings shall be conducted accordingly.
- If proved that the offence was committed with the consent of the key managerial persons or negligence on their part, they shall also be deemed to be guilty.

#### Compounding of Offences – Sec 138

Compounding **not available** in following circumstances:

Compounding already allowed one time in respect of certain specified offences

Compounding allowed once shall not be allowed again if in previous compounding, value of supplies > Rs. 1 Crore in offences not specified above

A person accused of committing any offence under this act which is an offence under any other law

A person convicted for an offence under this act by a court

A person who obstructs any officer discharging duty, tampers material evidence, fails to supply or supplies false information

#### Compounding of Offences – Sec 138

#### **General Rules regarding Compounding -**

Compounding not to affect proceedings instituted under any other law

Compounding shall be allowed only after payment of taxes, interest, penalty for such offence has been made.

Minimum Compounding amount = Rs. 10,000/- or 50% of tax involved whichever is higher

Maximum compounding amount = Rs. 30,000/- or 150% of tax involved whichever is higher

Upon payment, no further proceedings will be initiated and the accused person will stand abated

## Compounding of Offences – Sec 138 Procedure for Compounding -

Application shall be made to the Commissioner in - GST CPD - 01 The Commissioner shall ask the concerned officer to furnish relevant documents On satisfaction the Commissioner by order in FORM GST CPD - 02 Allow the application indicating Else he may reject it the compounding amount and within 90 days of grant him immunity receipt. from prosecution

#### **Compounding of Offences – Sec 138**

#### **Procedure for Compounding -**

Compounding shall be allowed only after payment of taxes, interest and penalty

Compounding amount shall be paid within 30 days from the date of receipt of order

Failure to pay the compounding amount shall lead to order being void

Immunity granted may be withdrawn anytime in case any material facts was concealed by the applicant

## Thank you

Thanks for your Patience and Time

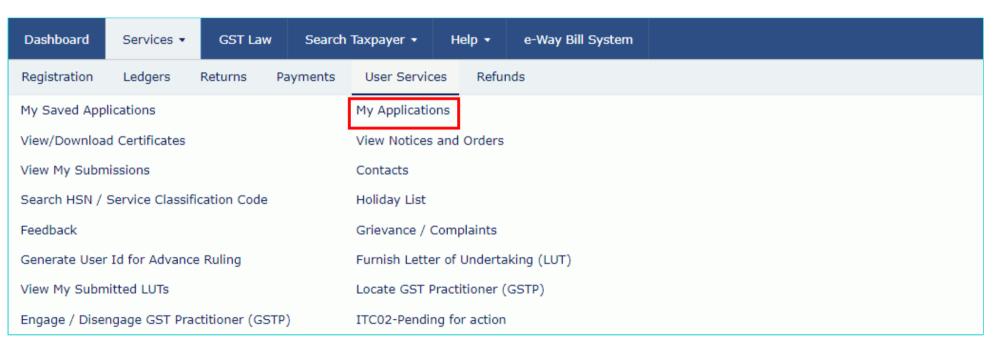


## Manual > Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement or intimation of tax ascertained through Form GST DRC-01A Intimation of Voluntary Payment

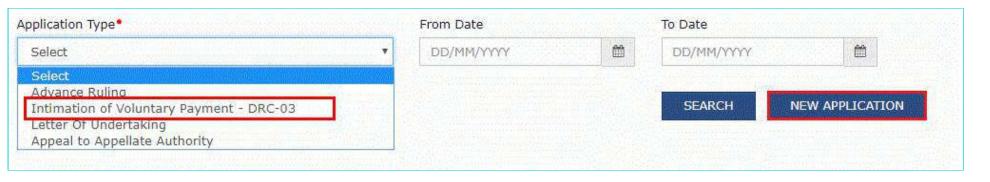
How can I make payment against the liability (tax, interest, penalty and others) based on self-ascertainment of tax and on ascertainment of tax by Tax Officer?

To make payment against the liability (tax, interest and penalty) based on self-ascertainment of tax and on ascertainment of tax by Tax Officer, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. Click the Services > User Services > My Applications option.



2. Select the Intimation of Voluntary Payment - DRC - 03 from the Application Type drop-down list. Click the NEW APPLICATION button.



3. The intimation of payment made voluntary or made against the show cause notice (SCN) or statement or intimation of tax ascertained, through FORM GST DRC-01A, page is displayed.

**Tax Period** 

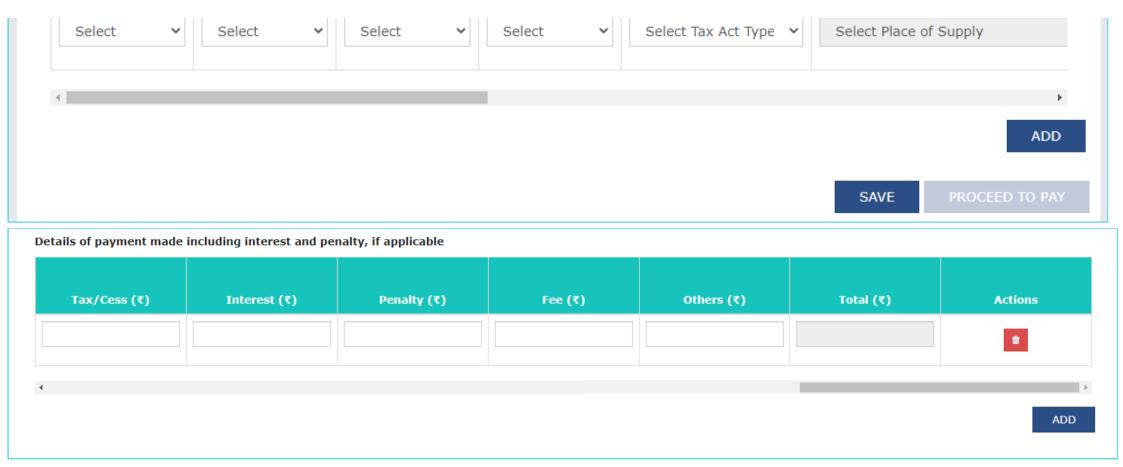
To

From

GSTIN/UIN/Temp Id - 33AAAAB1211B1ZZ		Legal Name - BUNKER AUDYOGIC UTPADAN SAHKARI SAMITI LTD.		Trade Name - GSTN	Status - DRAFT			
					Click here to	• Indicates I file DRC-03, if paymen	•	
ause Of Payment•								
Select		~						
ection Number•		Finan	cial Year•					
Select		<b>∨</b> Sele	ct	~				
			Overall	Tax Period				
From				То				
Select	•	Select	~	Select	~	Select		

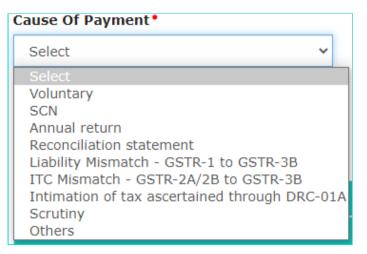
**ACT TYPE** 

Place of Supply (Name of State



**Note**: Intimation of voluntary payment can be saved at any stage of completion for a maximum time period of 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database. To view your saved application, navigate to **Services > My Saved Applications** option.

4. Select the Cause of Payment from the drop-down list.



#### 4.1 In Case of Voluntary Payment

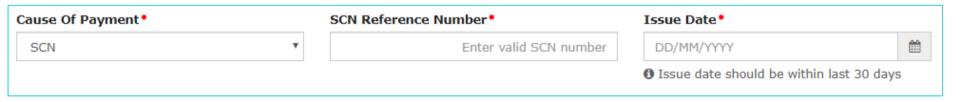
Payment date is auto-populated and cannot be edited.



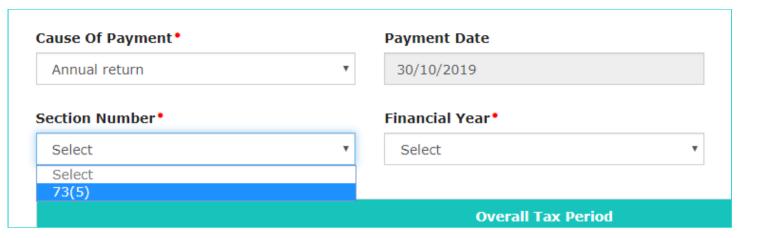
#### 4.2 In Case of SCN

- a. Select Manual Entry from the SCN Reference Number drop-down list and enter the SCN Reference Number.
- b. Select the SCN Issue Date using the calendar.

Note: SCN Issue date should be within last 30 days.

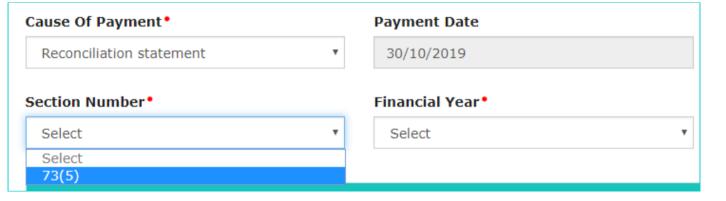


#### 4.3 In Case of Annual Return

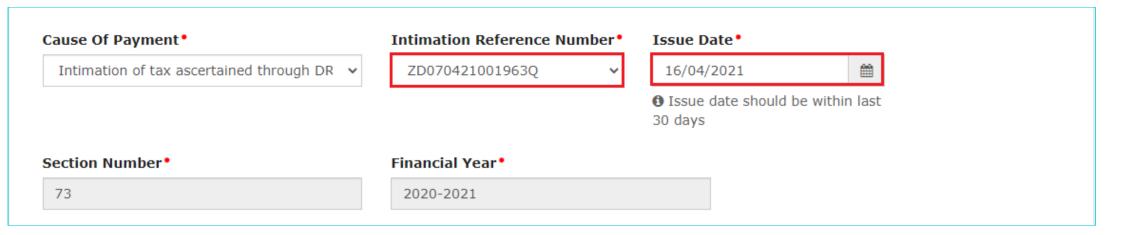


#### 4.4 In Case of Reconciliation Statement

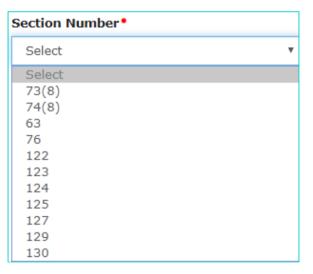
a. Select Cause of Payment as reconciliation statement from the drop-down.



- 4.5 In Case of Intimation of Tax ascertained through DRC-01A
- a. Select Intimation Reference Number from the drop-down.
- b. Select the  ${\bf lssue} \ {\bf Date}$  using the calendar.



5. Select the **Section Number** from the drop-down list.

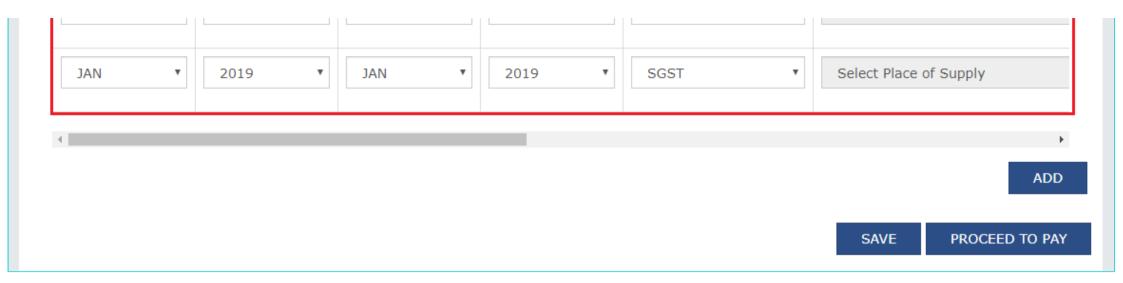


- 6. Select the Financial Year and From date and To Date for Overall tax Period from the drop-down list.
- $7. \ Enter the \ Details \ of \ payment \ made \ including \ interest, \ penalty \ and \ others.$

GSTIN/UIN/Temp Id - 07FBXPS5061N2ZI	Legal Nan	ne - Bhogovalli shailaja	Trade Name - Trade	Status - DRAFT		
				• Indicates Mandatory Fie		
Cause Of Payment*		Payment Date				
Voluntary	•	25/10/2019				
Section Number*		Financial Year•				
73(5)	*	2018-2019	▼			
			,			
		Overall 1	Tax Period			
			То			

#### Details of payment made including interest and penalty, if applicable

Tax Period							
	From		То	ACT TYPE		Place of Supply (Name of State	
JAN	▼ 2019	▼ MAR	▼ 2019	٧	IGST	٧	Delhi
JAN	▼ 2019	▼ JAN	▼ 2019	٧	CGST	•	Select Place of Supply



8. Use the scroll bar to move to the right to enter more details.

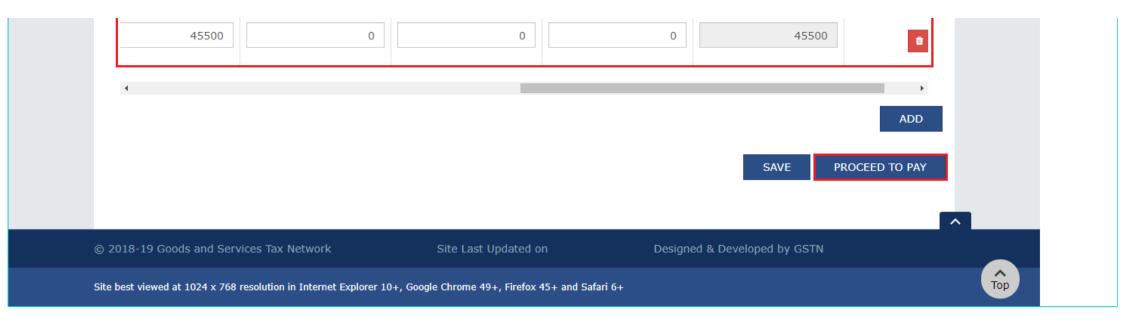
**Note**: You can click the **DELETE** or **ADD** button to delete or add more payment details.

9. Click the **PROCEED TO PAY** button.



♣ Bhogovalli shailaja ~ 07FBXPS5061N2ZI

Dashboard Services ▼ **GST Law** Downloads ▼ Search Taxpayer • Help ▼ e-Way Bill System New Return (Trial) ▼ Dashboard > Services > User Services > My Applications > Intimation Of Voluntary Payment Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement or intimation of tax ascertained through Form GST DRC-01A Legal Name - Bhogovalli shailaja Trade Name - Trade GSTIN/UIN/Temp Id -Status - DRAFT 07FBXPS5061N2ZI Indicates Mandatory Fields Cause Of Payment\* **Payment Date** Voluntary 25/10/2019 Section Number • Financial Year\* 73(5) 2018-2019 **Overall Tax Period** From JAN 2019 MAR 2019 Details of payment made including interest and penalty, if applicable Tax/Cess (₹) Total (₹) Interest (₹) Penalty (₹) Others (₹) **Actio** 0 0 0 180000 180000 0 0 45500 0 45500



The **Voluntary Payment** page is displayed.

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**GSTIN/TEMP ID:** 

**Legal Name:** 

**Trade Name:** 

07FBXPS5061N2ZI

Bhogovalli shailaja

Trade

**Voluntary Payment** 

Description		Liabil	ity (₹)	
Description	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹1,80,000	₹45,500	₹45,500	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

Description		Cash Ledger	Balance (₹)		Description	
Description	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS	Description	Int
Tax	₹99,330	₹0	₹0	₹0	Tax	
Interest	₹0	₹0	₹0	₹0	Interest	
Penalty (₹)	₹0	₹0	₹0	₹0	Penalty (₹)	





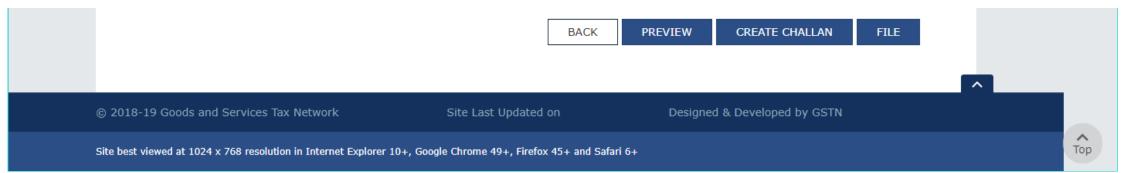
25/10/2019

asdas

6 DSC is compulsory for companies and LLP.

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### 10.1 Liability Details

Liability details are displayed as shown in below table.

## Voluntary Payment

Description		Liabil	ity (₹)	
Description	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹1,80,000	₹45,500	₹45,500	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

### 10.2 Cash Ledger Balance

The cash available as on date are shown in below table.

**Note**: Interest and penalty amount shall be paid out of cash ledger only.

Description		Cash Ledger	Balance (₹)	
Description	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹99,330	₹0	₹0	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

10.2.1 Use the scroll bar to move to the right to enter the amount to be paid through cash against the liability.

		Pay through	h Cash (₹)	
Description	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹99,330	₹0	₹0	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

10.2.2 Use the scroll bar to move to the right to enter the amount to be paid through cash by creating challan against the liability.

Description		Additional cas	h required (₹)	
Description	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹80,670	₹0	₹0	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

### 10.3 Credit Ledger Balance

The ITC available as on date are shown in below table.

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**Legal Name:** 

**Trade Name:** 

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Bhogovalli shailaja

Trade

**Voluntary Payment** 

Description		Liabil	ity (₹)	
Description	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹1,80,000	₹45,500	₹45,500	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

Description		Pay throug	h Cash (₹)		Description	
Description	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS	Description	Int
Tax	₹1,80,000	₹0	₹0	₹0	Tax	
Interest	₹0	₹0	₹0	₹0	Interest	
Penalty (₹)	₹0	₹0	₹0	₹0	Penalty (₹)	

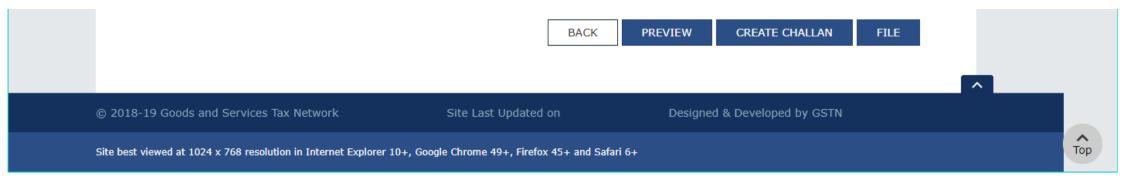




Others    To   To   To   To   To							
Credit Ledger Balance (₹)  Description  Available Provisional Blocked Mismatch  Integrated Tax (₹)  Central Tax  ₹56,367  ₹0  ₹0  ₹0  ₹0  ₹0  ₹0  ₹0  ₹0  ₹0  ₹	Fees (₹)	₹0	₹0	₹0	₹0	Fees (₹)	
Available Provisional Blocked Mismatch  Integrated Tax (*)  Central Tax  \$\frac{7}{56,367}\$  \$\frac{7}{60}\$  \$	Others	₹0	₹0	₹0	₹0	Others	
Available Provisional Blocked Mismatch  Integrated Tax (*)  Central Tax  \$\frac{7}{56,367}\$  \$\frac{7}{60}\$  \$							
Available Provisional Blocked Mismatch  Integrated Tax (*)  Central Tax  ₹56,367  ₹0  ₹0  ₹0  ₹0  ₹0  ₹0  ₹0  ₹0  ₹0  ₹	Description		Credit Ledge	r Balance (₹)		Description	
Tax (t)  Central Tax  \$\text{\$\frac{\tinc{\text{\$\frac{\text{\$\frac{\text{\$\frac{\text{\$\frac{\text{\$\frac{\text{\$\frac{\text{\$\frac{\text{\$\frac{\text{\$\frac{\text{\$\frac{\frac{\tex{\$\frac{\text{\$\frac{\text{\$\frac{\text{\$\frac{\text{\$\frac{\tex	Description	Available	Provisional	Blocked	Mismatch	Description	]
State/UT Tax	Integrated Tax (₹)	₹0	₹0	₹0	₹0		
Tax  CESS  R437  R0  R0  R0  R0  R0  R0  R0  R0  R0  R	Central Tax	₹56,367	₹0	₹0	₹0	Central Tax	
tachments  Choose File No file chosen  Offile with PDF or JPEG format is only allowed  Maximum 4 files and 5 MB for each file allowed  rification  I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge d belief and nothing has been concealed therefrom.  me of Authorized Signatory  Place  Bhogovalli shailaja[FBXPS5061N]  Gurgaon  Signation / Status  Date	State/UT Tax	₹56,505	₹0	₹0	₹0	-	
tachments Choose File No file chosen  Offile with PDF or JPEG format is only allowed  Maximum 4 files and 5 MB for each file allowed  rification  I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge d belief and nothing has been concealed therefrom.  me of Authorized Signatory  Place  Bhogovalli shailaja[FBXPS5061N]  Gurgaon  Signation / Status  Date	CESS	₹437	₹0	₹0	₹0	CESS	
Choose File No file chosen  Pile with PDF or JPEG format is only allowed  Maximum 4 files and 5 MB for each file allowed  I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge d belief and nothing has been concealed therefrom.  The of Authorized Signatory Place  Bhogovalli shailaja[FBXPS5061N]  Gurgaon  Date	tachments						
Maximum 4 files and 5 MB for each file allowed rification*  I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge d belief and nothing has been concealed therefrom.  me of Authorized Signatory*  Place*  Bhogovalli shailaja[FBXPS5061N]  Gurgaon  Date	Choose File No fi						
I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge d belief and nothing has been concealed therefrom.  me of Authorized Signatory • Place •  Bhogovalli shailaja[FBXPS5061N] • Gurgaon  signation / Status Date		•					
I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge d belief and nothing has been concealed therefrom.  me of Authorized Signatory • Place •  Bhogovalli shailaja[FBXPS5061N] • Gurgaon  signation / Status Date		and 5 MB for each file a	llowed				
Bhogovalli shailaja[FBXPS5061N]  Gurgaon  Signation / Status  Date	I hereby solemn			n herein above is true and	I correct to the best of my	y knowledge	
signation / Status Date	ame of Authorized	Signatory •		Place •			
	Bhogovalli shailaja	a[FBXPS5061N]	*	Gurgaon			
das 25/10/2019	esignation / Status	;		Date			
	das			25/10/2019			

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10.3.1 Use the scroll bar to move to the right to enter the amount to be paid through ITC against the liability.

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**Legal Name:** 

**Trade Name:** 

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Bhogovalli shailaja

Trade

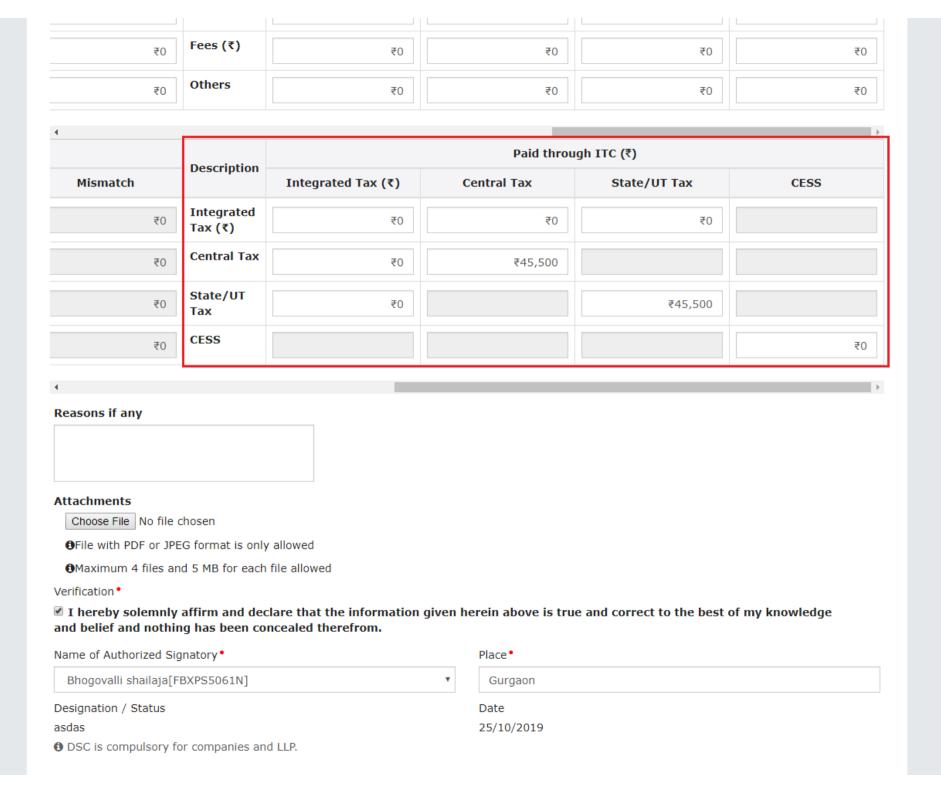
**Voluntary Payment** 

Description		Liabil	ity (₹)	
Description	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹1,80,000	₹45,500	₹45,500	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

	Description		Additional cas	sh required (₹)	
CESS	Description	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
₹0	Tax	₹80,670	₹0	₹0	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹0	Penalty (₹)	₹0	₹0	₹0	₹0







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11. Select the **Verification** checkbox and enter the **Name of Authorized Signatory** and **Place**. Click the **CREATE CHALLAN** button.

Reasons if any										
Attachments										
Choose File No file chosen										
●File with PDF or JPEG format is only allowed										
<b>❸</b> Maximum 4 files and 5 MB for each file allowed										
Verification •										
☑ I hereby solemnly affirm and declare that the information	ion given herei	n above is	true and o	orrect	to the	best of my	y kno	wledge	e	
<u> </u>	ion given herei	n above is	true and o	orrect	to the	best of my	y kno	wledge	e	
☑ I hereby solemnly affirm and declare that the information		<b>n above is</b> ace•	true and o	correct	to the	best of my	y kno	wledge	e	_
I hereby solemnly affirm and declare that the information and belief and nothing has been concealed therefrom.	Pla		true and o	correct	t to the	best of my	y kno	wledgo	e	
I hereby solemnly affirm and declare that the information and belief and nothing has been concealed therefrom. Name of Authorized Signatory	Pla	ace• Gurgaon	true and o	correct	to the	best of my	y kno	wledge	e	
☑ I hereby solemnly affirm and declare that the information and belief and nothing has been concealed therefrom.  Name of Authorized Signatory •  Bhogovalli shailaja[FBXPS5061N]	Pla v Da	ace• Gurgaon	true and o	correct	to the	best of my	y kno	wledge	e	
■ I hereby solemnly affirm and declare that the information and belief and nothing has been concealed therefrom.  Name of Authorized Signatory  Bhogovalli shailaja[FBXPS5061N]  Designation / Status	Pla v Da	ace• Gurgaon te	true and o	correct	to the	best of my	y kno	wledge	e	
I hereby solemnly affirm and declare that the information and belief and nothing has been concealed therefrom.  Name of Authorized Signatory  Bhogovalli shailaja[FBXPS5061N]  Designation / Status asdas	Pla v Da	ace• Gurgaon te	true and o	correct	to the	best of my	y kno	wledge	e	
I hereby solemnly affirm and declare that the information and belief and nothing has been concealed therefrom.  Name of Authorized Signatory  Bhogovalli shailaja[FBXPS5061N]  Designation / Status asdas	Pla v Da	ace• Gurgaon te	true and o			best of my		wledge FILI		

11.1 The **Create Challan** page is displayed. In the Tax Liability details grid, the **Total Challan Amount** field and **Total Challan Amount** (In Words) fields are auto-populated with total amount of payment to be made. You cannot edit this amount.

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Ton

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+



11.2. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS. Click the **GENERATE CHALLAN** button.

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**GENERATE CHALLAN** 

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Dashboard > Payment > Generate Challan

English

Challan successfully generated

×

#### **GST Challan**

CPIN Challan Generation Date Challan Expiry Date

19100700000059 25/10/2019 13:02:52 09/11/2019

Mode of Payment :- E-Payment

### **Details Of Taxpayer**

GSTIN/Other Id Email Address Mobile Number

07FBXPS5061N2ZI sXXXXXXXXX@XXXXXXXX0m 9XXXXX3456

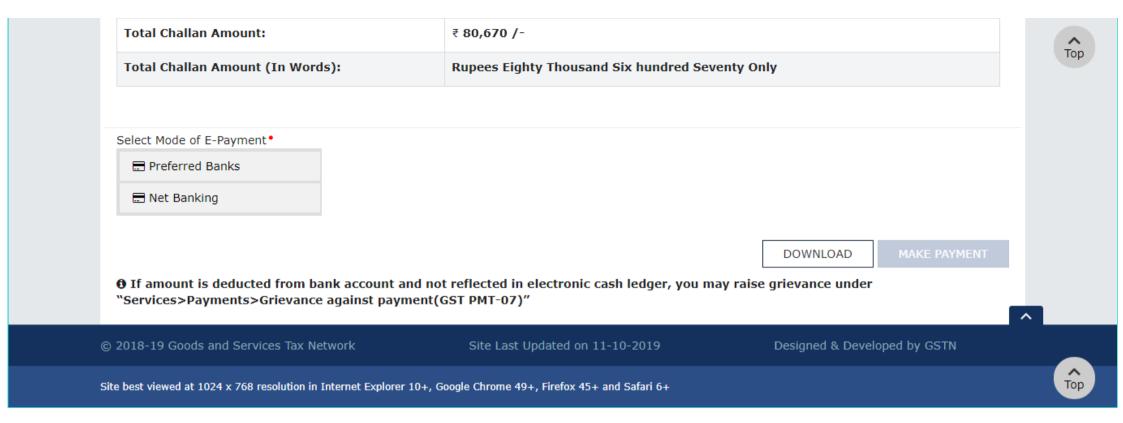
Name Address

Bhogovalli shailaja XXXXXXXXX Delhi,112232

### Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	0	0	0	0	0	0
IGST(0008)	80,670	0	0	0	0	80,670
CESS(0009)	0	0	0	0	0	0
Delhi SGST(0006)	0	0	0	0	0	0





#### Note:

In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

#### In case of Over the Counter:

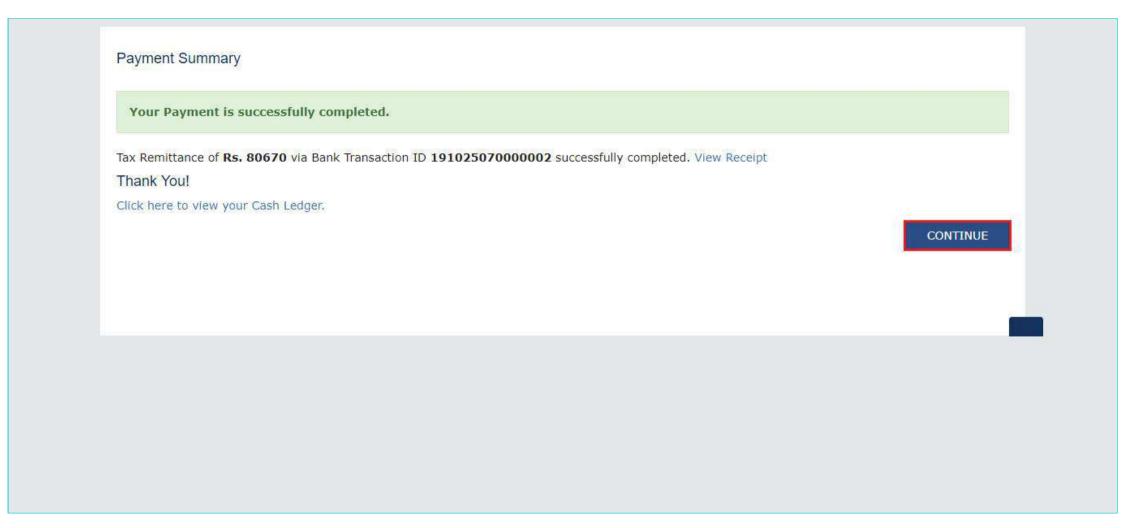
Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

#### In case of NEFT/ RTGS:

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** or through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click <u>here</u> to refer the FAQs and User Manual on Making Payment.

12. A payment successfully completed message is displayed. The Bank Transaction ID is displayed on the screen. Click CONTINUE.



18. Click the **PREVIEW** button to preview the draft in PDF format.

♣ Bhogovalli shailaja ~ 07FBXPS5061N2ZI

Dashboard

Services ▼

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e-Way Bill System

New Return (Trial) ▼

Dashboard > Utilize Funds

**GSTIN/TEMP ID:** 

**Legal Name:** 

**Trade Name:** 

07FBXPS5061N2ZI

Bhogovalli shailaja

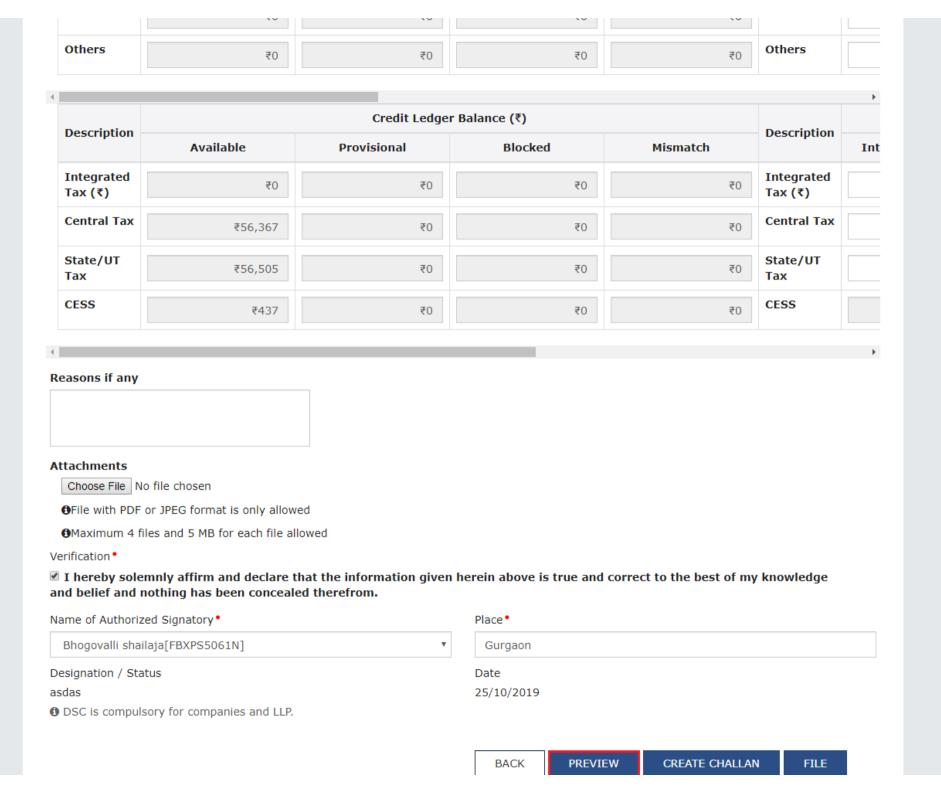
Trade

Description	Liability (₹)							
	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS				
Tax	₹1,80,000	₹45,500	₹45,500	₹0				
Interest	₹0	₹0	₹0	₹0				
Penalty (₹)	₹0	₹0	₹0	₹0				
Fees (₹)	₹0	₹0	₹0	₹0				
Others	₹0	₹0	₹0	₹0				

Dannintin	Cash Ledger Balance (₹)				
Description	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS	Description Int
Tax	₹1,80,000	₹0	₹0	₹0	Tax
Interest	₹0	₹0	₹0	₹0	Interest
Penalty (₹)	₹0	₹0	₹0	₹0	Penalty (₹)
Fees (₹)	₹∩	₹∩	₹∩	₹0	Fees (₹)







Top



Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

19. The draft statement in PDF format is downloaded on your computer. You can open the file to view details.

### FORM GST DRC - 03

[See rule 142(2)&142(3)]
Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

1.	GSTIN			07FBXPS5061	N2ZI						
2.	Name			Bhogovalli shailaja				1			
3.	Cause of Payment			Voluntary							
4	Section under which voluntary payment is made			73(5)							
5.	Details of show cause notice, if payment is made within 30 days of its issue			Reference No.: N.A.			Date Of issue : N.A.				
6.	Financial Year			2018-2019		file and					
7.	Details of pa	yment i	made includin	g interest and	penalty, i	fapplicable (Ar	mount in	Rs.)			i e
Sr. No	Tax Period	Act	Place of supply (POS)	Tax/Cess	Interest	Penalty, if applicable	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	JAN 2019- MAR 2019	IGST	Delhi	1,80,000.00	0	0	0	1,80,000.00		525	18/
2	JAN 2019- JAN 2019	CGST	Delhi	45,500.00	0	0	0	45,500.00		378	1.53
3	JAN 2019- JAN 2019	SGST	Delhi	45,500.00	0	0	0	45,500.00		5 <del>1</del> 54	1252

### 8.Reasons, if any-

#### 9. 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.

20. Before filing, In the **Reasons if any** field, enter the reasons.

21. Click the **Choose File** button to upload any document.

#### Note:

- File with PDF or JPEG format is only allowed
- Maximum 4 files and 5 MB for each file allowed
- 22. Select the **Verification** checkbox.
- 23. Select the Name of Authorized Signatory from the drop-down list.
- 24. In the **Place** field, enter the place where form is filled.
- 25. Click the **FILE** button.

≜ Bhogovalli shailaja ∨ 07FBXPS5061N2ZI

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New Return (Trial) ▼

Dashboard > Utilize Funds

**GSTIN/TEMP ID:** 

**Legal Name:** 

**Trade Name:** 

07FBXPS5061N2ZI

Bhogovalli shailaja

Trade

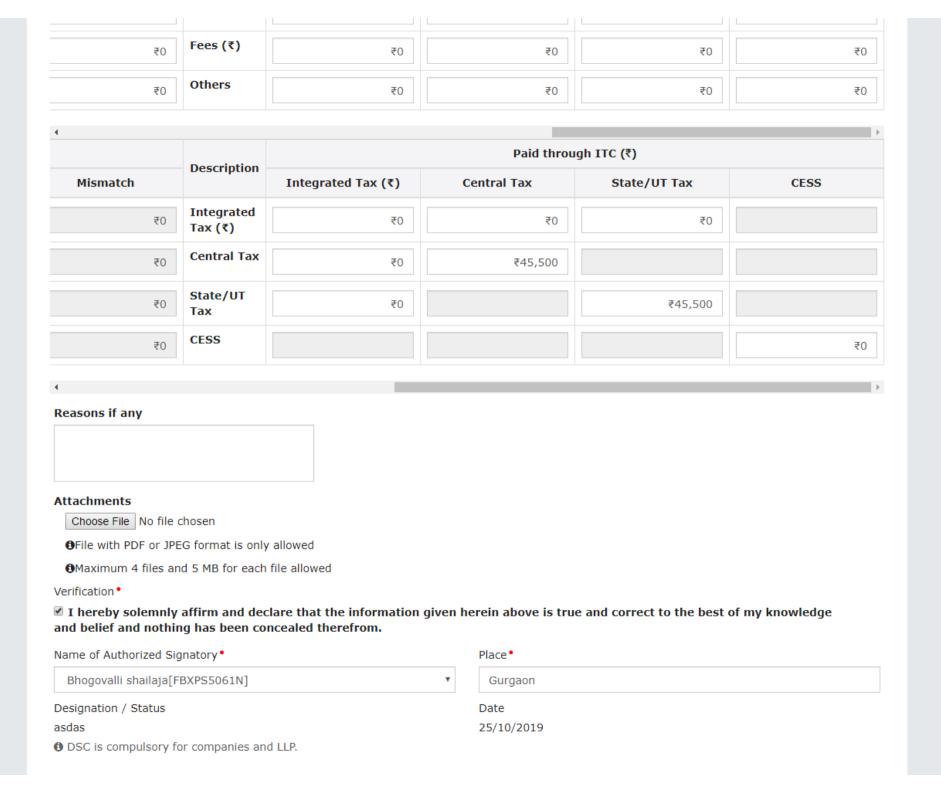
**Voluntary Payment** 

Description	Liability (₹)							
	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS				
Tax	₹1,80,000	₹45,500	₹45,500	₹0				
Interest	₹0	₹0	₹0	₹0				
Penalty (₹)	₹0	₹0	₹0	₹0				
Fees (₹)	₹0	₹0	₹0	₹0				
Others	₹0	₹0	₹0	₹0				

	Description	Additional cash required (₹)					
CESS	Description	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS		
₹0	Тах	₹0	₹0	₹0	₹0		
₹0	Interest	₹0	₹0	₹0	₹0		
₹0	Penalty (₹)	₹0	₹0	₹0	₹0		

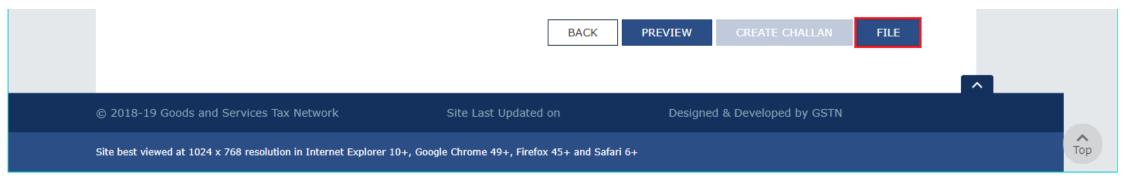




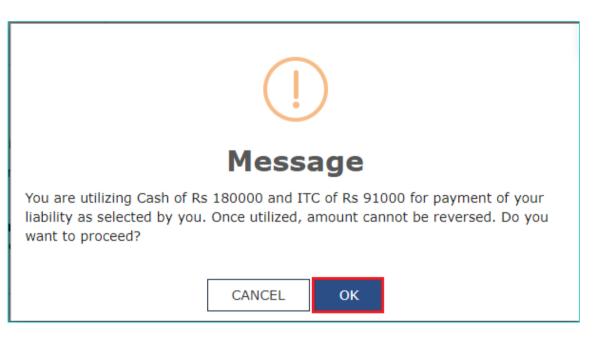


Top





A confirmation message is displayed. Click **OK** to continue.



26. Click the FILE WITH DSC or FILE WITH EVC button





# Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- 1 DSC is compulsory for Companies & LLP
- Facing problem using DSC? Click here for help

SUBMIT WITH DSC

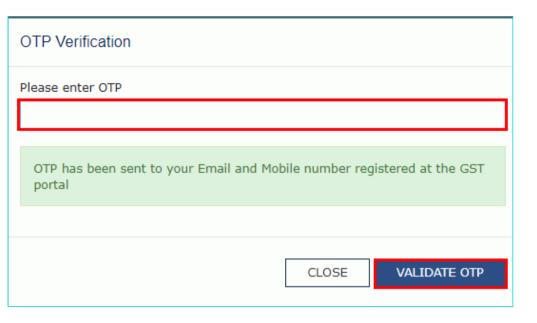
SUBMIT WITH EVC

### <u>26.1 FILE WITH DSC</u>:

a. Select the certificate and click the SIGN button.

### 26.2 FILE WITH EVC:

a. Enter the OTP sent on the e-mail and mobile phone number of the Authorized Signatory registered at the GST Portal, and click the **VALIDATE OTP** button.



27. The success message is displayed. ARN is generated and displayed. SMS and email will be sent to the taxpayer intimating ARN and successful filing of the Form.

### Note:

- To download the submitted application, click the **Click here** link.
- You can click the **CREATE NEW APPLICATION** button to create a new application for making payment.

<< CREATE NEW APPLICATION

# Manual > Applying for Deferred Payment/Payment in Instalments (FORM GST DRC-20)

How can I file an application for deferred payment or payment in instalments of amount due under the GST Act and follow it up on the subsequent proceedings?

To file an application for deferred payment or payment in instalments of amount due under the GST Act and follow it up on the subsequent proceedings, perform following steps:

- A. File an Application for deferred payment or payment in instalments
- B. Open the Application's Case Details screen by searching for your filed Application in My Applications page or from View Additional Notices/Orders page
- C. Take action using APPLICATIONS tab of Case Details screen: View your Filed Application
- D. Take action using ORDERS tab of Case Details screen: View the Order issued on that Application
- E. View Instalment Calendar

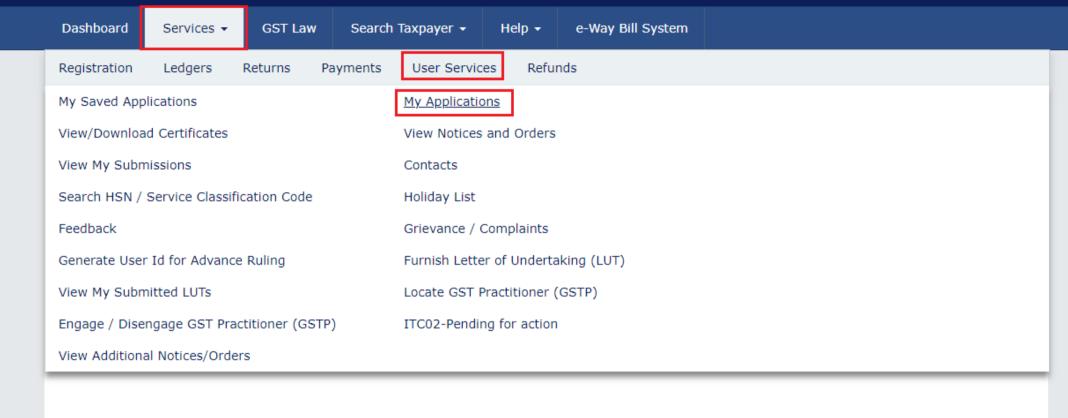
Click each hyperlink above to know more.

### A. File an Application for Deferred Payment or Payment in Instalments

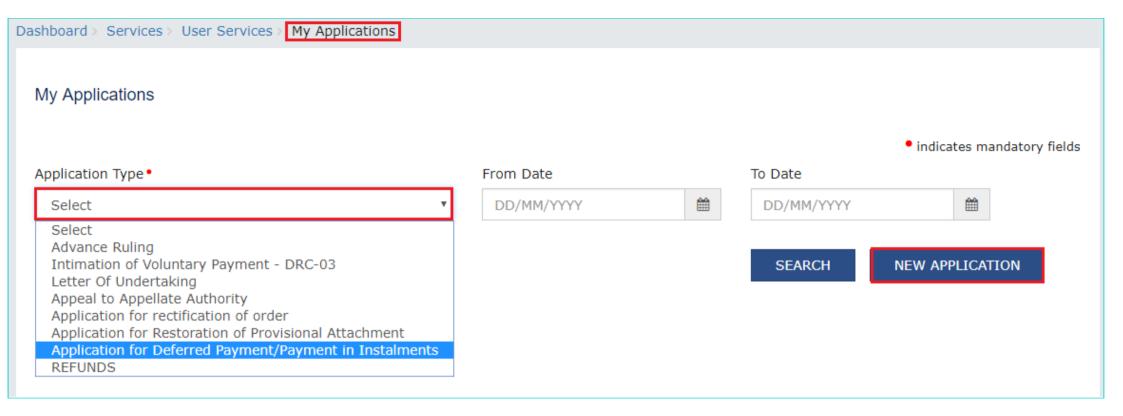
To file an Application for Rectification of Order, perform following steps:

- 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 > My Applications

≜ PRAVINBHAI KALIDAS ∨



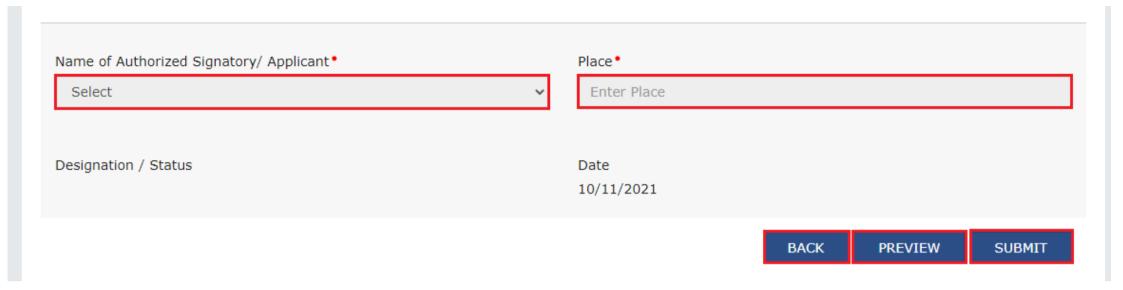
4. My Applications page is displayed. In the Application Type field, select "Application for Deferred Payment/Payment in installments" and then click the NEW APPLICATION button.



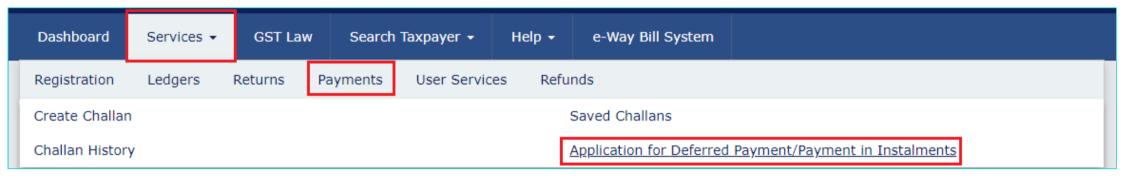
**5. New Application** page is displayed. Enter details in the displayed fields as mentioned in the following steps.

Dashboard > Services > User Services > M	ly Applications > New Application		
Application Type  Application for Deferred Payment/Payment in Instalments	GSTIN/Temporary ID 07AJIPA1572E459	Legal Name of the Applicant ANGAD JASBIRSINGH ARORA	Status New Application
Payment Details•			• indicates mandatory fields
Demand ID • Select			
Tax Period •			
From To			
Type Of Payment•			
Monthly Instalments			
Monthly Instalments			

Number of Months •	
Enter number of months CALCULATE	
Upload Supporting Documents	
Enter Document Description	Only DDE on 1DEC file format in
Their Bocamene Beschption	Only PDF or JPEG file format is allowed.
Choose File No file chosen	Maximum file size for upload is 5MB.
	Maximum 4 supporting documents can be attached.
easons	
Enter Reason	• Reason can be given for more clarification
1000 characters remaining	
erification •	
I haraby colombly offices and doclars that the information sives because all	source to true and correct to the best of my limited as and belief and make
I, hereby solemnly affirm and declare that the information given herein alas been concealed therefrom.	bove is true and correct to the best of my knowledge and belief and nothi



Note: Alternatively, you can access this application form from the following navigation: Dashboard > Services > Payments > Application for Deferred Payment/Payment in Instalments



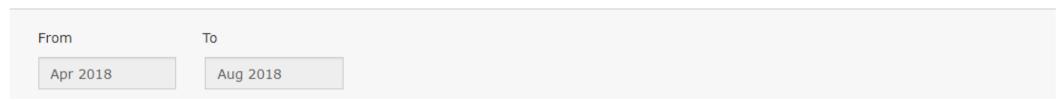
5a. In the **Demand ID** field, select the Demand ID from the drop-down. Details of the outstanding demand against the Demand ID gets displayed below. Also, **Tax Period** field below get auto-populated.

# Payment Details\*



Description	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)
Tax/Cess (₹)	5.0,000	0	0	0
Interest (₹)	0	0	0	0
Penalty (₹)	0	0	0	0
Fees (₹)	0	0	0	0
Others (₹)	0	0	0	0
Total(₹)	.5-0,000	0	0	0

# Tax Period •



#### Note:

• In case you select a Demand ID which has amount less than Rs. 25000, an error message will be displayed that the facility of deferred/instalment payment is not available if the amount for which instalment facility is sought, is less than Rs. 25,000.

**6** Error! As per Rule 158(3)(c), the facility of deferred/instalment payment is not available, in case, the amount for which instalment facility is sought, is less than Rs. 25,000/-• In case you select a Demand ID for which an application has already been made, an error message will be displayed that you have already made an application for instalment/deferred payment against this demand. **6** Error! You have already made an application for instalment/deferred payment against this demand. • In case you select a Demand ID for which a recovery ID has already generated, an error message will be displayed that recovery ID is already generated for the demand ID, you can not file the application for deferred payment/payment in instalment. **6** Error! As recovery ID is already generated for the demand ID, you can not file the application for deferred payment/payment in instalment. 5b. In Type of Payment field, choose one of the two radio buttons against Monthly installments or Deferred Payment options. Type Of Payment\* Monthly Instalments Deferred Payment Split into equal instalments 

Enter instalments manually 5b. i. If you select the radio button against the Monthly Instalments and Enter instalments manually options, you will be able to enter the number of months in the field provided. Click the CALCULATE button which will auto-calculate and display the Expected Monthly Instalment table. Also, note the message below the expected monthly instalment table which states that the applicable interest at notified rate will be chargeable on the tax/cess amount. Note: In case taxpayer selects, "split in equal instaments", outstanding demand amount would be divided by number of months chosen by the taxpayer for payment in instalment and the taxpayer would

be required to make payment of equal amount each month.

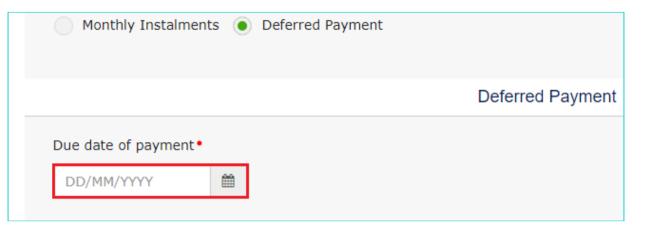
# Type Of Payment Monthly Instalments Deferred Payment Split into equal instalments Enter instalments manually Monthly Instalments Number of Months CALCULATE

	Description	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)
	Tax/Cess (₹)	0	4,167	0	0
	Interest (₹)	0	0	0	0
Expected Monthly	Penalty (₹)	0	0	0	0
Instalment	Fees (₹)	0	0	0	0
	Others (₹)	0	0	0	0
	Total(₹)	0	4,167	0	0

Note: Applicable interest at notified rate will be chargeable on the tax/cess amount.

Note: Maximum no of Installment allowed is 24.

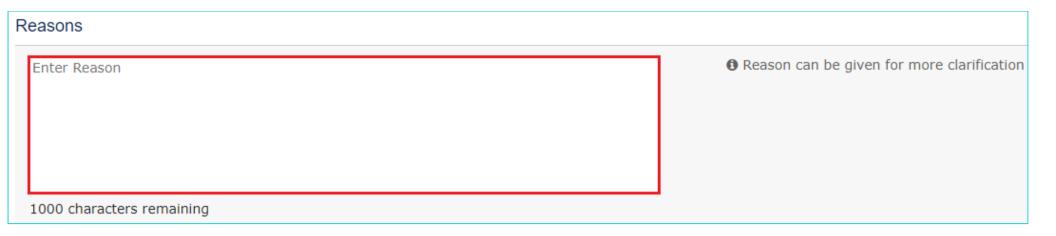
5b. ii. If you select the radio button against the **Deferred Payment** option, you will be prompted to select your preferred **Due date of payment** from the calendar.



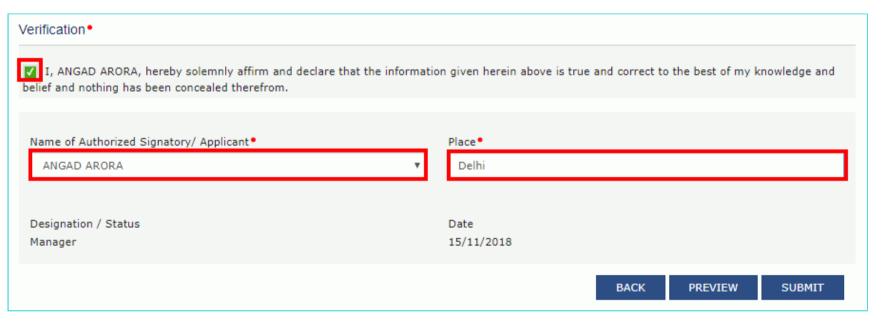
5c. In the **Enter Document Description** field, enter brief description of the document, if any, you wish to upload along with this application. Then, click **Choose File** to upload those document(s). This is not a mandatory field.



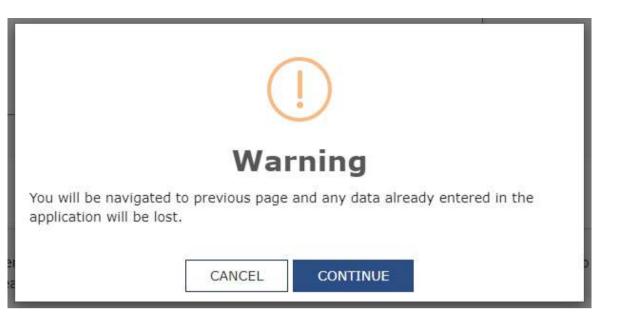
5d. In the Reasons field, enter necessary details. This is not a mandatory field.



5e. Enter **Verification** details. The **Date** field is auto-populated based on the current system date. Select the declaration check-box and the name of the authorized signatory. Based on your selection, the field **Designation/Status** displayed below gets auto-populated. Enter the name of the place from where you are filing this application.



Note: If you click on BACK button, an error message will be displayed and if you continue, all your data entered in application will be lost.



5f. Click **PREVIEW** to download and review your application.

# FORM GST DRC - 20

# [See rule 158(1)]

# **Application for Deferred Payment**

<ol> <li>Name of the taxable</li> </ol>	person -	ANGAD JASBIRSINGH AROF	V

2. GSTIN - 07AJIPA1572E459

3. Period - Jan 2021 to Jan 2021

In accordance with the provisions of section 80 of the Act, I request you to allow me extension of time upto 26/11/2021 for payment of tax/ other dues for reasons stated below:

Demand ID	ZD0711210001872				
Description	Central tax ( ₹)	State/UT tax ( ₹)	Integrated tax (₹)	CESS (₹)	
Tax/Cess	50,000	0	0	0	
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	50,000	0	0	0	

Reasons: - Deferred payment	Upload Document
	NA

## Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name - ANGAD ARORA

Place - Delhi

Date - 10/11/2021

Acknowledgement for submission of FORM GST DRC-20 application

# τοι αeτerreα ⊬aymenτ

Your application for deferred payment has been successfully submitted against

GSTIN/Temporary ID 07AJIPA1572E459

Date of filing 10/11/2021

Time of filing 13:09
Place of filing Delhi

Legal Name of the Applicant ANGAD JASBIRSINGH ARORA

Name of the person ANGAD ARORA

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

# FORM GST DRC - 20

# [See rule 158(1)]

# Application for Payment in Instalment

<ol> <li>Name of the taxable per</li> </ol>	IN	Vame of	the taxab	e person -
---	----	---------	-----------	------------

ANGAD JASBIRSINGH ARORA

2. GSTIN -

07AJIPA1572E459

3. Period -

Jan 2021 to Jan 2021

In accordance with the provisions of section 80 of the Act, I request you to allow me pay such tax/ other dues in 15 instalments for reasons stated below:

Demand ID	ZD0711210001872				
Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	CESS (₹)	
Tax/Cess	50,000	0	0	0	
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	50,000	0	0	0	

Reasons: - Installment payment	Upload Document
	NA

## Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name - ANGAD ARORA

Place - Delhi

Date - 10/11/2021

A LOUIS OF THE STATE OF THE STA

# Acknowledgement for submission of FURM GST DRC-20 application for payment in instalment

Your application for payment in instalment has been successfully submitted against

GSTIN/Temporary ID 07AJIPA1572E459

Date of filing 10/11/2021

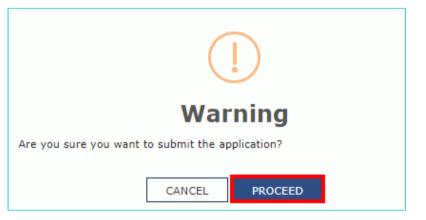
Time of filing 13:10
Place of filing Delhi

Legal Name of the Applicant ANGAD JASBIRSINGH ARORA

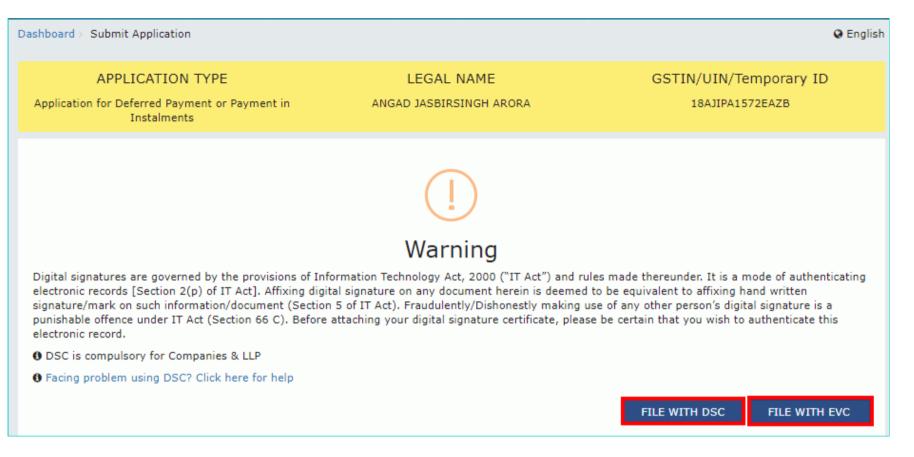
Name of the person ANGAD ARORA

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

5g. Once you are satisfied, click **SUBMIT**.



6. Submit Application page is displayed. Click ISSUE WITH DSC or ISSUE WITH EVC.



7. **Provisional Acknowledgement** page is displayed. You will also receive an SMS and email intimating you of the generated ARN and successful filing of the application. To download the filed application, click the **DOWNLOAD** button or click **Go To My Applications** link go back to **My Applications** page.



Note: Once the application is filed, Status of the application gets updated to "Pending for Processing".

- 8. Additionally, following actions will take place on the GST Portal:
- Your application for payment in Installments will be submitted to the Commissioner of concerned jurisdictional authority and will become a pending item in his/her queue of work-items. The Officer will adjudicate on the application and either Approve or Reject your request. You can access the generated ARN and view the filed application from the following navigation: Dashboard > Services > User Services > My Applications > Case Details > APPLICATIONS
- Demand ID in DCR, in respect of which you have filed this application, will be flagged to show that such an application is filed against the Demand ID.

#### Go back to the Main Menu

# C. Take action using APPLICATIONS tab of Case Details screen: View your Filed Application

To view Application Details based on which this Case was created, perform following steps:

1. On the Case Details page of that particular application, select the APPLICATIONS tab, if it is not selected by default. This tab provides you an option to view the acknowledgement and filed application, along with its supporting documents in PDF mode. Click BACK to go back to My Applications page.



- 2. Click the documents in the "Action" column to download and view them.
- 3. Click BACK to go back to My Applications page.

#### Go back to the Main Menu

# D. Take action using ORDERS tab of Case Details screen: View the Order Issued on that Application

To view and download the order issued against your application, perform following steps:

1. On the Case Details page of that particular taxpayer, click the ORDERS tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode.



Click BACK to go back to My Applications page.

2. Click the View hyperlink in the "Action" column to download and view the issued Order.

#### Note 1:

- Status of this ARN/Case is "Rejected" as the Officer has rejected this application request.
- Status of ARN shall get updated to "Approved" in case of acceptance and "Application approved with modification" in case of modification.

#### Note 2:

Once the officer has processed an application for deferred/payment in Instalments, following actions will take place on the GST Portal:

- Approval or Rejection or Modification order will be generated and intimation of issue of order shall be sent via email and SMS to taxpayer.
- Status of ARN shall get updated to 'Rejected' in case of rejection, "Approved" in case of acceptance and "Application approved with modification" in case of modification.
- Order will be available at the dashboard of taxpayer for view, print and download: Dashboard > Services > User Services > My Applications > Case Details > ORDERS
- Status of Recovery ID remains the same in case of rejection. In case of acceptance or modification, the status of recovery ID shall change to "Deferred Payment/Payment by Instalments". If there is a default in the payment of monthly instalments, the status of recovery ID shall change from Deferred Payment/Payment by Instalments to Recoverable

#### Go back to the Main Menu

# E. View Instalment Calendar

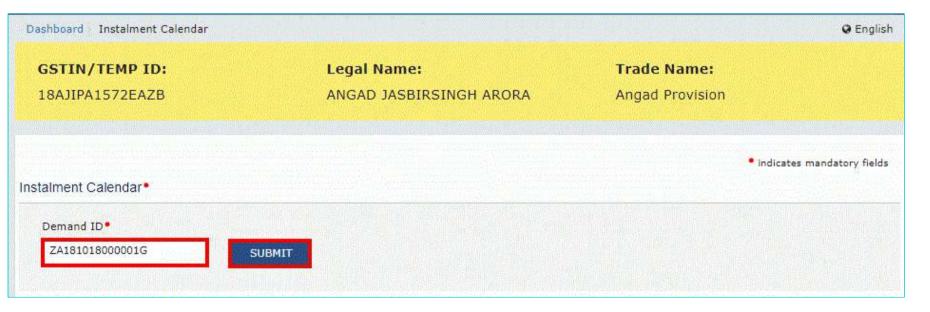
Instalment table displays the taxpayer's instalment details to be paid by him along with status of payments.

To view the instalment calendar, 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 **Services > Payments > Instalment Calendar**.



- 4. The Instalment Calendar search page is displayed.
- 5. Enter the Demand ID.
- 6. Click the SUBMIT button.



7. The Instalment Calendar page is displayed.

Dashboard Instalment Calendar

Q E

# **Instalment Calendar**

GSTIN/Temporary ID: 18AJIPA1572EAZB Name of Taxpayer: ANGAD JASBIRSINGH Demand ID: ZA181018000001G

ARORA

Date of Application: 29 October 2018 Payment Start Month: November 2018 Payment Status: Active

Number of Instalments: 5

Demand Outstanding Balance as per Order						
Integrated Tax (₹) Central Tax (₹) State / UT Tax (₹) CESS (₹) Total						
30	0	0	0	30		

	Expected Mon	nthly Instalment		
Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
6	0	0	0	

			Instalment Ca	alendar			
#	Month	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)	Status
	Navarahaa 2010	6	0	0	0	6	Paid
1	November 2018	0	0	0	0	0	Pending
2	December 2018	6	0	0	0	.6	Expected
3	January 2019	6	0	0	0	6	Expected
4	February 2019	6	0	0	0	6	Expected
5	March 2019	6	0	0	0	6	Expected



8. Click the major head hyperlink to view minor head details.

Dashboard Instalment Calendar

Q E

# **Instalment Calendar**

GSTIN/Temporary ID: 18AJIPA1572EAZB Name of Taxpayer: ANGAD JASBIRSINGH Demand ID: ZA181018000001G

ARORA

Date of Application: 29 October 2018 Payment Start Month: November 2018 Payment Status: Active

Number of Instalments: 5

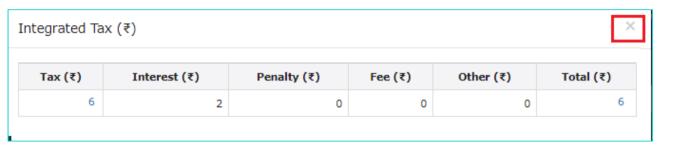
	Demand Outstandin	g Balance as per Order		
Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
30	0	0	0	30

	Expected Mor	ithly Instalment		
Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
6	0	0	0	

			Instalment Ca	alendar			
#	Month	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)	Status
1	November 2018	6	0	0	0	6	Paid
1	November 2018	0	0	0	0	0	Pending
2	December 2018	6	0	0	0	6	Expected
3	January 2019	6	0	0	0	6	Expected
4	February 2019	6	0	0	0	6	Expected
5	March 2019	6	0	0	0	6	Expected

BACK

- 9. The details are displayed.
- 10. Click the **Close** button.



Go back to the Main Menu

# Manual > Filing reply to Form GST DRC-22, against proceedings initiated for Recovery of Taxes

The Tax Official has issued Form GST DRC-22, to the concerned authorities for provisional attachment of my property, bank accounts, etc. How can I file reply to Form GST DRC-22 against proceedings initiated against me?

To file reply to Form GST DRC-22 against proceedings initiated against you by Tax Officer, for recovery of taxes by attaching your property, perform following steps:

- A. Navigate to View Additional Notices/Orders page to view Notices and Orders issued against you by Tax Official
- B. Take action using RECOVERY DETAILS tab of Case Details screen: View Recovery Details
- C. Take action using NOTICES tab of Case Details screen: View issued Notices
- D. Take action using REPLIES tab of Case Details screen: View/Add your reply to the issued Notice
- E. Take action using CERTIFICATES/ ORDERS tab of Case Details screen: View issued Order or Certificate

Click each hyperlink above to know more.

B. Take action using RECOVERY DETAILS tab of Case Details screen: View Recovery Details

To view the recovery details, perform following steps:

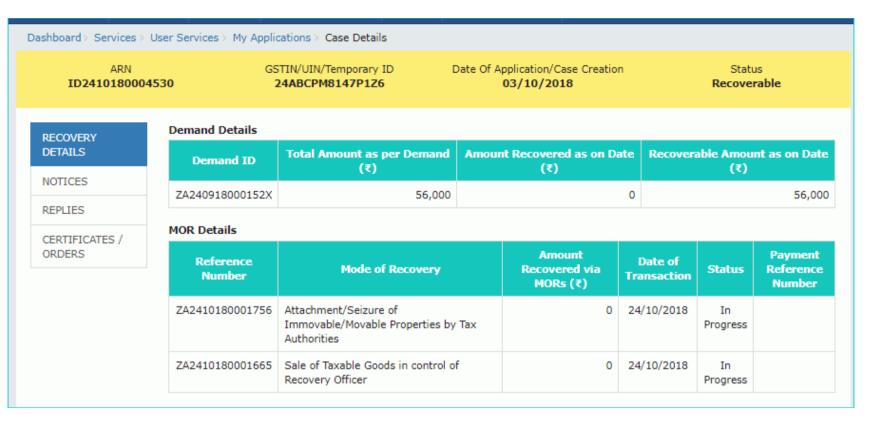
1. Navigate to Services > User Services > View Additional Notices/Orders option.

Dashboard Services <b>▼</b> GST Law	Search Taxpayer ▼ Help ▼ e-Way Bill System				
Registration Ledgers Returns Paym	nents User Services Refunds				
My Saved Applications	My Applications				
View/Download Certificates	View Notices and Orders				
View My Submissions	Contacts				
Search HSN / Service Classification Code	Holiday List				
Cause List	Feedback				
Grievance / Complaints	Generate User Id for Advance Ruling				
Furnish Letter of Undertaking (LUT)	View My Submitted LUTs				
Locate GST Practitioner (GSTP)	Engage / Disengage GST Practitioner (GSTP)				
ITC02-Pending for action	View Additional Notices/Orders				

# 2. Click View.

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
RECOVERY	Notice issued for Recovery Id ID2410180004530	ZA2410180001756	24/10/2018	View
RECOVERY	Notice issued for Recovery Id ID2410180004530	ZA2410180001665	24/10/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000003	ZA2410180000378	04/10/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000003	ZA241018000003J	01/10/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000001	ZA241018000002L	01/10/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000001	ZA240918000138N	27/09/2018	View
Prosecution	Notice issued against Prosecution Proceedings vide Reference Number	ZA240918000114X	26/09/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000004	ZA240918000083U	26/09/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000004	ZA240918000082W	26/09/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000001	ZA240918000064U	24/09/2018	View

3. On the Case Details page of that particular taxpayer, select the RECOVERY DETAILS tab, if it is not selected by default. This tab displays all the details of demand issued and mode of recovery.



#### Go back to the Main Menu

# C. Take action using NOTICES tab of Case Details screen: View issued Notices

To view issued notices by the Tax Official, perform following steps:

- 1. On the Case Details page of that particular taxpayer, select the NOTICES tab, if it is not selected by default. This tab displays all the notices issued by the Tax Official.
- $2. \ Click \ the \ \textbf{View} \ link \ in \ the \ Action \ column \ of \ the \ table \ to \ download \ notices \ issued \ into \ your \ machine \ and \ view \ them.$

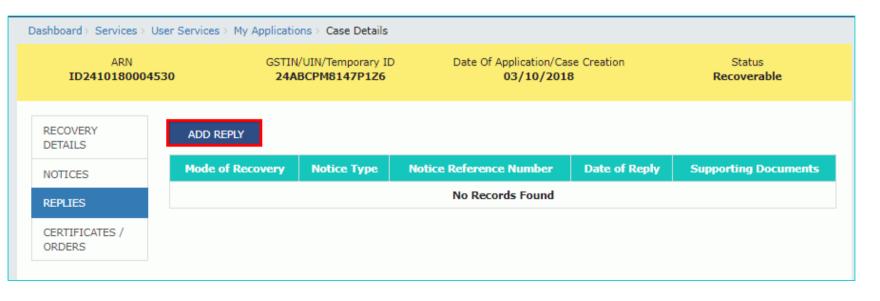


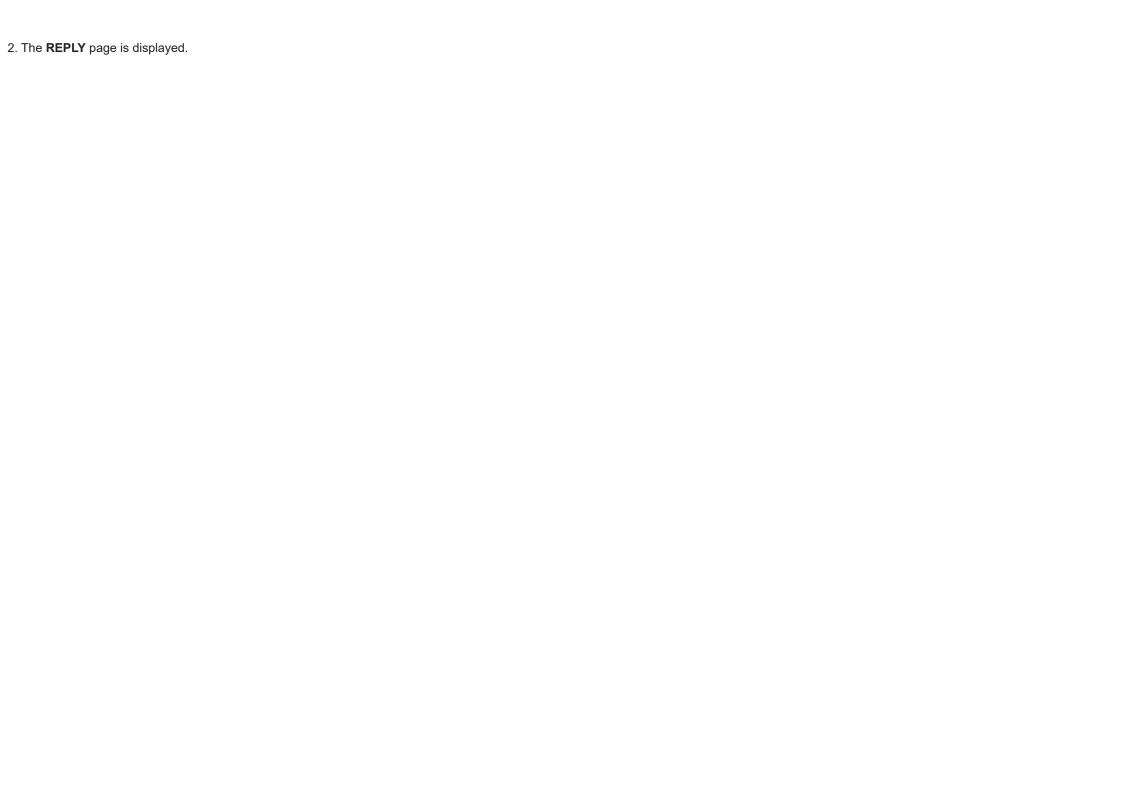
#### Go back to the Main Menu

# REPLIES tab of Case Details screen: View/Add your reply to the issued NoticeD. Take action using

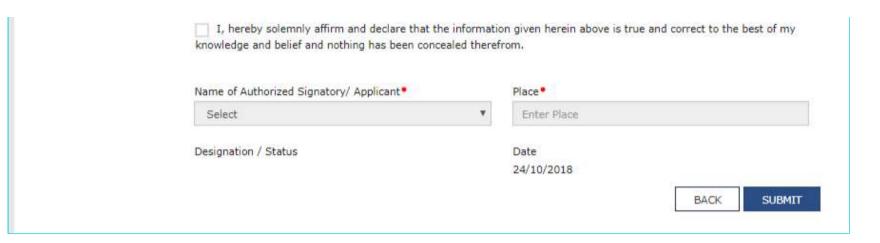
To view or add your reply to the to Form GST DRC-22, perform following steps:

1. On the Case Details page of that particular taxpayer, select the REPLIES tab. This tab will display the replies you will file against the Notices issued by the Tax Official. To add a reply, click **ADD REPLY**.

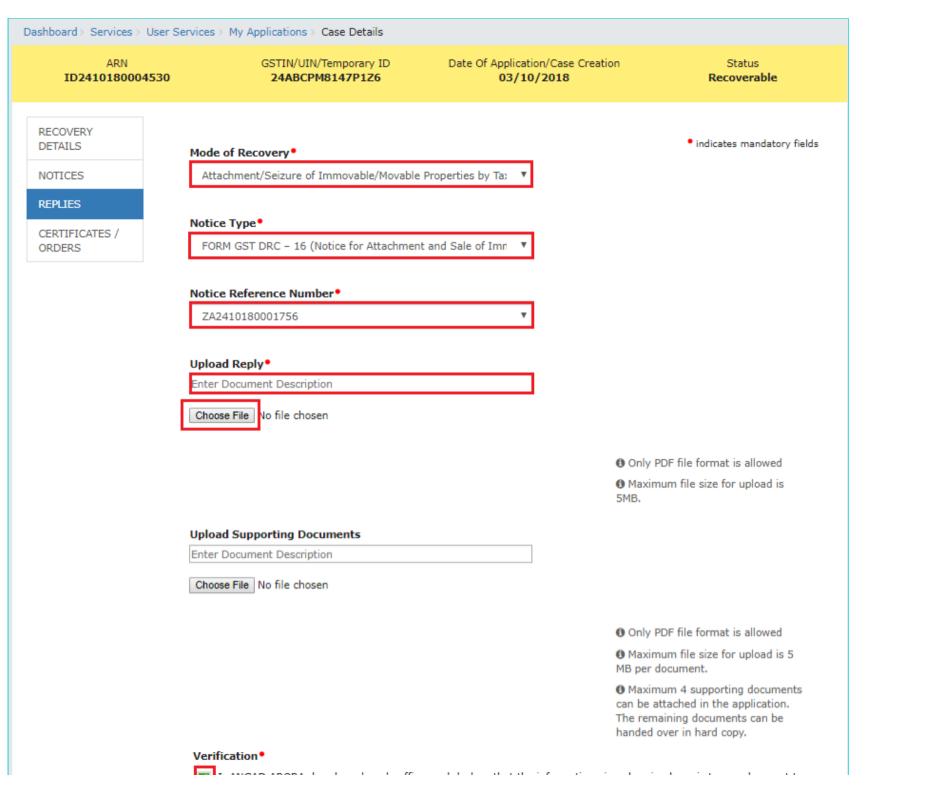


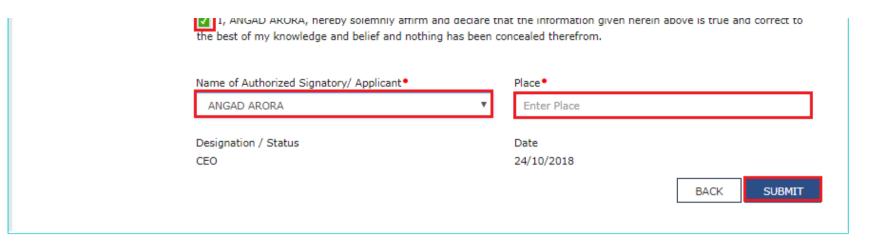


ID2410180004530	GSTIN/UIN/Temporary ID Date 24ABCPM8147P1Z6	e Of Application/Case Cre 03/10/2018	Recoverable
VERY	Mode of Recovery*		• indicates mandatory fields
ES	Attachment/Seizure of Immovable/Movable Propertie	s by Tax 🔻	
es	Notice Type•		
FICATES / RS	FORM GST DRC - 16 (Notice for Attachment and Sale	e of Imn	
	Notice Reference Number*		
	Select	· . •	
	Upload Reply•		
	Enter Document Description		
	Choose File No file chosen		
			Only PDF file format is allowed
			<ul> <li>Maximum file size for upload is</li> <li>5MB.</li> </ul>
	Upload Supporting Documents		
	Enter Document Description		
	Choose File No file chosen		
			Only PDF file format is allowed
			• Maximum file size for upload is 5 MB per document.
			Maximum 4 supporting documents
			can be attached in the application. The remaining documents can be handed over in hard copy.

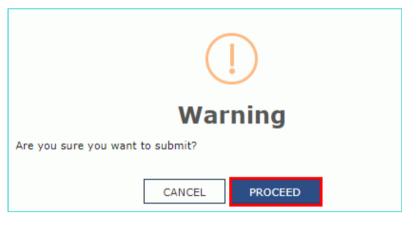


- 3. Select the Mode of Recovery, Notice Type and Notice Reference Number from the drop-down list.
- 4. Click Choose File to upload your reply and upload any supporting document(s) related to your reply, if any.
- 5. Select the Verification check-box and select the name of the authorized signatory.
- 6. Enter the Place where the form is filed.
- 7. Click **SUBMIT**.

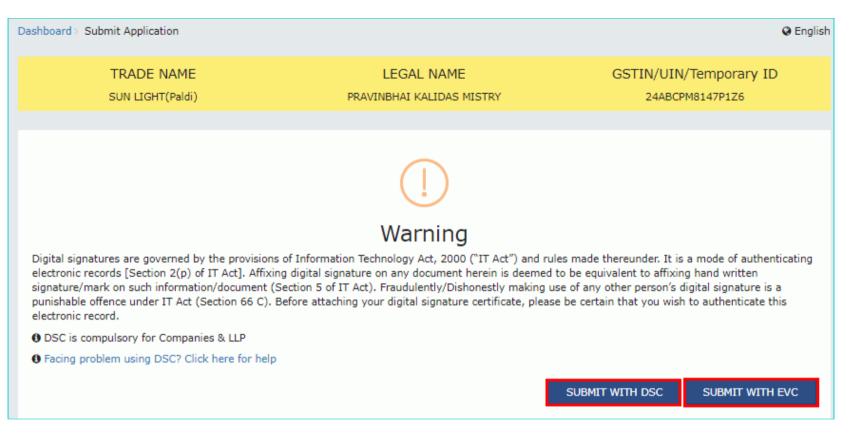




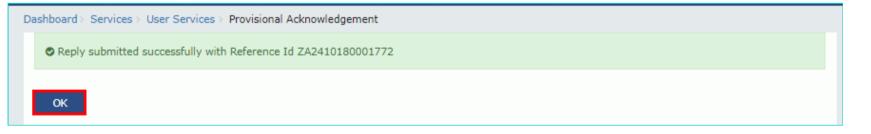
8. Click PROCEED.



9. Submit Application page is displayed. Click ISSUE WITH DSC or ISSUE WITH EVC.



10. A success message is displayed with the generated Reference number. Click  ${\bf OK}$ .



11. The updated REPLIES tab is displayed, with the record of the filed reply in a table. You can also click the documents in the Action section of the table to download them.



**Note:** Once you file your reply successfully, following actions take place on the GST Portal:

- You will receive an acknowledgement intimation via your registered email and SMS, along with the generated RFN.
- Your reply will be available on Tax Official's dashboard.

#### Go back to the Main Menu

# CERTIFICATES/ E. Take action usingORDERS tab of Case Details screen: View Order Issued against Your Case

To download order issued against your case, perform following steps:

- 1. On the Case Details page of that particular taxpayer, click the **CERTIFICATES / ORDERS** tab. This tab provides you an option to view the issued order or certificate, with all its attached documents, in PDF mode.
- 2. Click the **View** link in the Action column of the table to download and view them.

ARN <b>ID2410180004530</b>		/Temporary ID Date 0 M8147P1Z6	f Application/Case Creation 03/10/2018	Status Recoverable	
RECOVERY DETAILS	Certificate/Order Reference Number	Mode of Recovery	Certificate/Order Type	Issued on	Actio
NOTICES REPLIES	ZA2410180001780	Attachment/Seizure of Immovable/Movable Properties by Tax Authorities	FORM GST DRC - 12 (Sale Certificate))	24/10/2018	View
CERTIFICATES / ORDERS					

Go back to the Main Menu

# Manual > Filing Application for Compounding of Offence (Form GST CPD-01) and Taking Actions in the Subsequent Proceedings

How can I file Application for Compounding of Offence (Form GST CPD-01) and take subsequent actions?

To file Application for Compounding of Offence (Form GST CPD-01) and take subsequent actions, perform following steps:

- A. File an Application for Compounding of Offence (Form GST CPD-01)
- B. Open the Application's Case Details screen by searching for your filed Application in "My Applications" screen
- C. Take action using APPLICATIONS tab of Case Details screen: View your Filed Application
- D. Take action using **NOTICES** tab of Case Details screen:
- D(1). View issued Notices
- D(2). File Reply to the issued Notices
- E. Take action using **REPLIES** tab of Case Details screen:
- E(1) View Filed Replies
- E(2) File Counter-replies
- F. Take action using **ORDERS** tab of Case Details screen:
- F(1). View the Order issued on that Application
- F(2). Pay Compounding Fee
- F(3). Initiate Rectification
- G. Take action using RECTIFICATION tab of Case Details screen: View the filed Rectification Applications

Click each hyperlink above to know more.

# A. File an Application for Compounding of Offence (Form GST CPD-01)

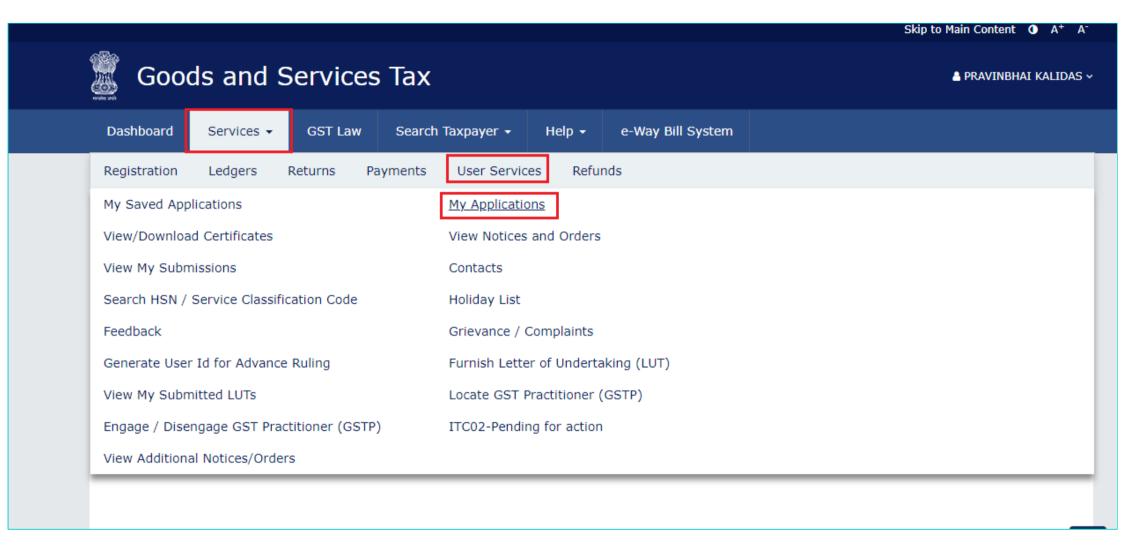
To file an Application for Compounding of Offence (Form GST CPD-01), perform following steps:

#### Note:

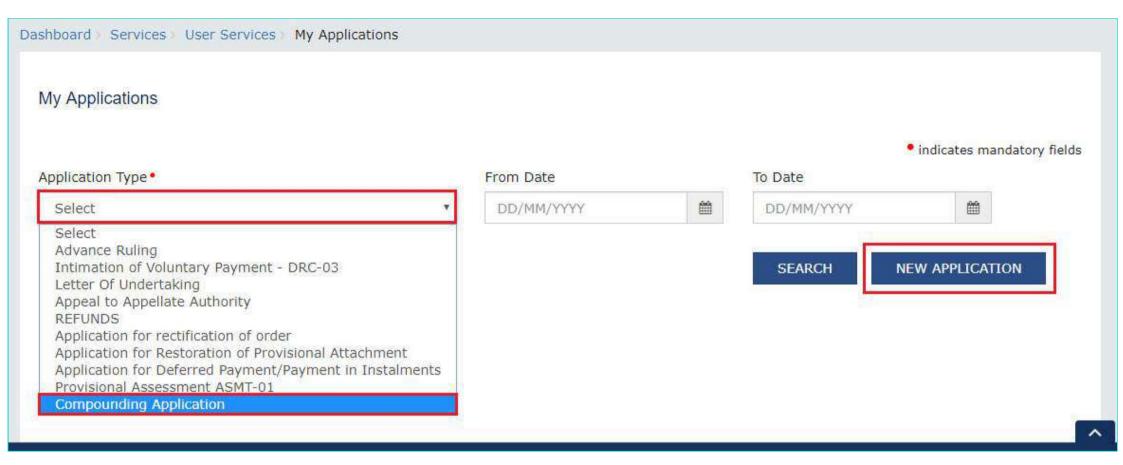
Any Taxpayer may file the Application for Compounding of Offence in the following two cases:

- **Prosecution is instituted:** This means that an Order for initiation of prosecution has been issued against the Taxpayer. He/she would have received a Prosecution Notice, issued by a concerned Tax Official, regarding the same.
- **Prosecution is contemplated:** This means that the taxpayer is voluntarily filing this application for Compounding of Offence. A taxpayer can do so if he/she has received an Order, issued by a concerned Tax Official, against any case involving commission of any offence specified in Section 132.
- 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 > My Applications**



4. My Applications page is displayed. In the Application Type field, select "Compounding Application" and then click the NEW APPLICATION button.



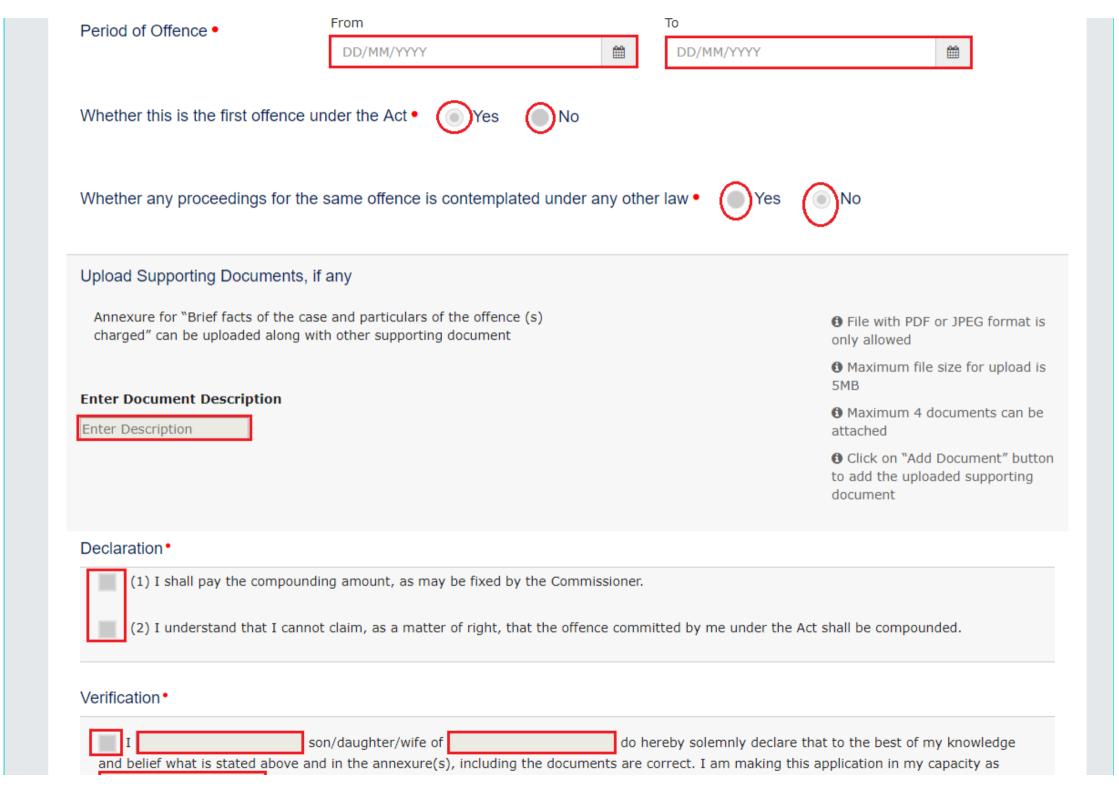
5. **Compounding Application** page is displayed. The Yellow header on the top contains the name of the application type and your information—GSTIN, Legal Name and Registration Status. Click the **BACK** button to go to the previous page or enter details in the displayed fields as mentioned in the following steps.

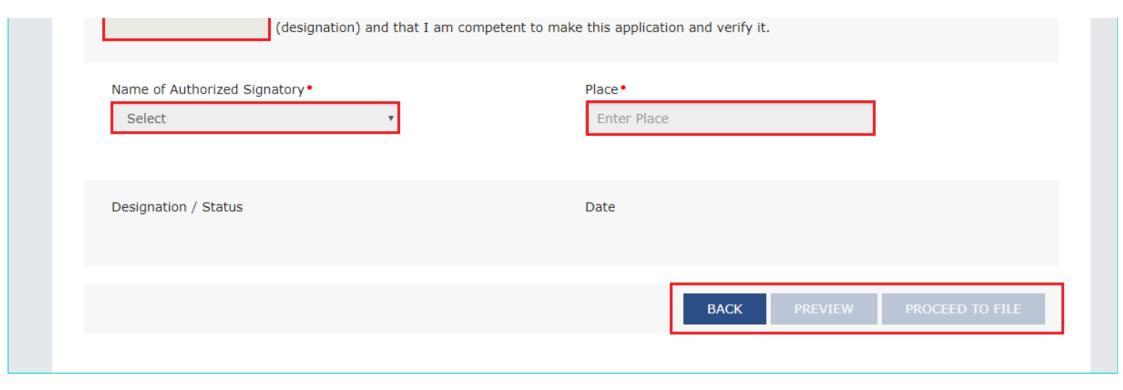
Legal Name Status of the Applicant Application Type GSTIN/Temporary ID/UIN Compounding of Offence Registered 24ABCPM8147P1Z6 PRAVINBHAI KALIDAS MISTRY FORM GST CPD-01 **Application for Compounding of Offence**  indicates mandatory fields Whether any order for initiation of prosecution has been issued? • Prosecution Notice No. Date Enter Prosecution Notice No. Date Any other order against which prosecution is contemplated? Order /Reference no. Date Enter Order /Reference no. Date The violation of provisions of the Act for which prosecution is instituted or contemplated: • (a) Supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax (b) Issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax (c) Avails input tax credit using such invoice or bill referred to in clause (b) of Sub-Section (1) of Section 132 (d) Collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due

(e) Evades tax, fraudulently avails input tax credit or obtains refund by an offence not covered under clause (a) to (f) of sub-section (1) of Section 132 of CGST/ UTGST/SGST Act
(f) Falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information with an intention to evade payment of tax due under this Act
(g) Obstructs or prevents any officer in the discharge of his duties under this Act
(h) Acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with, any goods which he knows or has reason to believe are liable to confiscation under this Act or the rules made thereunder
(i) Receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reason to believe are in contravention of any provisions of this Act or the rules made thereunder
(j) Tampers with or destroys any material evidence or documents
(k) Fails to supply any information which he is required to supply under this Act or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information
(I) Attempts to commit, or abets the commission of, any of the offences mentioned in clauses (a) to (k) of sub-section (1) of Section 132 of CGST/ UTGST/SGST Act

# Amount of evasion involved •

Particulars	Central Tax(₹)	State/UT Tax(₹)	Integrated Tax(₹)	Cess(₹)	Total(₹)	
Tax	₹0	₹0	₹0	₹0	₹0	
Interest	₹0	₹0	₹0	₹0	₹0	<b>∓</b> 0
Penalty	₹0	₹0	₹0	₹0	₹0	₹0
Fine, if any	₹0	₹0	₹0	₹0	₹0	
Others	₹0	₹0	₹0	₹0	₹0	





5a. In the "Whether any order for initiation of prosecution has been issued?" field, select the "Yes" or "NO" radio button.

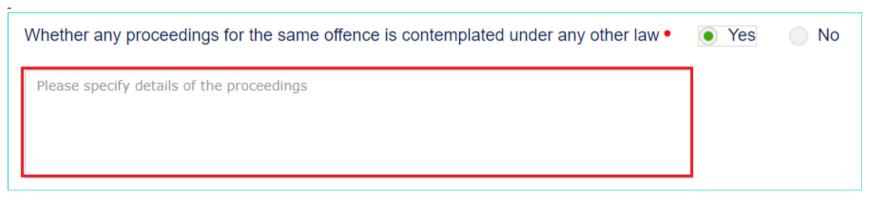
5a. (i) In case of "Yes" if any Order for initiation of prosecution has been issued: In the **Prosecution Notice No.** field, enter the Notice Number and click the **SEARCH** button. The following fields get auto-populated: (Notice) "Date", "The violation of provisions of the Act for which prosecution is instituted or contemplated:", "Amount of evasion involved, if any", "Period of Offence". Now, perform the Step 5e.

- 5a. (ii) In case of "No" if no Order for initiation of prosecution has been issued: In the "Any other order against which prosecution is contemplated?" field, enter the Order/Reference Number and click the SEARCH button. (Order) Date gets auto-populated.
- 5b. In the "The violation of provisions of the Act for which prosecution is instituted or contemplated:" field, select the applicable radio button(s). You can select more than one radio button.
- 5c. In the "Amount of evasion involved, if any" field, enter the amount across the respective major and minor heads.
- 5d. In the "Period of Offence" field, select the "From" and "To" dates using the calendar.
- 5e. In the "Whether this is the first offence under the Act" field, select the "Yes" or "NO" radio button.
- 5e. (i). In case of "Yes" if this is the first offence under the Act: Perform the following Step 5f.
- 5e. (ii). In case of "No" if this is not the first offence under the Act: Enter the relevant details in the text-box in maximum 250 characters. Then, perform the following step.



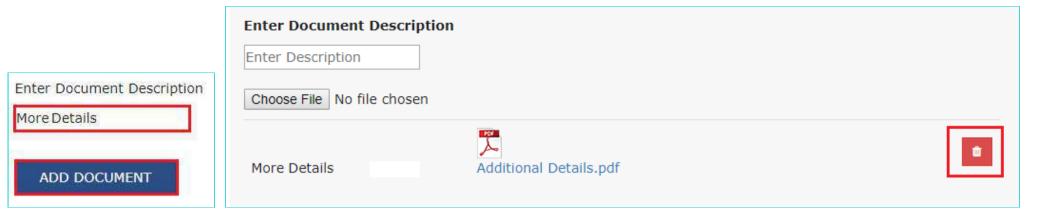
5f. In the "Whether any proceedings for the same offence is contemplated under any other law" field, select the "Yes" or "NO" radio button.

5f. (i) In case of "Yes" if any proceedings for the same offence is contemplated under any other law: Enter the relevant details in the text-box in maximum 250 characters. Then, perform the following step.

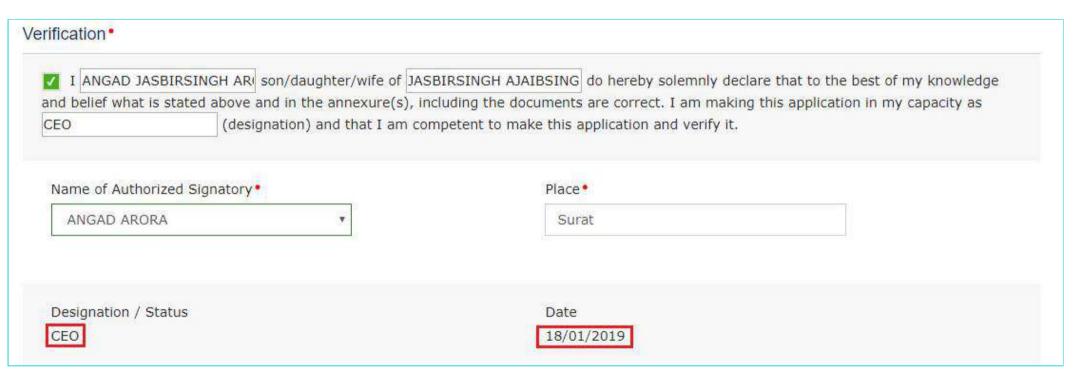


5f. (ii) In case of "No"if no proceedings for the same offence is contemplated under any other law: Perform the following Step 5g.

5g. If required, in the **Upload Supporting Documents**, **if any** field, you can also upload supporting documents. 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. You can delete the uploaded document by clicking the **DELETE** button and upload again.



- 5h. In the **Declaration** field, select the two check-boxes.
- 5i. Enter Verification details. The "Designation/ Status" and "Date" fields is auto-populated based on the current system date.



5j. Click **PREVIEW** to download and review your application. Once you are satisfied, click the **PROCEED TO FILE** button.

#### Form GST CPD - 01

[See rule 162(1)]

#### Application for Compounding of Offence

1. GSTIN/Temporary ID/UIN: 24ABCPM8147P1Z6

 2. Legal Name:
 PRAVINBHAI KALIDAS MISTRY

 3. Address:
 t,t,t,Ahmedabad, Gujarat, 381000

4. The violation of provisions of the Act for which prosecution is instituted or contemplated

(a) Supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax

(b) Issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax.

5. Details of adjudication order/notice:

- Reference Number: ZA2401190000292 - Date: 18/01/2019

- Period of Offence: From: 01/09/2018 To: 01/12/2018

- Amount of evasion involved, if any

Particulars	Central Tax(₹)	State/ UT Tax(₹)	Integrated Tax(₹)	Cess(₹)	Total(₹)
Tax	₹45,00,000	₹45,00,000	₹70,00,000	₹0	₹1,60,00,000
Interest	₹8,10,000	₹8,10,000	₹12,60,000	₹0	₹28,80,000
Penalty	₹30,00,000	₹30,00,000	₹40,00,000	₹0	₹1,00,00,000
Fine, if any	₹0	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0	₹0
				Total:	₹2,88,80,000

 Brief facts of the case and particulars of the offence (s) Refer Annexure charged:

charged.

7. Whether this is the first offence under the Act: Yes

8. If answer to 7 is in the negative, the details of previous

cases:

 Whether any proceedings for the same offence is contemplated under any other law: No

10. If answer to 9 is in the affirmative, the details thereof:

Supporting Documents:

1. More Compounding Details

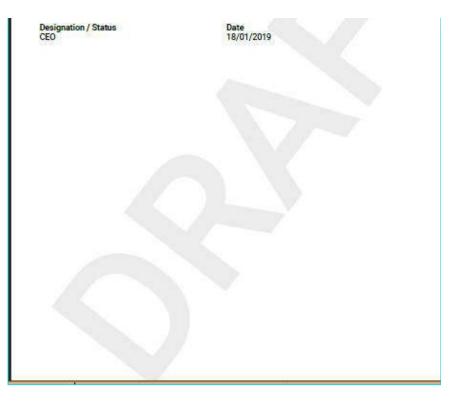
#### Declaration:

- (1) I shall pay the compounding amount, as may be fixed by the Commissioner.
- (2) I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded.

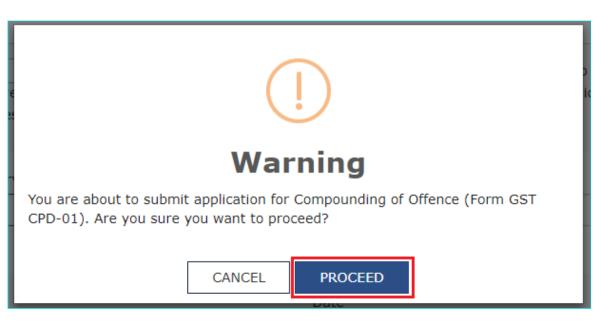
#### Verification details:

I, ANGAD JASBIRSINGH ARORA, son/daughter/wife of JASBIRSINGH AJAIBSINGH ARORA do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as CEO (designation) and that I am competent to make this application and verify it.

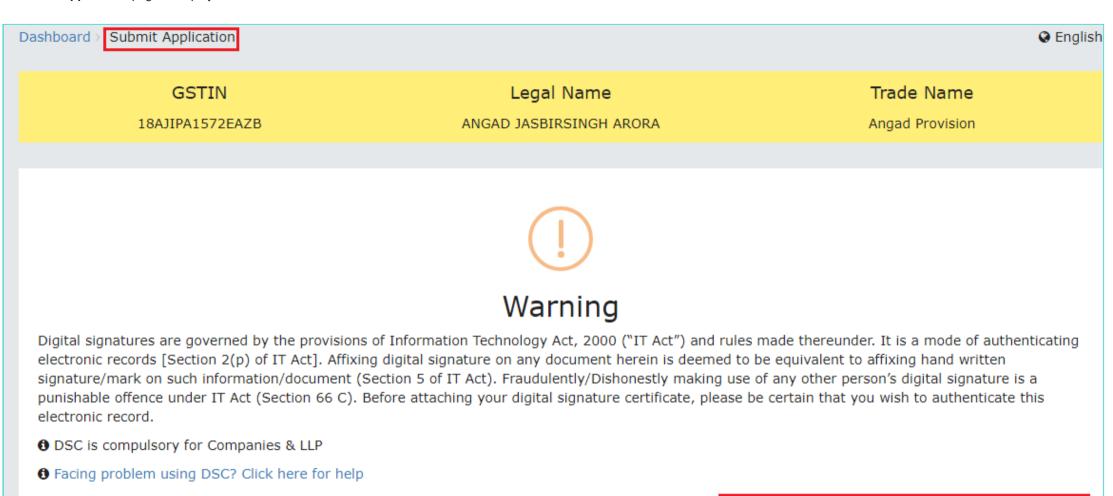
Name of Authorized Signatory ANGAD ARORA[AJIPA1572E] Place Surat



5k. A Warning message is displayed. Click the **PROCEED** button.



6. Submit Application page is displayed. Click SUBMIT WITH DSC or SUBMIT WITH EVC.



SUBMIT WITH DSC

SUBMIT WITH EVC

7. Acknowledgement page is displayed. To download the filed application, click the DOWNLOAD button or click Go To My Applications link go back to My Applications page.

Application Type
Compounding of Offence

GSTIN/Temporary ID/UIN

24ABCPM8147P1Z6

PRAVINBHAI KALIDAS MISTRY

Legal Name

Status of the Applicant

Registered

Go To My Applications

# Acknowledgment of submission of Application for Compounding of Offence

You have filed the application successfully and the particulars of the application are given as under:

Application Reference Number (ARN)	AD240119000015U		
GSTIN/UIN/Temporary ID of the Taxpayer	24ABCPM8147P1Z6		
Name of the Taxpayer	PRAVINBHAI KALIDAS MISTRY		
Date of filing	18/01/2019		
Form No.	GST CPD-01		
Form Description	Application for Compounding of Offence		

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

DOWNLOAD

#### Note:

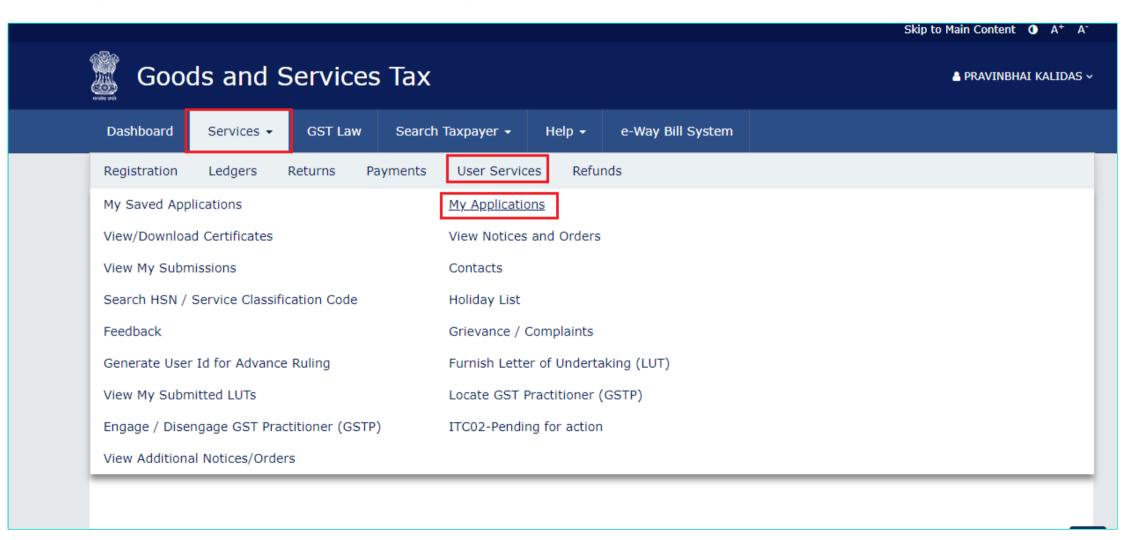
Once the application is filed, following actions take place on the GST Portal:

- Status of the application on the GST Portal gets updated to "Compounding Application Submitted".
- You will also receive an intimation on your registered Mobile and email informing you of the generated ARN and successful filing of the application.
- The Application will land in the concerned authority's queue and he/she will take subsequent actions on it.

# B. Searching for your filed Application in "My Applications" Screen

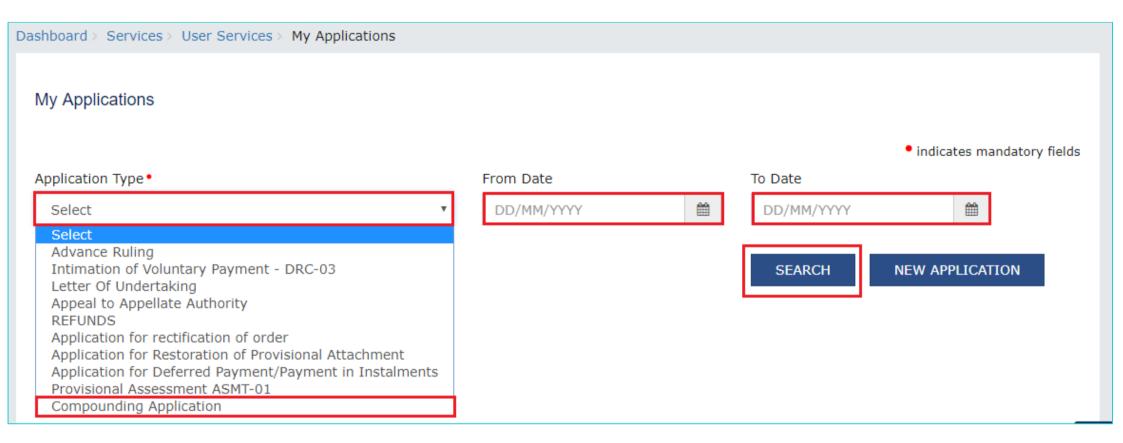
To search for the submitted applications and open the related ARN on the GST Portal, perform following steps:

- 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 > My Applications**

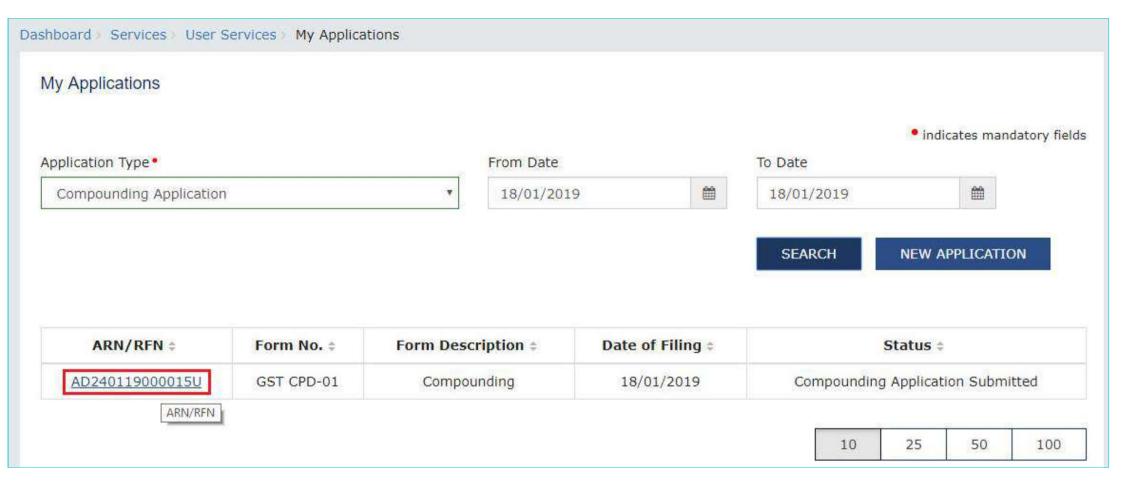


4. My Applications page is displayed. In the Application Type field, select "Compounding Application" from the drop-down list. Also select the submission period in the From Date field and To Date

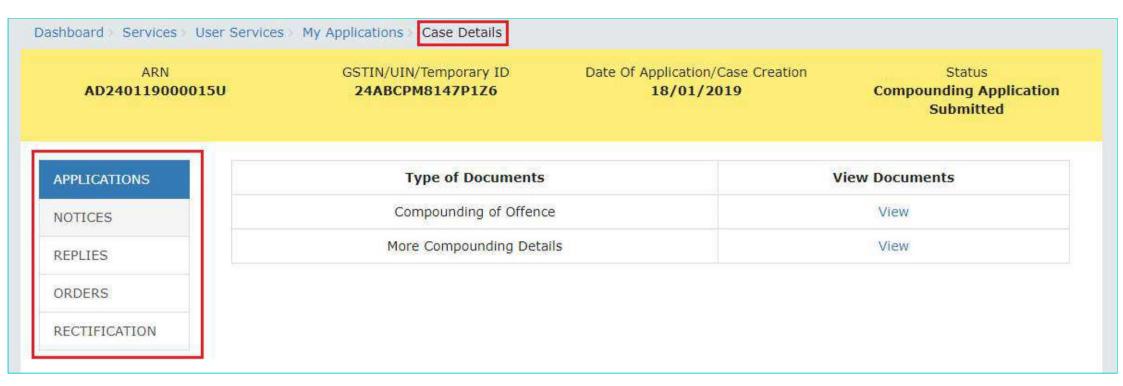
field and then click SEARCH.



5. Based on your Search criteria, applications are displayed. Click the **ARN/RFN** hyperlink you want to open.



6. Case Details page is displayed. From this page, you can click on the tabs provided at the left-hand side of the page to view and download their related details.

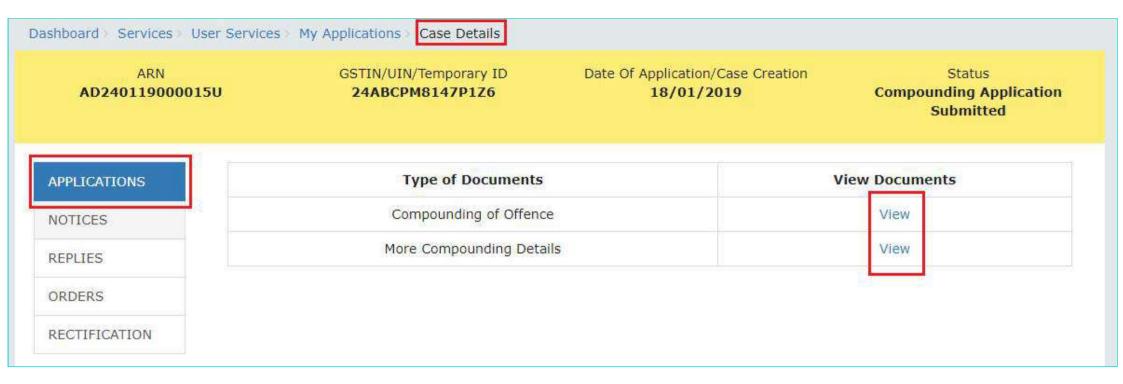


### Go back to the Main Menu

# C. Take action using APPLICATIONS tab of Case Details screen: View your Filed Application

To view your filed Application Details, perform following steps:

1. On the **Case Details** page of that particular application, select the **APPLICATIONS** tab, if it is not selected by default. This tab provides you an option to view the filed application, along with its supporting documents in PDF mode.



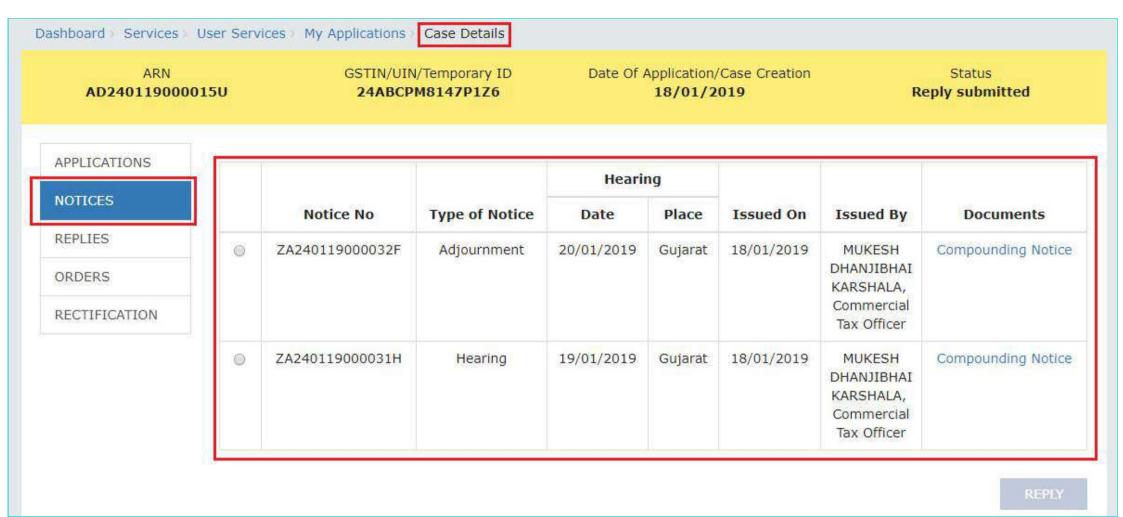
2. In the "View Documents column, click the "View" hyperlink to download and view the related document.

### Go back to the Main Menu

# D(1). Take action using NOTICES tab of Case Details screen: View Issued Notices

To view the Notices issued by the concerned Tax Official to you against your Application for Compounding of Offence, perform following steps:

1. On the **Case Details** page of that particular application, select the **NOTICES** tab, if it is not selected by default. This tab displays all the notices (Hearing Notice/Adjournment) issued by the concerned Tax Official to you.



2. In the "Documents" column, click the document name(s) to download them into your machine and view them.

### Go back to the Main Menu

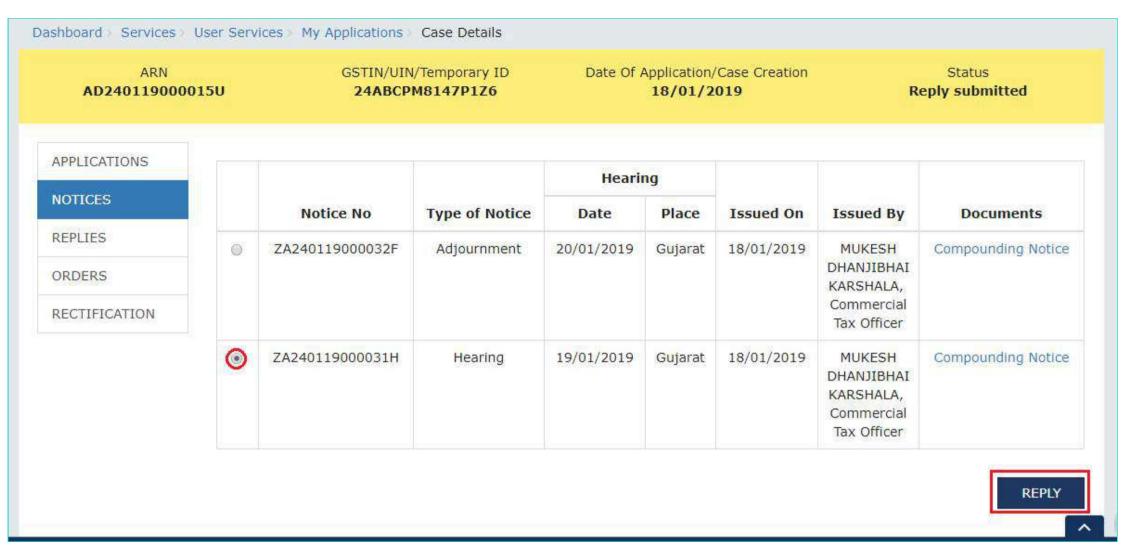
# D(2). Take action using NOTICES tab of Case Details screen: File Reply to the Issued Notice

To file reply to the Notices issued by the concerned Tax Official to you against your Application for Compounding of Offence, perform following steps:

1. On the Case Details page of that particular application, select the NOTICES tab, if it is not selected by default. This tab displays all the notices (Hearing Notice/Adjournment) issued by the concerned Tax Official to you.



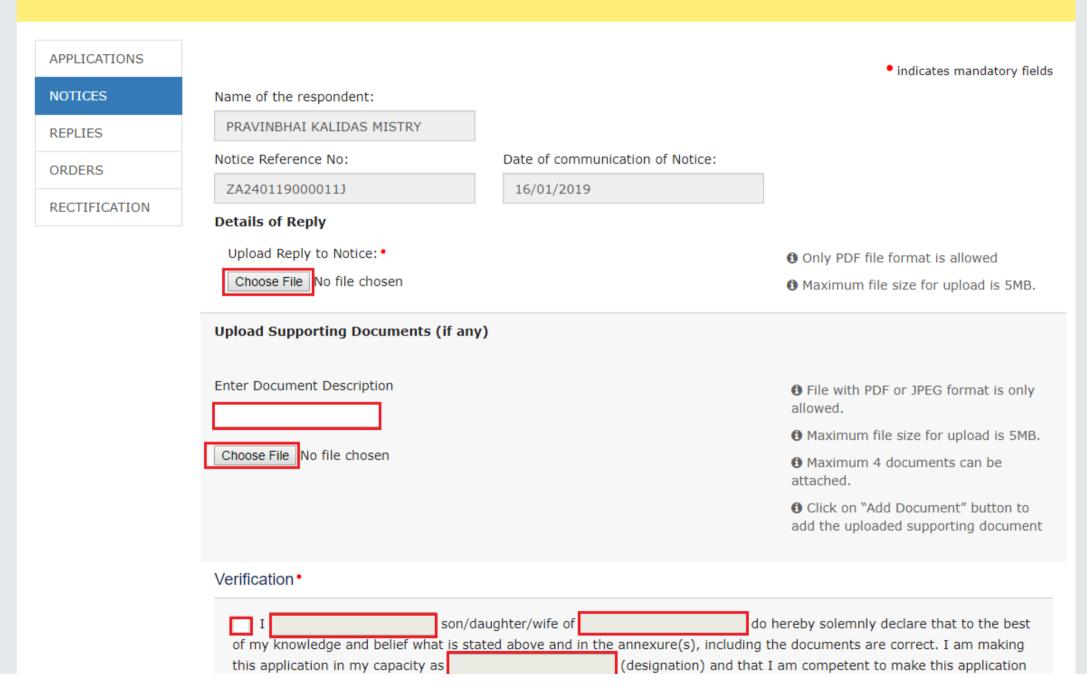
2. Select the radio button against the Notice for which you want to file your reply. The **REPLY** button gets enabled. Click the enabled **REPLY** button.

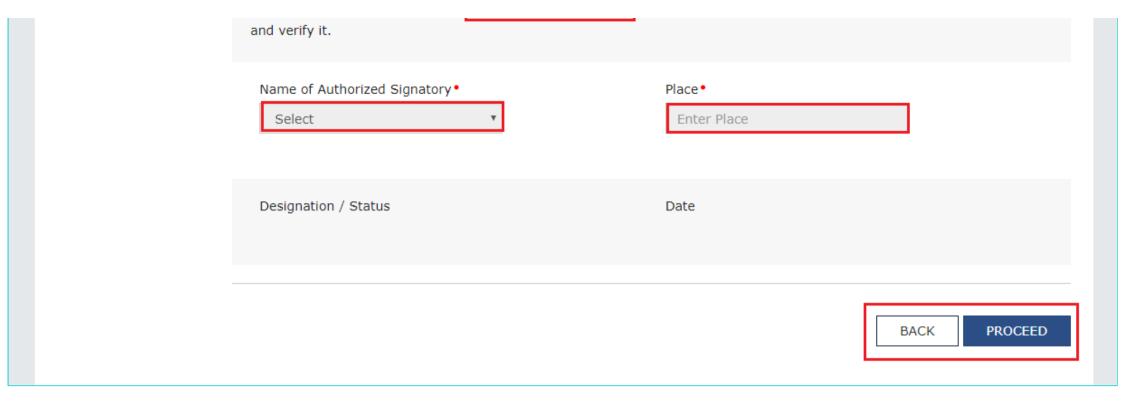


3. The **REPLY** page is displayed. The following fields are auto-populated—**Name of the respondent**, **Notice Reference No**, **Date of communication of Notice**. Enter details in the other fields as mentioned in the following steps. To go to the previous page, click **BACK**.

ARN AD240119000013Y GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6 Date Of Application/Case Creation 16/01/2019

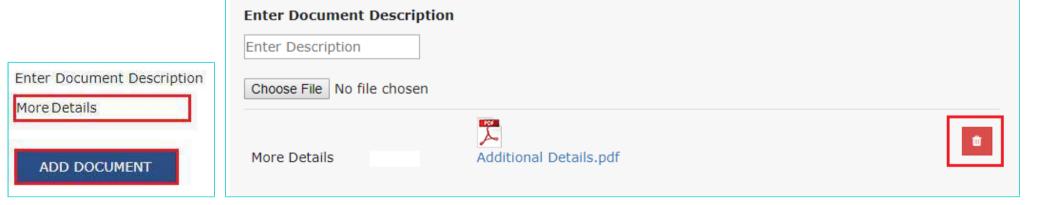
Status
Reply submitted



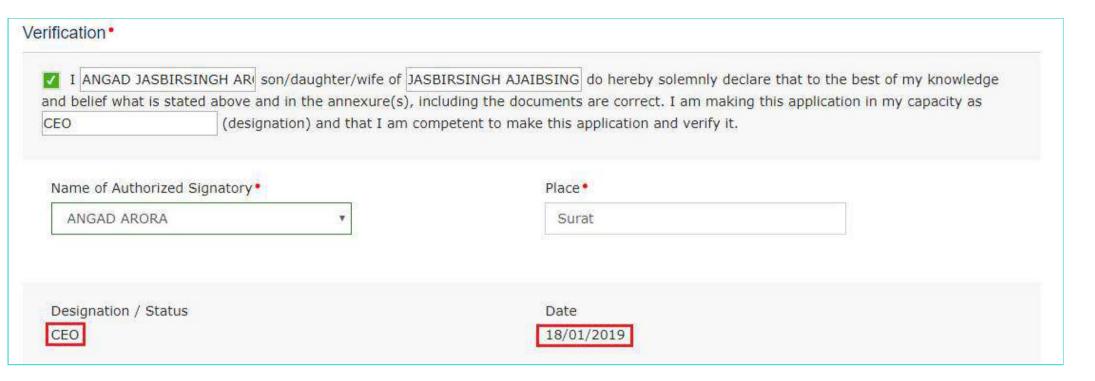


3a. In the **Details of Reply** field, click **Choose File** to upload the document(s) related to your reply.

3b. If required, in the **Upload Supporting Documents**, (if any) field, you can also upload supporting documents. 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. You can delete the uploaded document by clicking the **DELETE** button and upload again.



3c. Enter Verification details. The "Designation/ Status" and "Date" fields is auto-populated based on the current system date.



3d. Click the PROCEED button.

3e. A warning popup is displayed. Click the **PROCEED** button in the popup as well.



4. **Submit Application** page is displayed. Click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.





# Warning

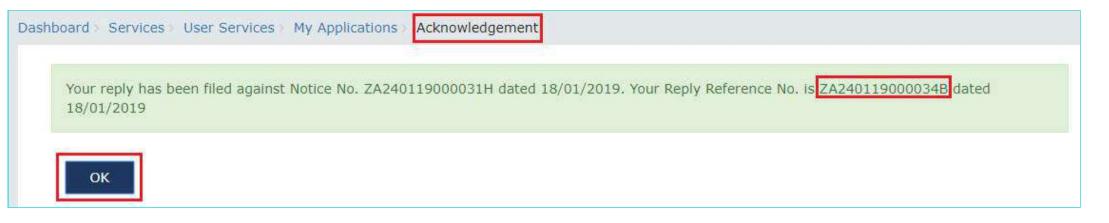
Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- 1 DSC is compulsory for Companies & LLP
- Facing problem using DSC? Click here for help

SUBMIT WITH DSC

SUBMIT WITH EVC

5. **Acknowledgement** page is displayed with the generated Reply Reference number. Click the **OK** button.



6. The updated **REPLIES** tab is displayed, with the record of the filed reply in a table. Click the documents in the **Documents** section of the table to download them.



- 7. Once the Taxpayer files reply, following actions take place on the GST Portal:
- ARN Status on the GST Portal gets updated to "Reply submitted".
- All concerned Tax Officials will be intimated about the filed reply via their registered email.
- Dashboard of the Taxpayer is updated with the record of the filed reply. He/she can view it from the following navigation: Services > User Services > My Applications > REPLIES.

Dashboard of all the concerned Tax Official roles is updated with the record of the filed reply.

### Go back to the Main Menu

# E(1). Take action using REPLIES tab of Case Details screen: View Filed Replies

To view the replies filed by you or the concerned Tax Officials against your Application for Compounding of Offence, perform following steps:

1. On the Case Details page of that particular application, select the REPLIES tab. This tab will display the replies that you or the concerned Tax Officials have filed on the issued Notices.



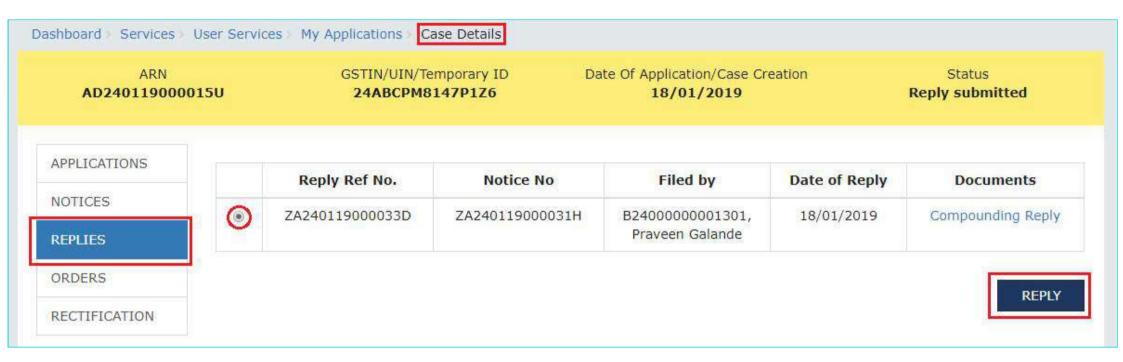
2. In the "Documents" column, click the document name(s) to download them into your machine and view them.

#### Go back to the Main Menu

# E(2). Take action using REPLIES tab of Case Details screen: File Counter-replies

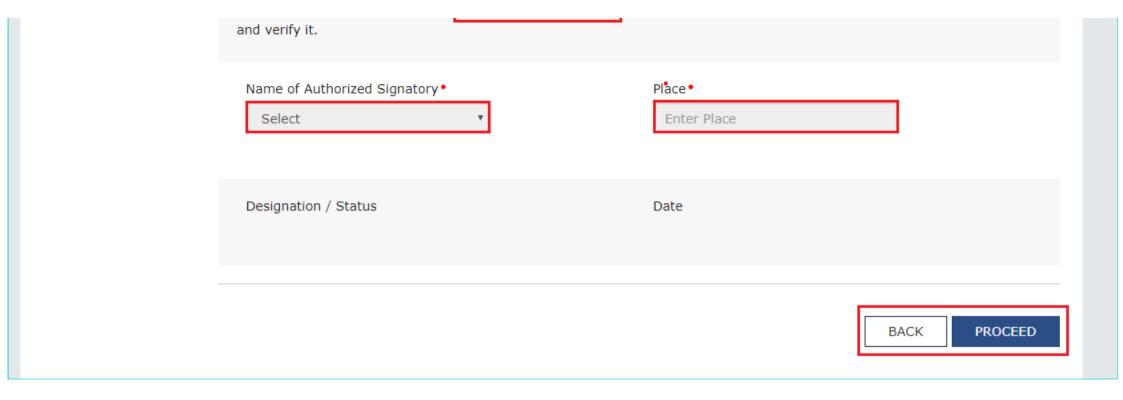
To file counter- replies after a concerned Tax Official has filed reply against your Application for Compounding of Offence, perform following steps:

1. On the Case Details page of that particular application, select the REPLIES tab. This tab will display the replies that you or the concerned Tax Officials have filed on the issued Notices. Select the radio button against the Reply for which you want to file your reply. The REPLY button gets enabled. Click the enabled REPLY button.



2. The **REPLY** page is displayed. Follow the steps you would have performed to file your reply to the issued Notices. Click here to revisit those steps.

ARN <b>AD240119000</b>		JIN/Temporary ID CPM8147P1Z6	Date Of Application/Case Creat 18/01/2019	cion Status Reply submitted
APPLICATIONS				• indicates mandatory fields
NOTICES	Name of the respondent:			,
REPLIES	PRAVINBHAI KALIDAS M	ISTRY		
ORDERS	Notice Reference No:		Date of communication of Notice:	
	ZA240119000031H		18/01/2019	
RECTIFICATION	Details of Reply			
	Upload Reply to Notice:	•		① Only PDF file format is allowed
	Choose File No file cho	sen		Maximum file size for upload is 5MB.
	Upload Supporting Docu	uments (if any)		
	Enter Document Description	on		• File with PDF or JPEG format is only allowed.
				1 Maximum file size for upload is 5MB.
	Choose File No file chose	n		Maximum 4 documents can be attached.
				Click on "Add Document" button to add the uploaded supporting document
	Verification •			
	of my knowledge and b	elief what is stated	above and in the annexure(s), including	hereby solemnly declare that to the best the documents are correct. I am making I am competent to make this application



- 3. Once the Taxpayer files a counter-reply, following actions take place on the GST Portal:
- ARN Status on the GST Portal gets updated to "Reply submitted".
- All concerned Tax Officials will be intimated about the filed reply via their registered email.
- Dashboard of the Taxpayer is updated with the record of the filed reply. He/she can view it from the following navigation: Services > User Services > My Applications > REPLIES.
- Dashboard of all the concerned Tax Official roles is updated with the record of the filed reply.

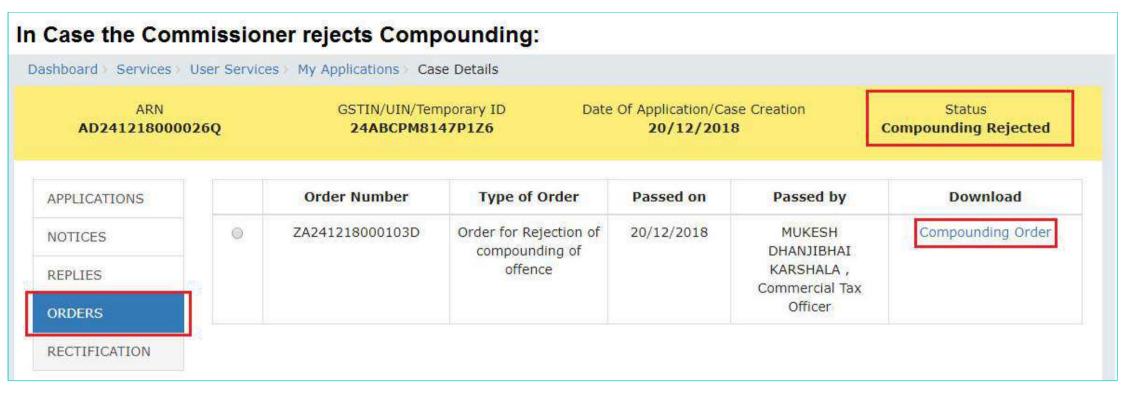
### Go back to the Main Menu

## F(1). Take action using ORDERS tab of Case Details screen: View the Order Issued on that Application

To view and download the order issued on your Application for Compounding of Offence, perform following steps:

1. On the **Case Details** page of that particular application, click the **ORDERS** tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode. The concerned authority may grant or reject compounding.





2. In the "Documents" column, click the document name(s) to download them into your machine and view them.

### Note1:

Additionally, once the concerned authority issues an Order, following actions will take place on the GST Portal:

- Taxpayer and the concerned Tax Official will receive an intimation on their registered Mobile and email informing them of the issued Order.
- In case the concerned authority grants the application request: Status of the ARN will get updated to "Compounding allowed".
- In case the concerned authority rejects the application request: Status of the ARN will get updated to "Compounding Rejected" and the following actions will take place:
- If the compliant has been filed with the Magistrate/Court of competent jurisdiction, no action will be taken and prosecution proceedings will continue.
- o If no compliant has been filed with the Magistrate/Court of competent jurisdiction, the concerned Tax official will proceed with prosecution proceedings.

#### Note2:

The concerned authority may, as per his/her discretion, withdraw Compounding at any stage during the processing of the Compounding Application. If he/she chooses to do so, the status of the ARN shall get updated to "Compounding Withdrawn" and thereafter, no action could be performed, by the Taxpayer or the concerned Tax Officials, on the withdrawn Application.

Go back to the Main Menu

# F(2). Take action using ORDERS tab of Case Details screen: Pay Compounding Fee

To pay compounding fee in order to avoid further proceedings against you by the department, perform following steps:

#### Note:

- You can pay Compounding Fee only when the concerned authority allows the application request by issuing "Compounding allowed" Order on your Application for Compounding of Offence.
- You need to pay the Compounding fee within 30 days of the Order, else the Order will become void.
- You need to make payment of compounding fee through cash ledger only. ITC can be utilized for payment of tax only. Payment of taxes will be as per the rules applicable.
- 1. On the Case Details page of that particular application, click the ORDERS tab. Click the PAY FEE button below the table containing "Compounding allowed" Order.



2. Payment FEE page gets displayed with the table containing the Fee applicable as per the Act and the difference of amount which is available in your Cash Ledger versus the amount required in Cash Ledger to pay the applicable fee . If "Amount required in Cash Ledger" column is not "Nil", click the "**DEPOSIT IN CASH LEDGER**" button to generate a challan and deposit money in the Electronic Cash Ledger. Otherwise, click the "**UTILIZE CASH**" button to make payment using the cash present in your Electronic Cash Ledger.

ARN AD240119000015U GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6

Date Of Application/Case Creation 18/01/2019

Status Compounding allowed

APPLICATIONS

NOTICES

REPLIES

**ORDERS** 

RECTIFICATION

Order Reference No: ZA2401190000375 Date of Order: 18/01/2019

Payment of Compounding Fee:

Act	Fee Applicable (in ₹)	Amount available in Cash Ledger (in ₹)	Amount required in Cash Ledger (in ₹)
(1)	(2)	(3)	(4)
Central Tax	2250000	0.00	2250000.00
State/ UT Tax	2250000	250000.00	2000000.00
Integrated Tax	3500000	0.00	3500000.00
Cess	0	0.00	Nil

DEPOSIT IN CASH LEDGER

UTILIZE CASH

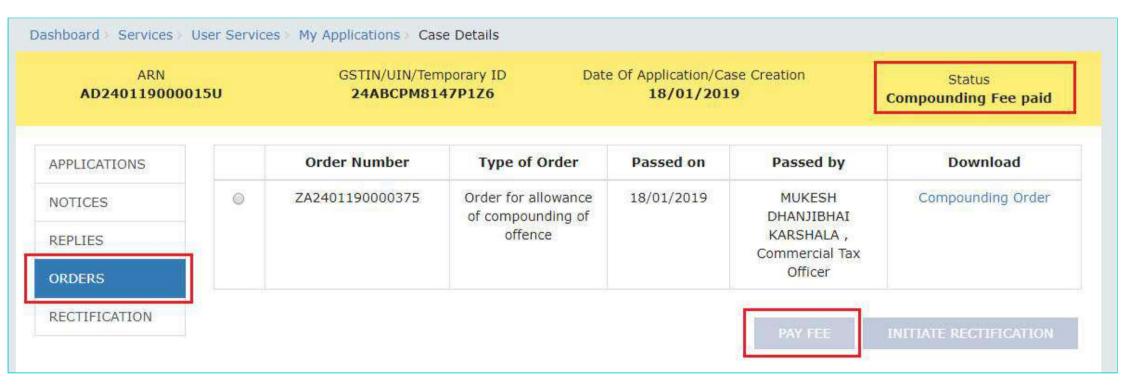
### Instructions

- 1. If there is not sufficient balance in Cash Ledger (under Fee head), i.e. "Amount required in Cash Ledger" is not nil, then click on Deposit in Cash Ledger button to deposit the required amount, in Cash Ledger.
- 2. If sufficient balance is available in Cash Ledger (under Fee head), i.e "Amount required in Cash Ledger" is nil for all the selected acts, then click on Utilize Cash button to fill and utilize.

3. On clicking the ""UTILIZE CASH" button, the Acknowledgement page gets displayed with the generated PRN. Click OK.



4. The updated Orders tab is displayed. Also, note that as you have now paid the compounding fee the "PAY FEE" button is disabled.



#### Note:

Once the Compounding Fee is paid, following actions take place on the GST Portal:

• Status of the ARN will get updated to "Compounding Fee paid".

- If the compliant has been filed with the Magistrate/Court of competent jurisdiction, the concerned Tax official will withdraw the complaint.
- If no compliant has been filed with the Magistrate/Court of competent jurisdiction, no prosecution proceedings will be initiated.

#### Go back to the Main Menu

# F(3). Take action using ORDERS tab of Case Details screen: Initiate Rectification

In case you notice an error apparent from the face of the order, you can file rectification against the Compounding Order passed by the concerned authority.

#### Note:

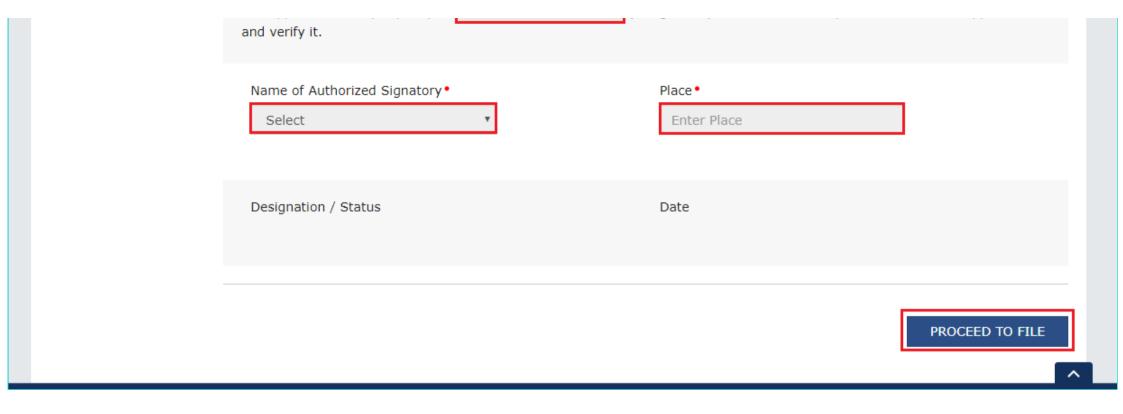
- You can submit the Application for rectification within <three months> from the date of Order sought to be rectified.
- No rectification shall be allowed after a period of six months from the date of issue of such decision or Order and if the rectification is purely in the nature of correction of a clerical or arithmetical error, the limitation of six months will not apply.

To initiate rectification, perform following steps:

1. On the **Case Details** page of that particular application, click the **ORDERS** tab. Select the radio button against the Order for which you want to initiate rectification. The **INITIATE RECTIFICATION** button gets enabled. Click the enabled **INITIATE RECTIFICATION** button.

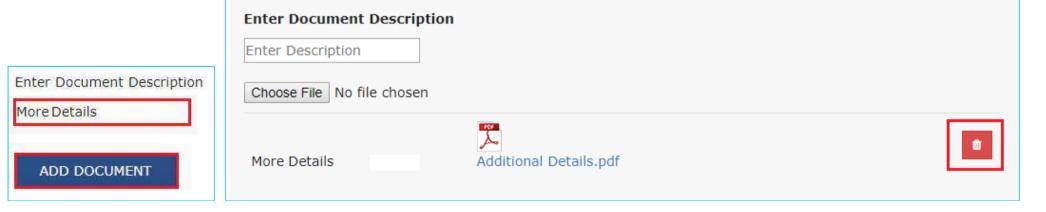


"Submission of Rectification request" page is displayed. The following fields are auto-populated— <b>Order Reference No</b> & <b>Date of communication of Order.</b> Enter details in the other fields a entioned in the following steps.	S

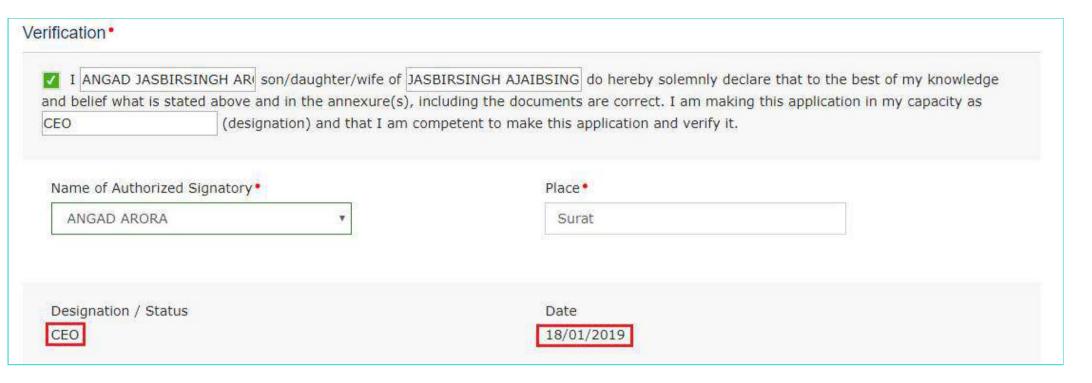


2a. In the Details of Rectification field, click Choose File to upload the document(s) containing details of the rectification that needs to be done.

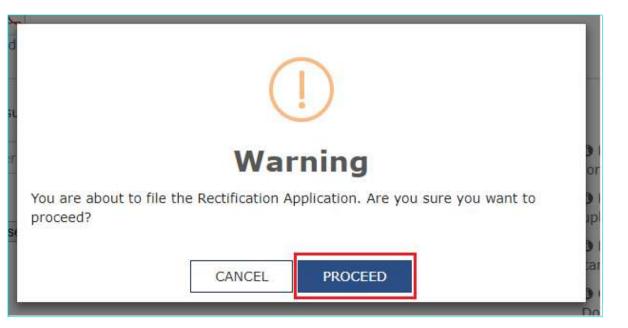
2b. If required, in the **Upload supporting documents** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.



2c. Enter Verification details. The "Designation/ Status" and "Date" fields is auto-populated based on the current system date.

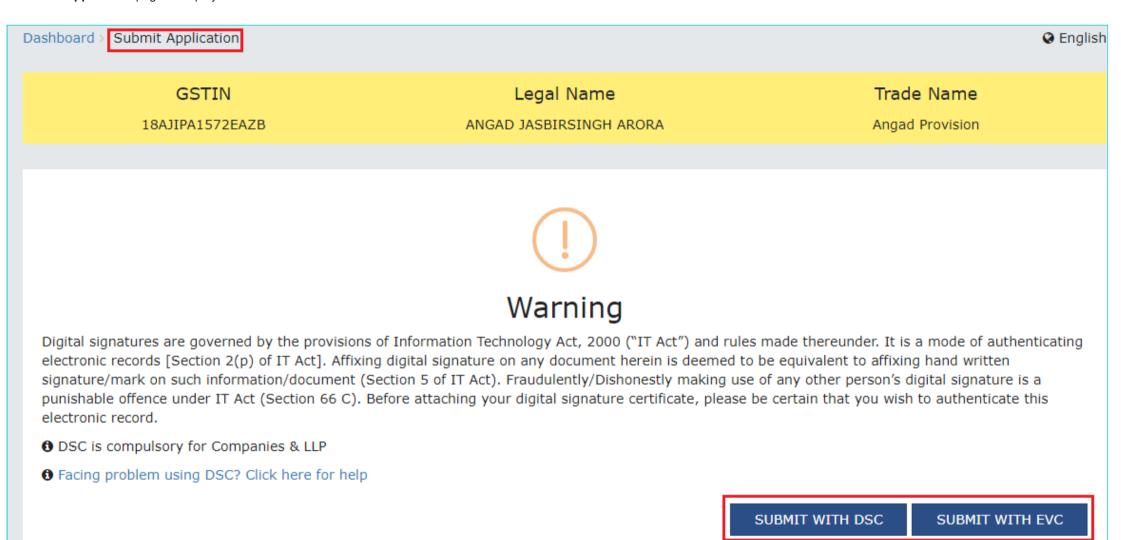


2d. Click the PROCEED TO FILE button. A warning popup is displayed in case. Click PROCEED in the popup.



**Note:** In case the difference between the date of the Order and rectification application filed is more than 6 months, an information message shall pop up asking for confirmation "Do you still want to file the Rectification application as the period exceeds 6 months from the date of the order".

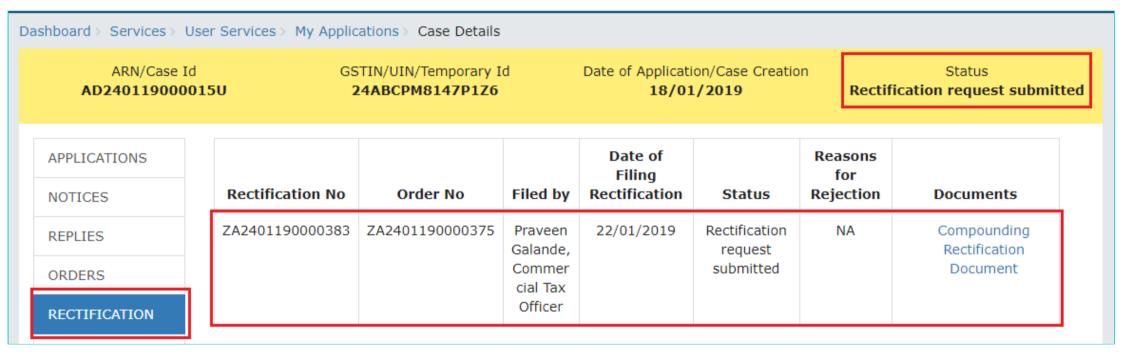
4. Submit Application page is displayed. Click SUBMIT WITH DSC or SUBMIT WITH EVC.



5. **Acknowledgement** page is displayed with the generated Reference number. Click the **OK** button.



6. The updated **RECTIFICATION** tab is displayed, with the record of the filed rectification application request in a table and the **Status** updated to "**Rectification request submitted**". Click the documents in the **Details of Rectification** section of the table to download them.



#### Note:

Once a Rectification request is submitted by a Taxpayer, following actions take place on the GST Portal:

- Dashboard of Taxpayer and the concerned Tax Officials is updated with the record of the submitted Rectification request.
- Status of the ARN on the GST Portal gets updated to "Rectification request submitted".

## Go back to the Main Menu

## G. Take action using RECTIFICATION tab of Case Details screen: View the Filed Rectification Applications

To view the Rectification Applications filed by the Taxpayer or the concerned Tax Official, perform following steps:

1. On the Case Details page of that particular application, select the RECTIFICATION tab, if it is not selected by default. This tab displays all the rectification applications submitted by you or the concerned Tax Officials.



2. In the "Details of Rectification" column, click the document name(s) to download them into your machine and view them.

#### Note:

Once a Rectification request is submitted by a Taxpayer, the concerned authority may either accept the request or reject it. However, in case the Order which need to be rectified has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit then, it cannot be passed unless the Applicant has been given an opportunity of being heard.

In case of Acceptance:

- The concerned authority issues the Rectification Order. Dashboard of Taxpayer and the concerned Tax Officials is updated with the record of the issued Order. Taxpayer can access the Rectification Order from the **ORDERS** tab.
- Status of the ARN on the GST Portal gets updated to "Rectification order passed".

## In case of Rejection:

- The concerned authority issues the Order. Dashboard of Taxpayer and the concerned Tax Officials is updated with the record of the issued Order. Taxpayer can access the Order from the **RECTIFICATION** tab.
- Status of the ARN on the GST Portal gets updated to "Rectification request rejected".

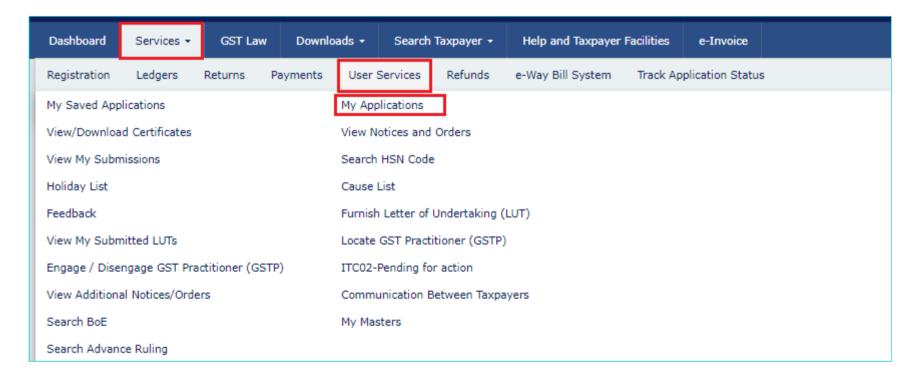
Go back to the Main Menu

# Manual > Filing an Appeal against Assessment Non-Demand Order (FORM GST APL-01)

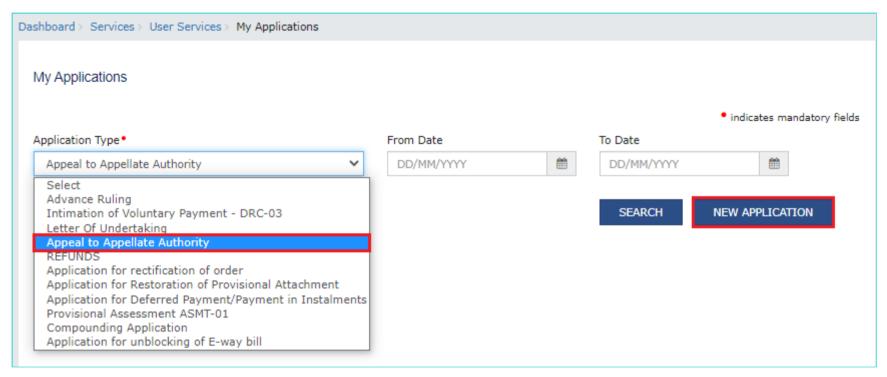
## How do I file an appeal against Assessment Non-Demand Order?

To file an appeal against Assessment Non-Demand order, perform following steps:

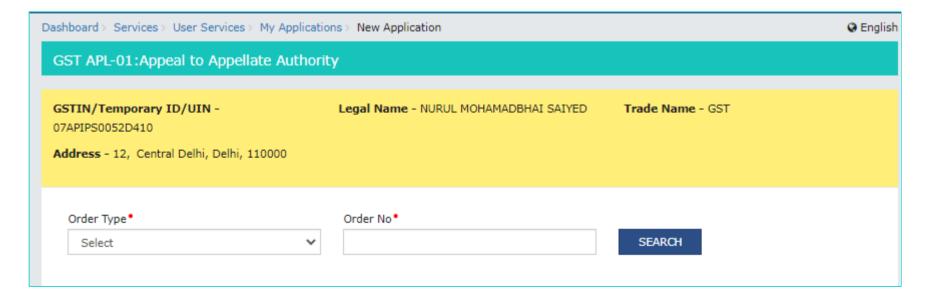
1. Access the www.gst.gov.in URL. The GST Home page is displayed. Login to the GST Portal with valid credentials i.e. your User Id and Password. Click the **Services > User Services > My Applications** option.



2. The My Applications page is displayed. Select the Application Type as Appeal to Appellate Authority from the drop-down list. Click the NEW APPLICATION button.



3. The GST APL-01: Appeal to Appellate Authority page is displayed.



4. Select the Order Type as Assessment Non-Demand Order from the drop-down list.

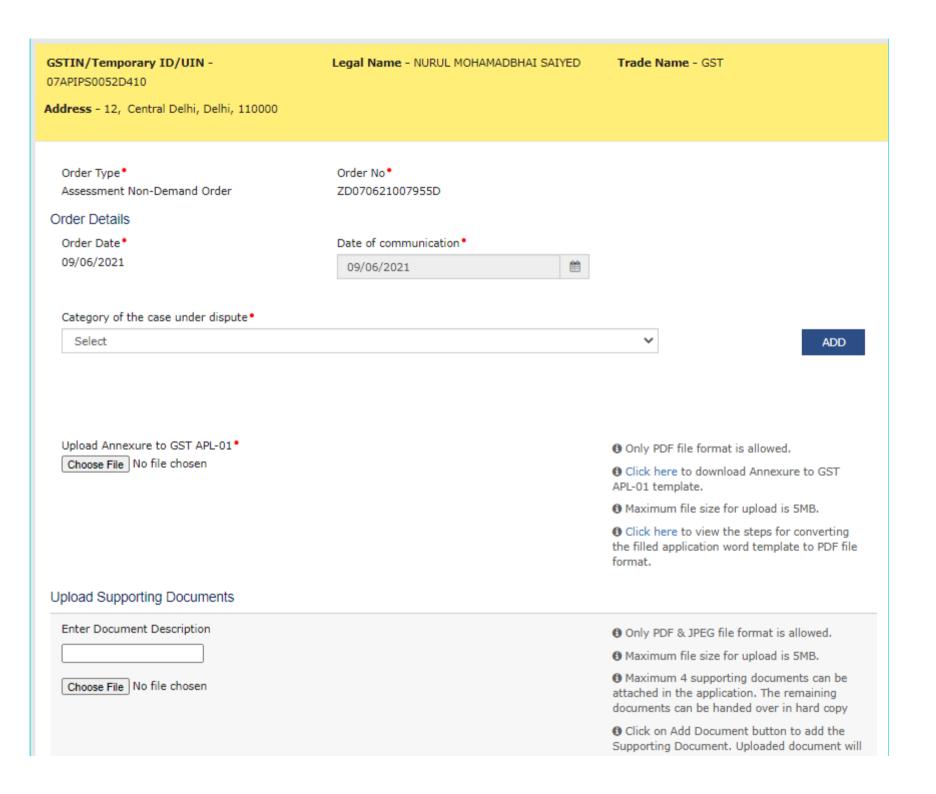


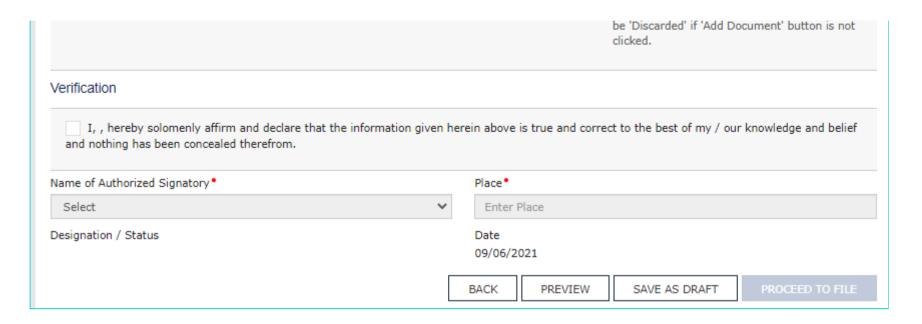
5. In the **Order No** field, enter the Order Number issued by adjudicating authority. Click the **SEARCH** button.



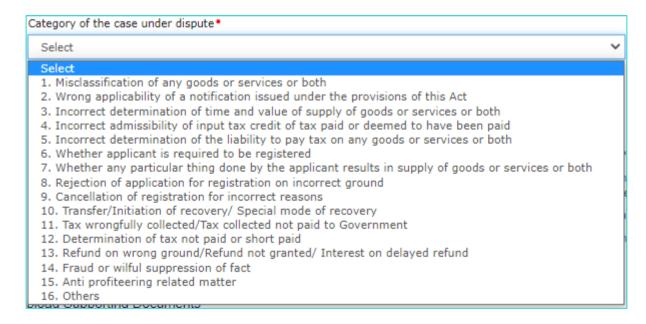
6. The **Order Details** page is displayed.



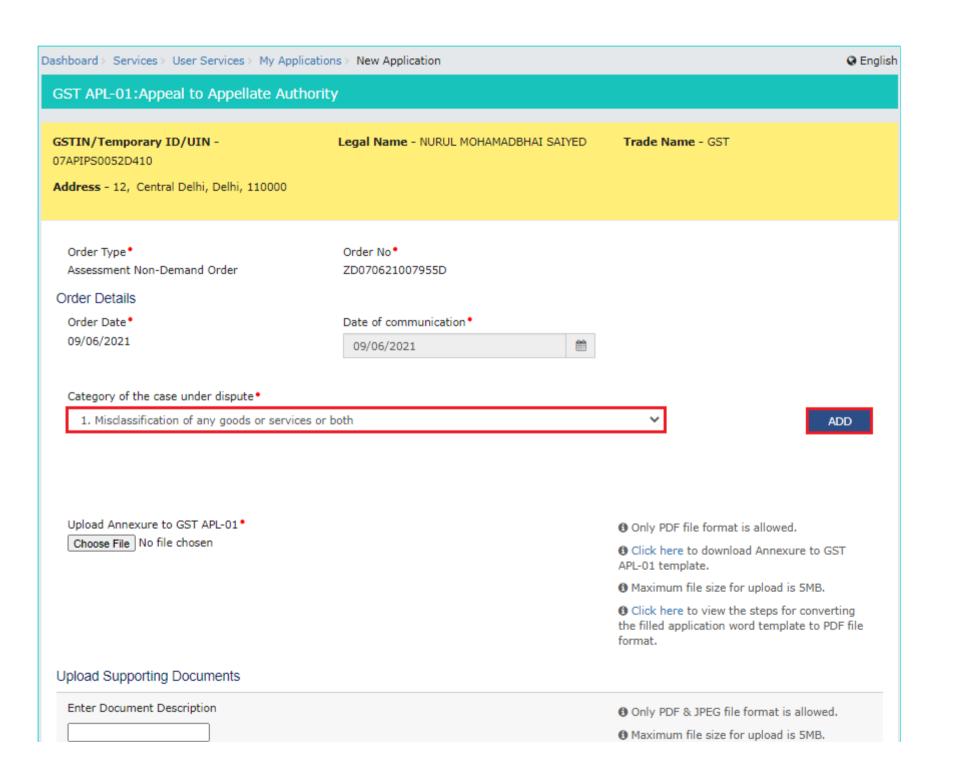


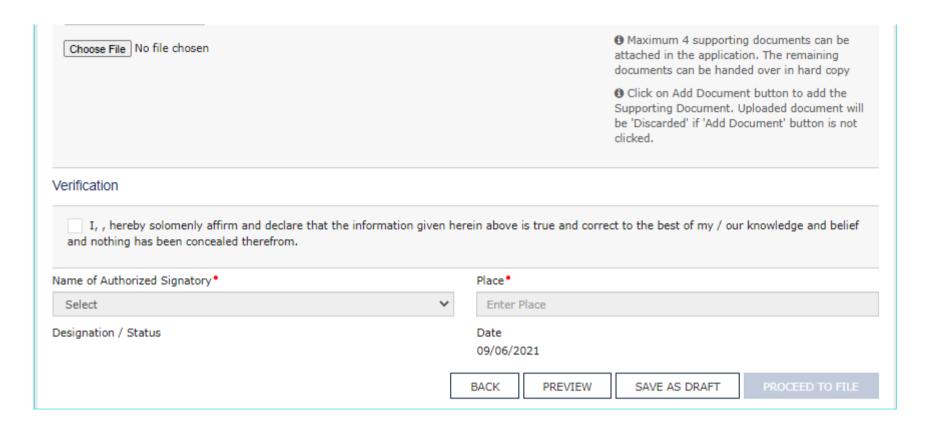


7. Select the Category of the case under dispute from the drop-down list.



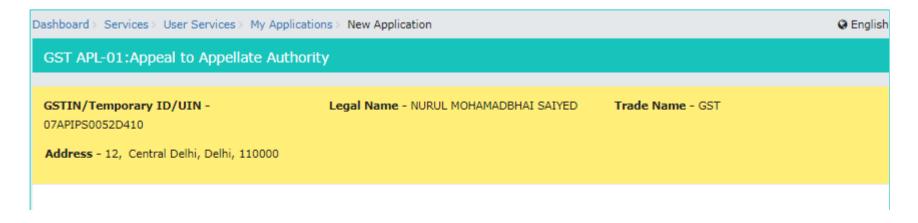
8. Click the ADD button.

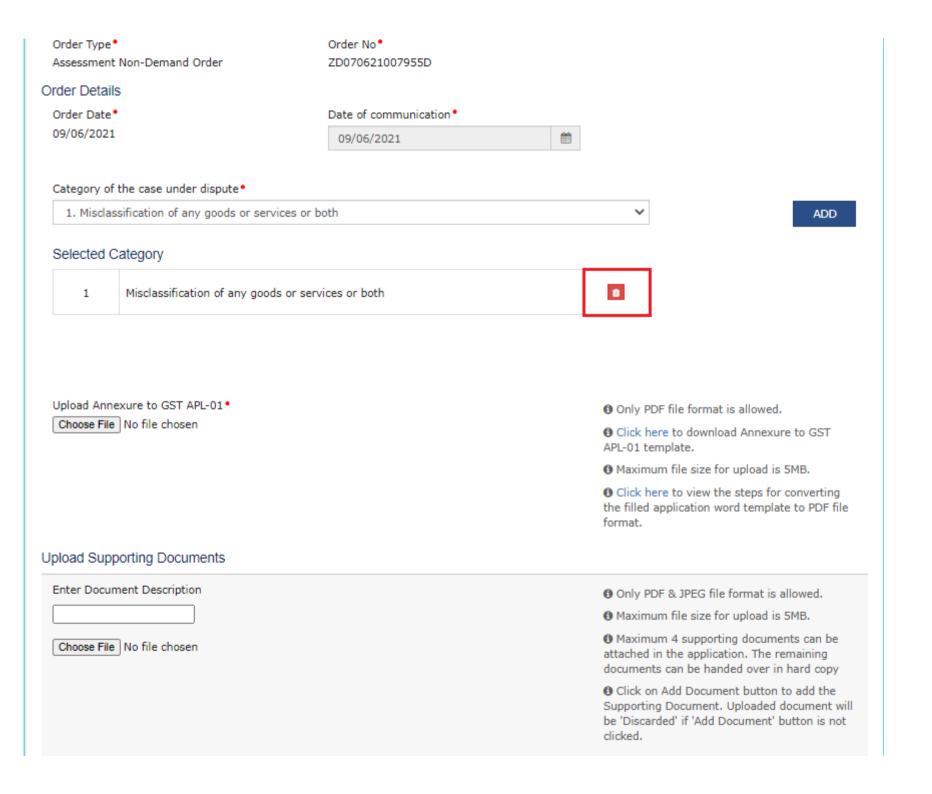


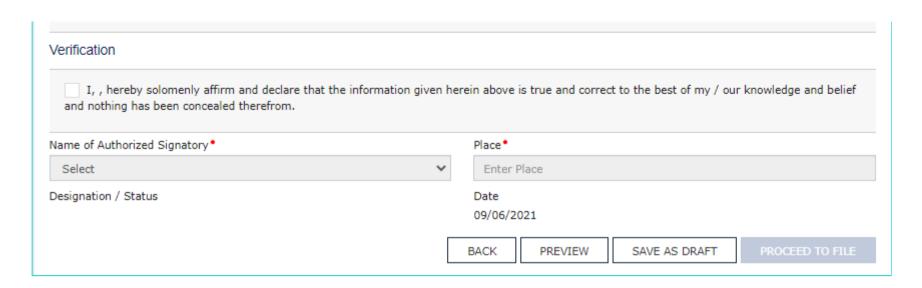


#### Note:

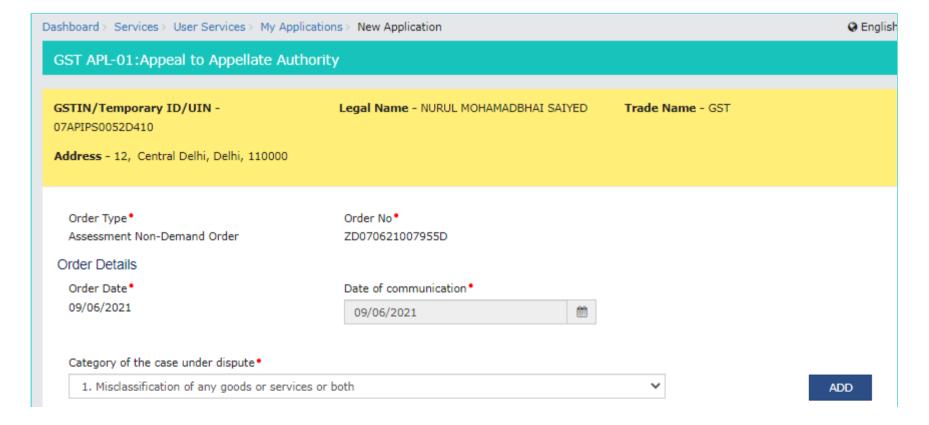
- Date of Communication is displayed on the screen. However, you can edit the same.
- You can add multiple line items from the Category of the case under dispute drop-down list by clicking the ADD button.
- You can click the **DELETE** button to delete the details added.

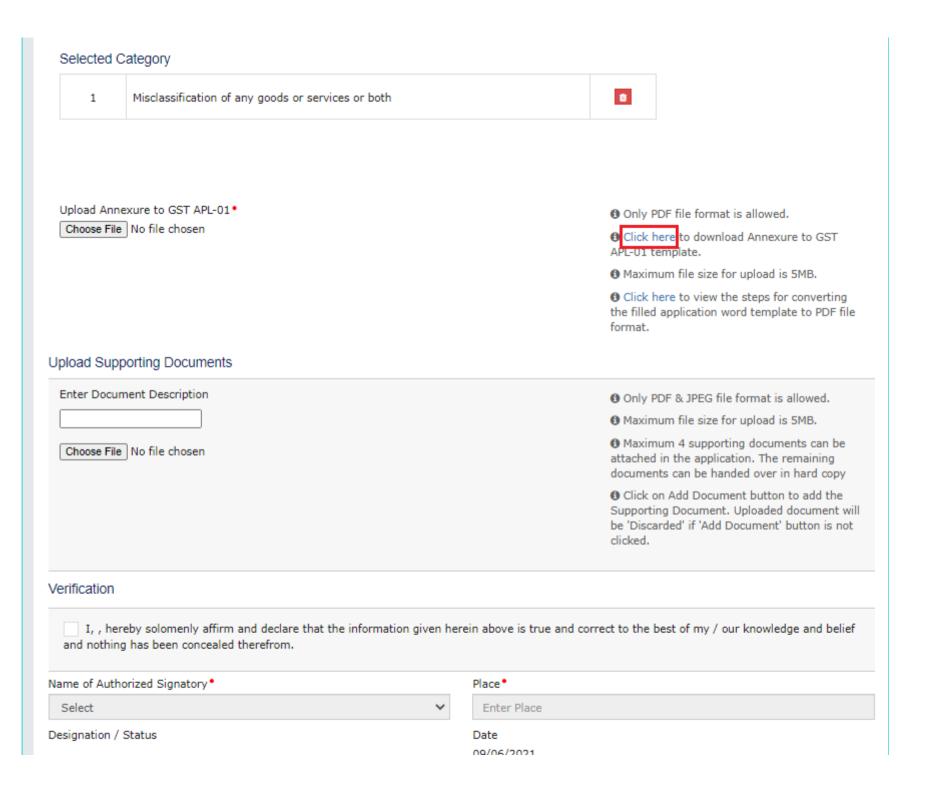


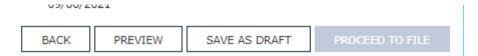




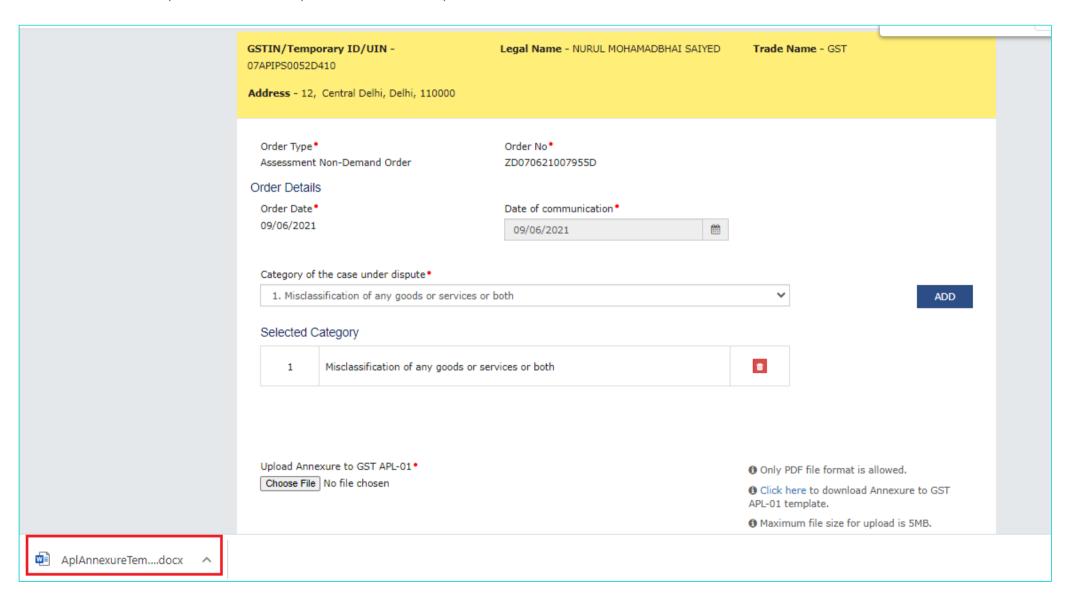
9. Click the **click here** link to download the Annexure to GST APL-01 Template.



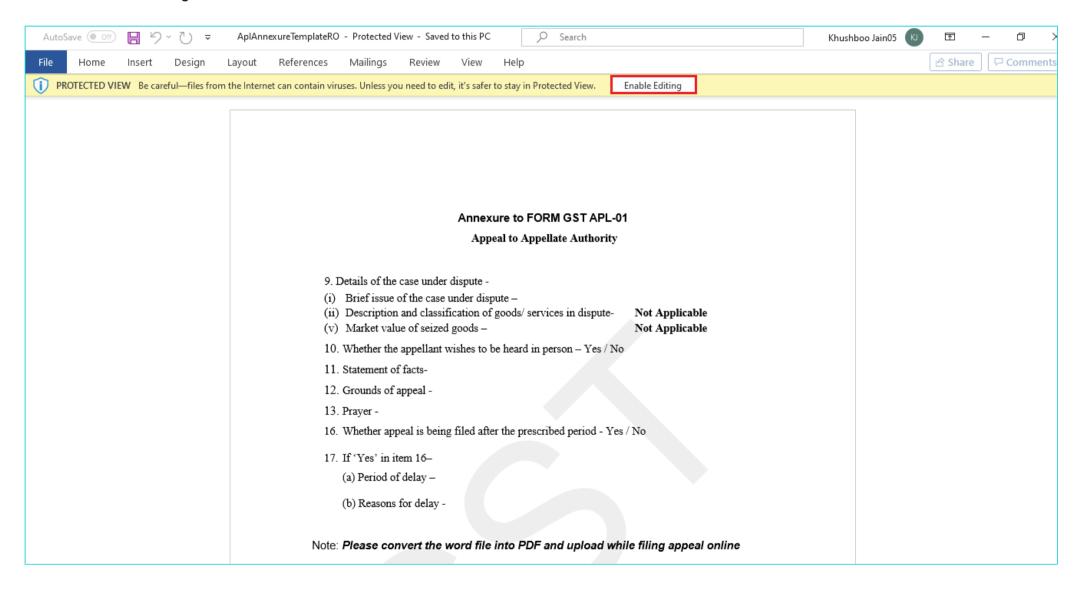




10. The GST APL-01 Template is downloaded. Open the downloaded template.



## 11. Click the **Enable Editing** button.



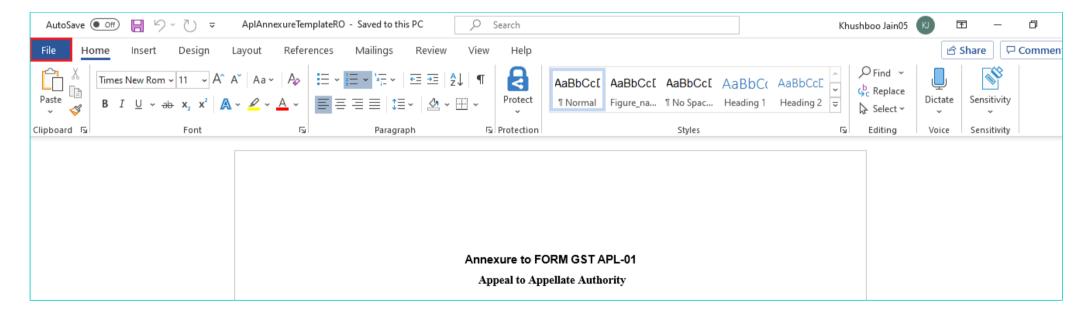
12. Enter the details.

## Annexure to FORM GST APL-01 Appeal to Appellate Authority

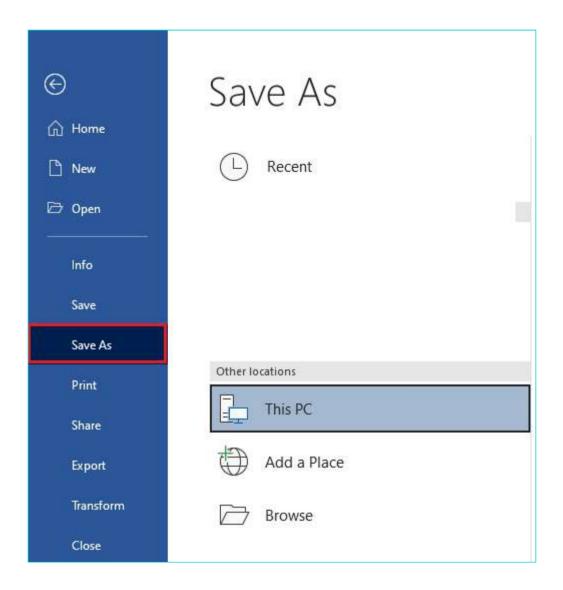
- 9. Details of the case under dispute -
- (i) Brief issue of the case under dispute Misclassification of goods
- (ii) Description and classification of goods/ services in dispute\_\_\_\_Not Applicable
- (v) Market value of seized goods -

Not Applicable

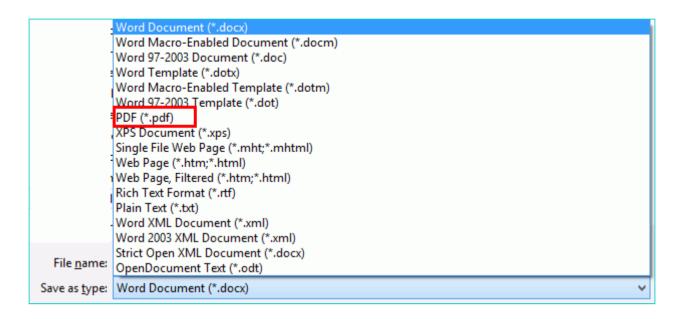
- 10. Whether the appellant wishes to be heard in person Yes
- 13. Once you have entered the details, click on the **File** button in top left corner.



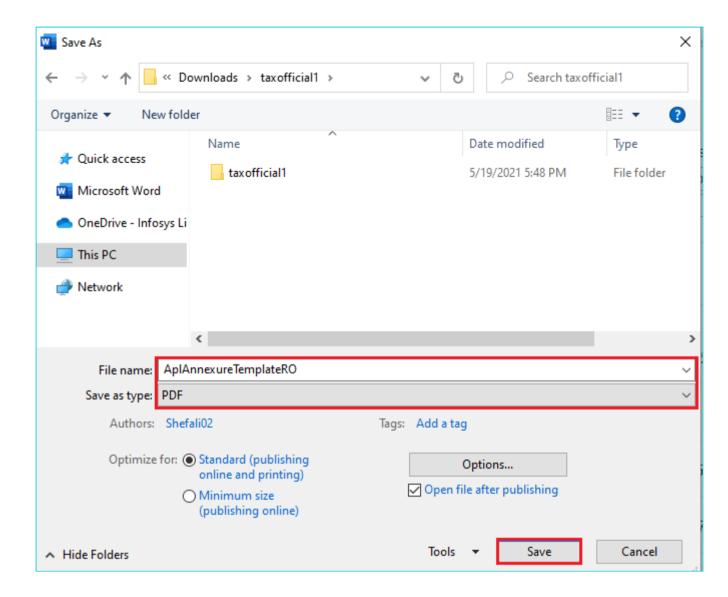
14. Click the Save As button.



15. Now select the location to save the file and in the File Name list, type or select a name for the document. In the Save as type list, select PDF.



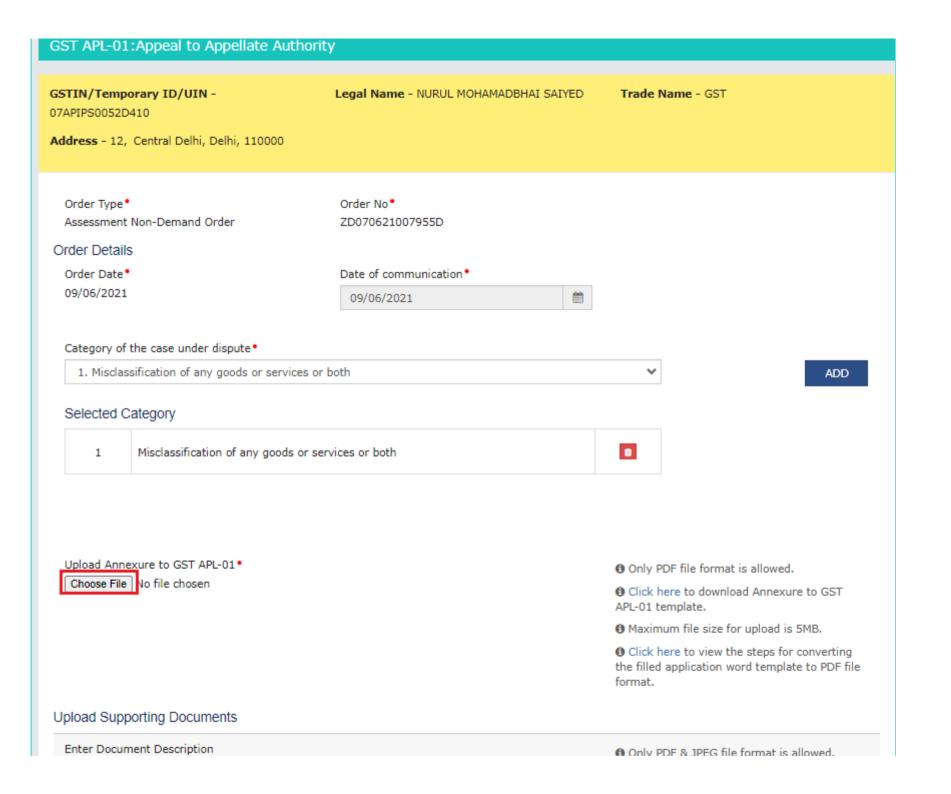
16. Click the **Save** button.

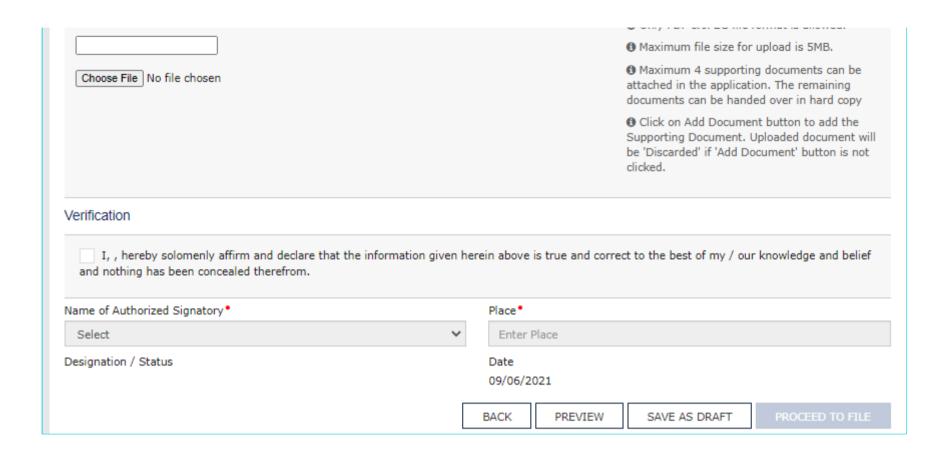


Note: You should have a PDF reader installed on your computer to open the PDF file.

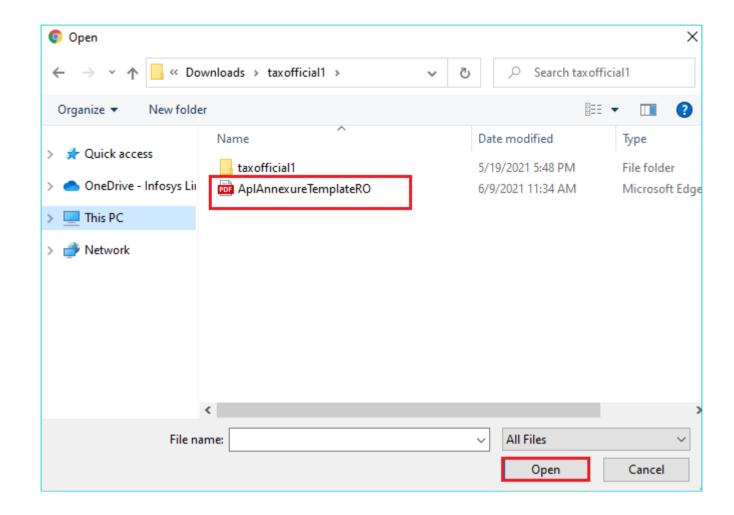
## 17. Click the **Choose File** button to upload the PDF.

**Note**: Up to four files in JPEG or PDF format with maximum file size of 5 MB can be uploaded as supporting documents.

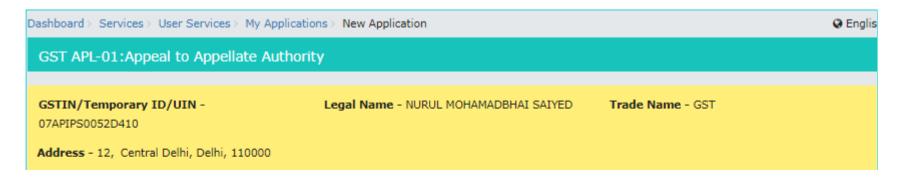


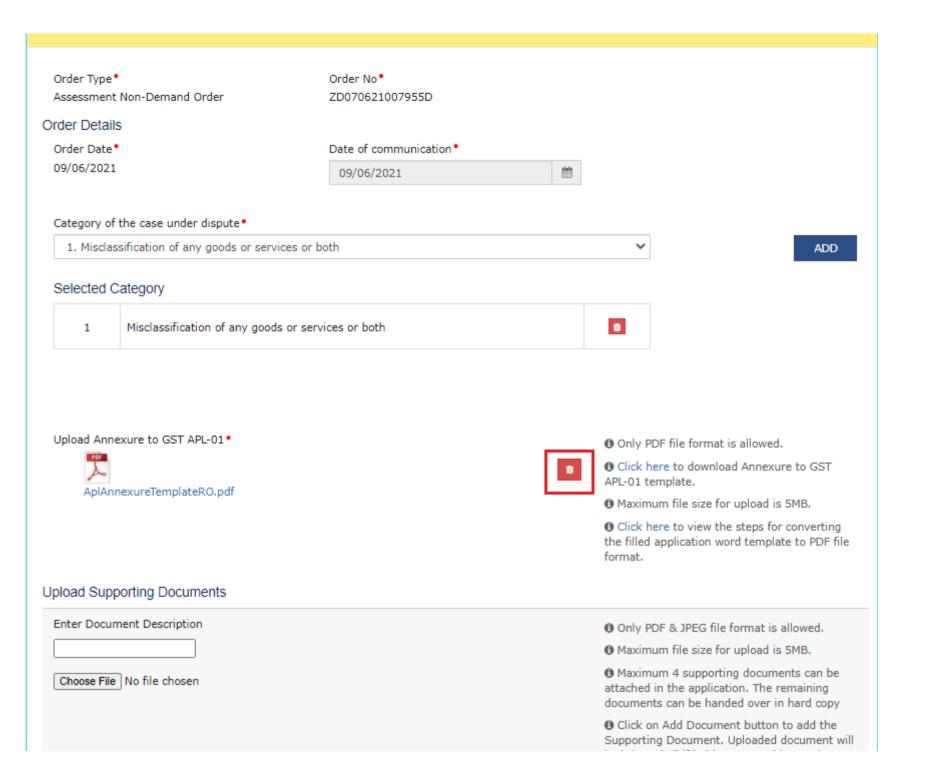


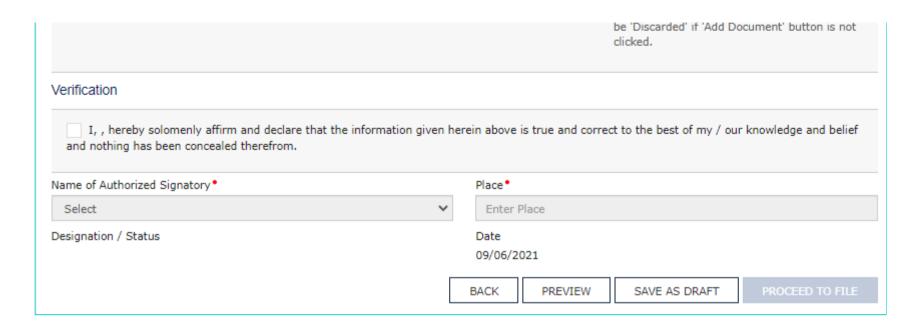
18. Select the PDF file which was saved and click the **Open** button.



19. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file, if required.



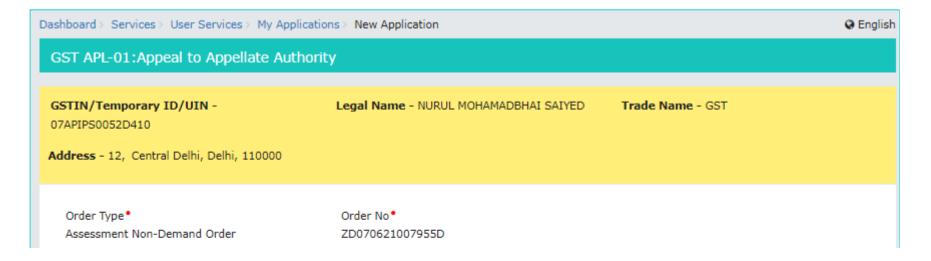


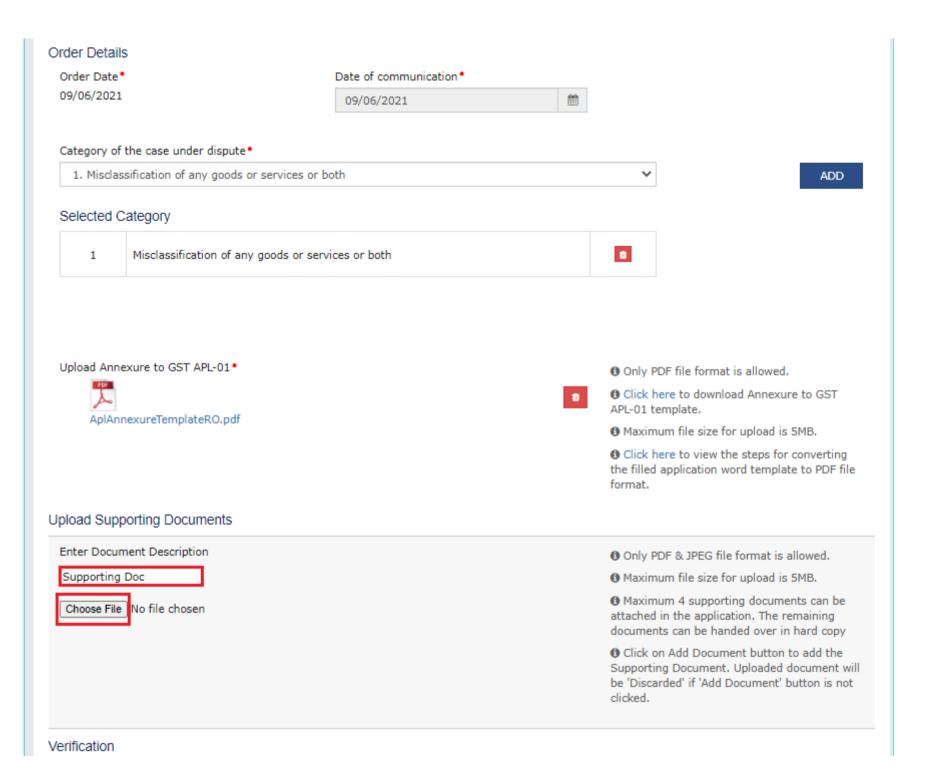


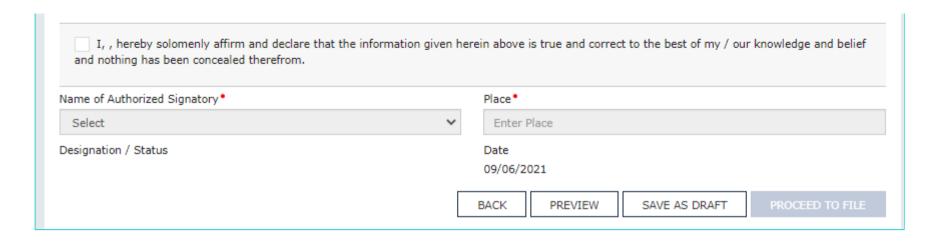
20. To upload any other supporting document, enter the document description and click the **Choose File** button.

#### Note:

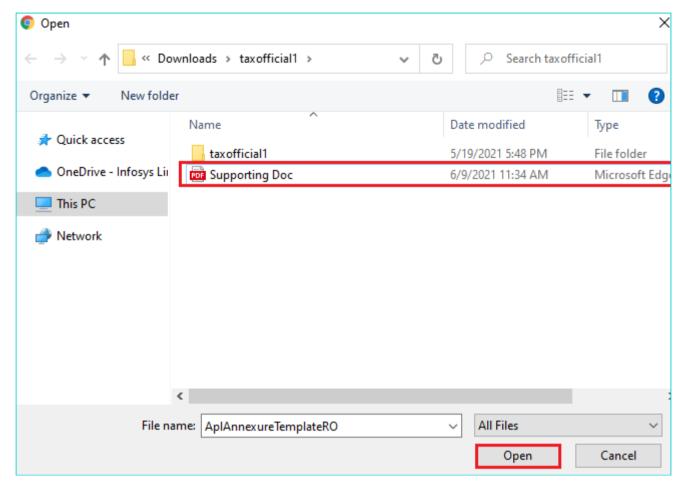
- Only PDF & JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy



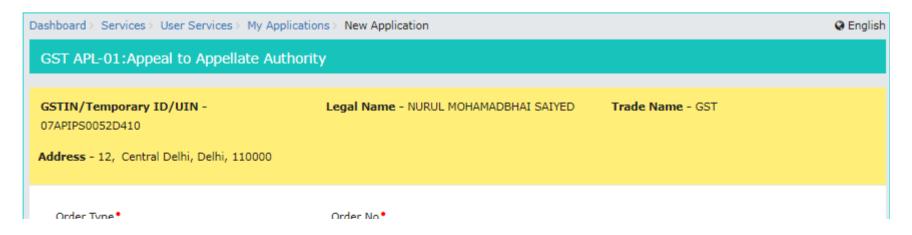


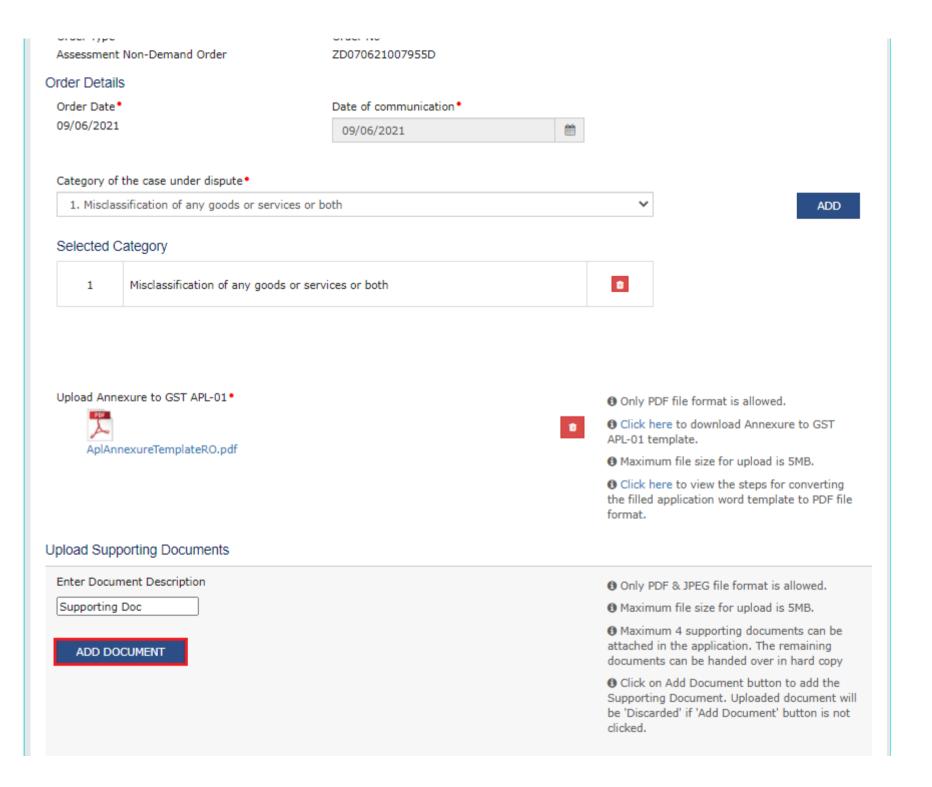


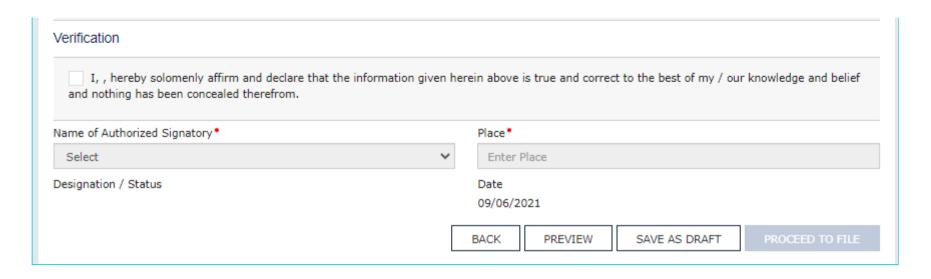
21. Select the file to be uploaded and click the **Open** button.



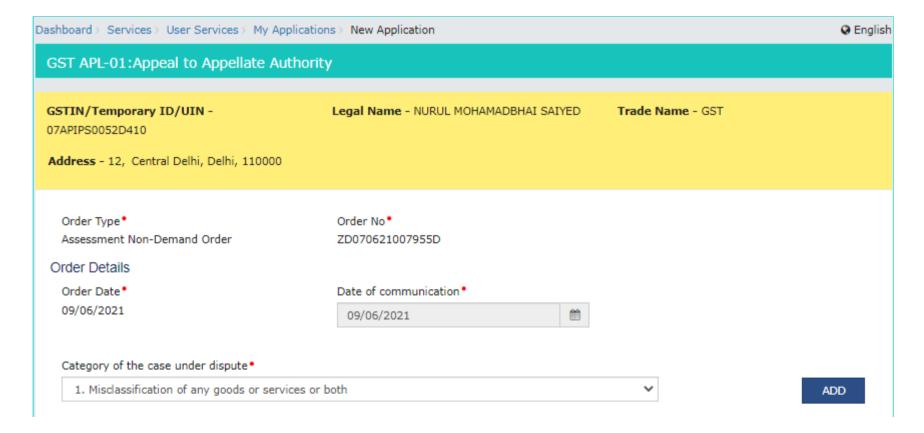
22. Click the **ADD DOCUMENT** button to add the uploaded supporting document.

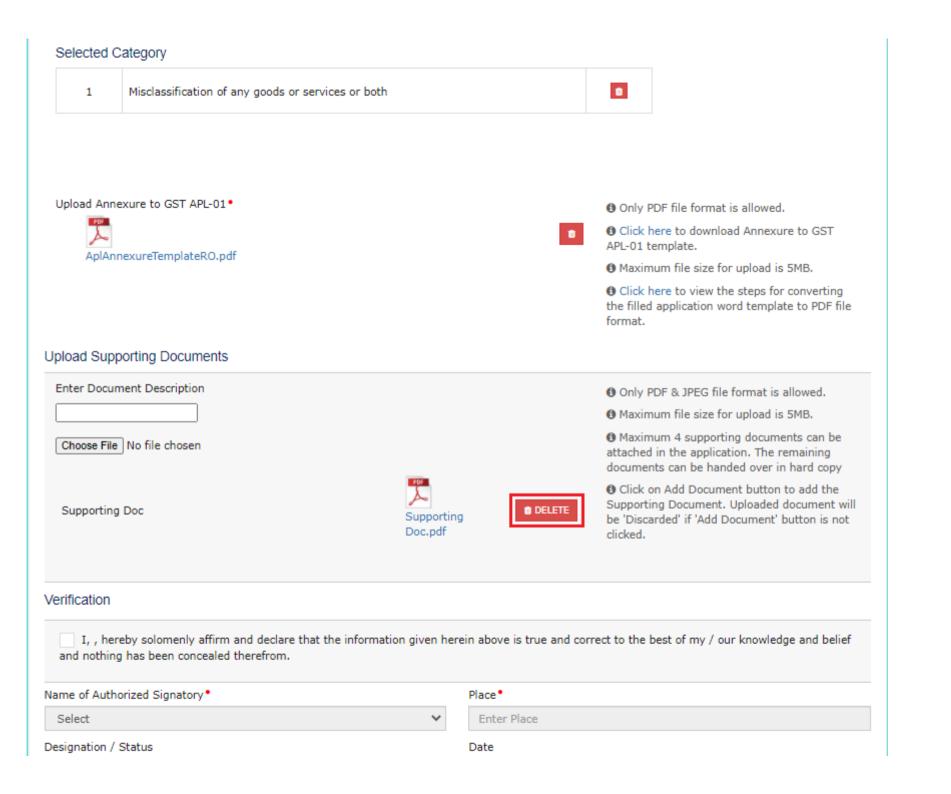






23. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file, if required.

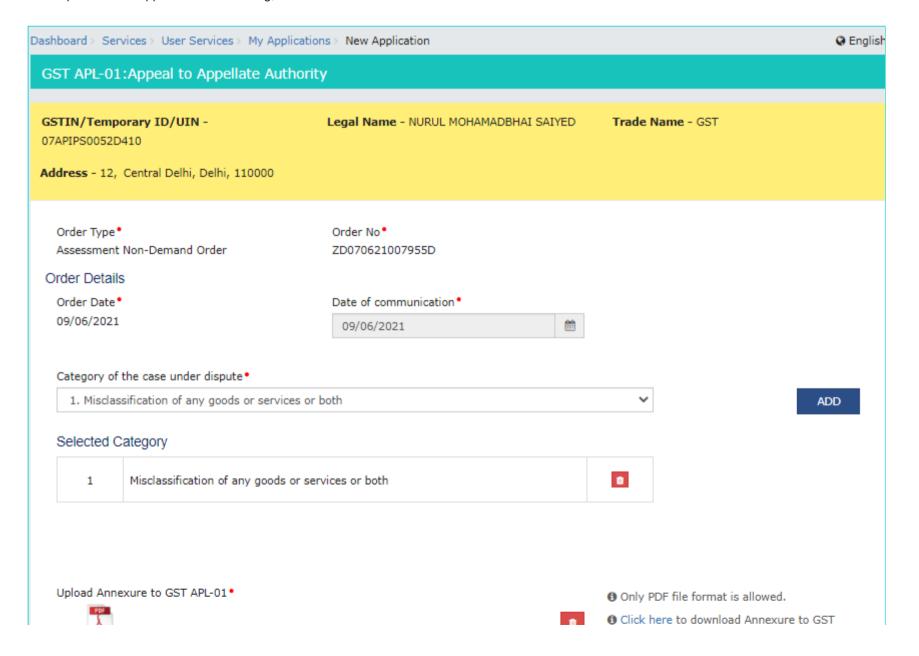


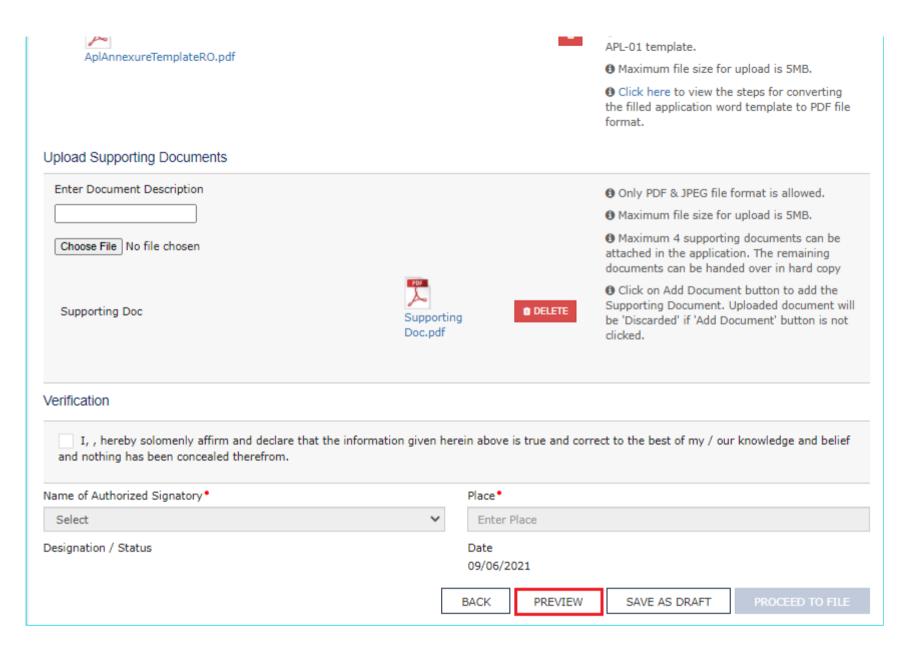


09/06/2021

BACK PREVIEW SAVE AS DRAFT PROCEED TO FILE

24. To preview the Application before filing, Click the **PREVIEW** button.



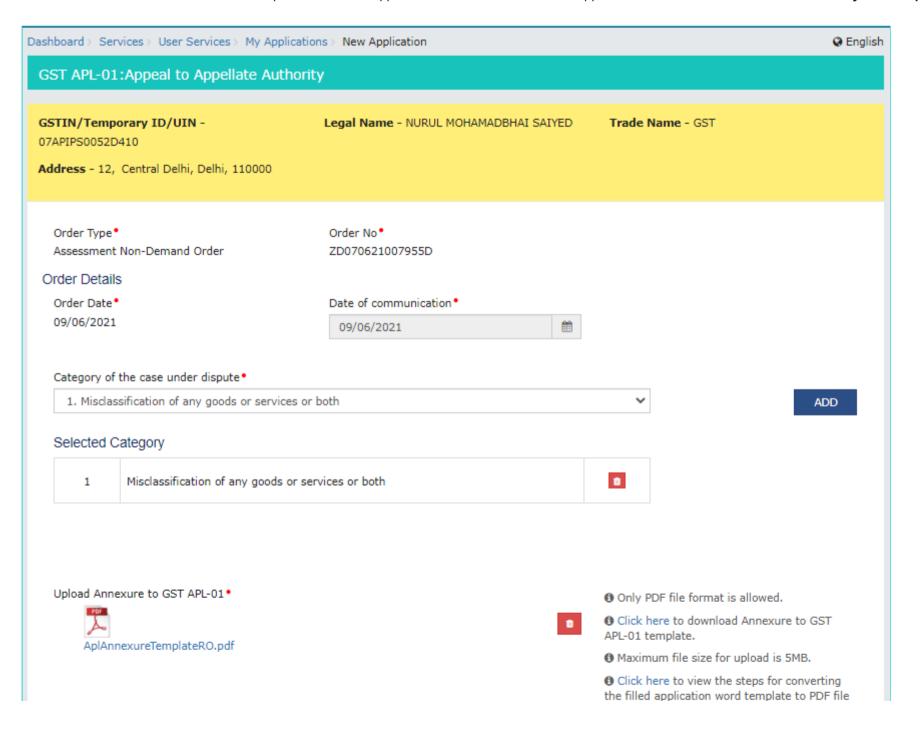


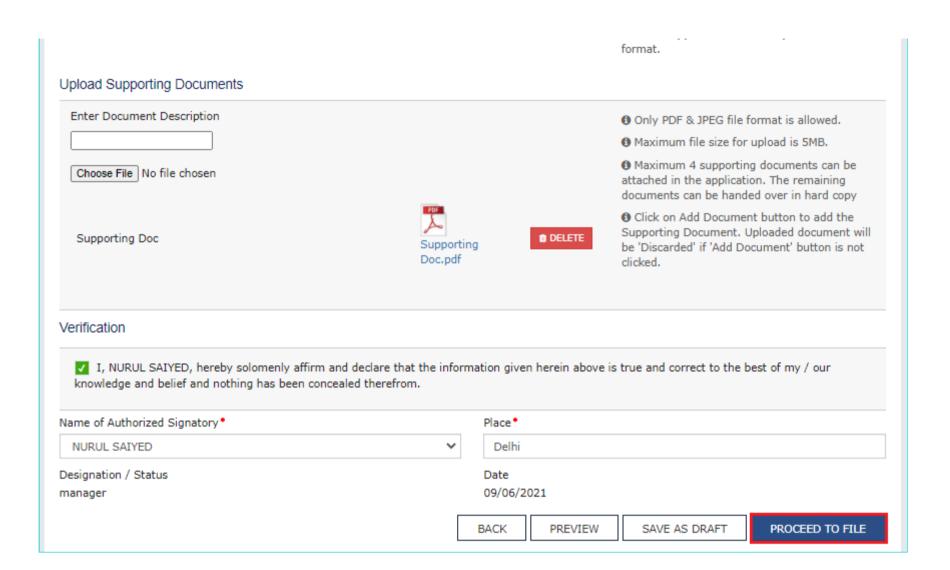
25. The PDF file will be downloaded. Open the pdf file and check if all the details are correctly updated.

	FORM GST APL-01 [Refer Rule 108(1)]	
	Appeal to Appellate Authority	
1	GSTIN/Temporary ID/UIN-	07APIPS0052D410
2	Legal Name -	NURUL MOHAMADBHAI SAIYED
3	Trade Name -	GST
4	Address-	12, ; Central Delhi, Delhi, 110000
	Order Type -	Assessment Non-Demand Order
5	Order No - Z0070621007955D Order Date -	09/06/2021
6	Designation and address of the officer passing the order appealed against	Assistant Commissioner and Delhi
7	Date of communication of the order to be appealed against -	09/06/2021
8	Name of the authorised representative -	NA NA
	THE COLUMN THE SECOND COLUMN TO SECOND SECON	The state of the s
	Category of the case under dispute -	
	Misclassification of any goods or services or both	
9	Details of Case under dispute	
(1)	Brief issue of case under dispute -	Refer to Annexure
ii)	Description and clarification of goods/ services in dispute -	Not Applicable
iii)	Period of Dispute - From - NA To - NA	
(iv)	Amount under Dispute	Not Applicable
v)	Market value of seized goods -	Not Applicable
10	Whether the appelant wishes to be heard in person - Yes/No	Refer to Annexure
11	Statement of facts -	Refer to Annexure
12	Grounds of appeal -	Refir to Annexure
13	Prayer -	Refer to Annexure
14	Amount of demand created and admitted	Not Applicable
15	Details of payment of admitted amount and pre-depoist -	Not Applicable
16	Whether appeal is being filled after the prescribed period - Yes/No	Refer to Annexure
17	If 'Yes' in item 16	NAME OF TAXABLE PARTY.
	(a) Period of delay -	Refer to Annexure
	(b) Reason for delay-	Refer to Annexure
Anne	exure to GST APL+01+	AplAnnexureTemplateR0.pdf
Jpio	ad Supporting Documents (Relied upon), if any-	
Sur	sporting Doc	Supporting Doc.pdf

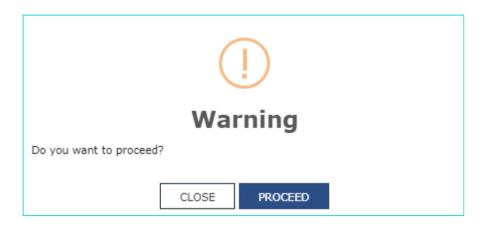
26. Select the Name of the Authorized Signatory from the drop-down list. Enter the Place where application is filled. Click the PROCEED TO FILE button.

Note: You can click the SAVE AS DRAFT option to save the application. You can retrieve saved application from Services > User Services > My Saved Applications option.

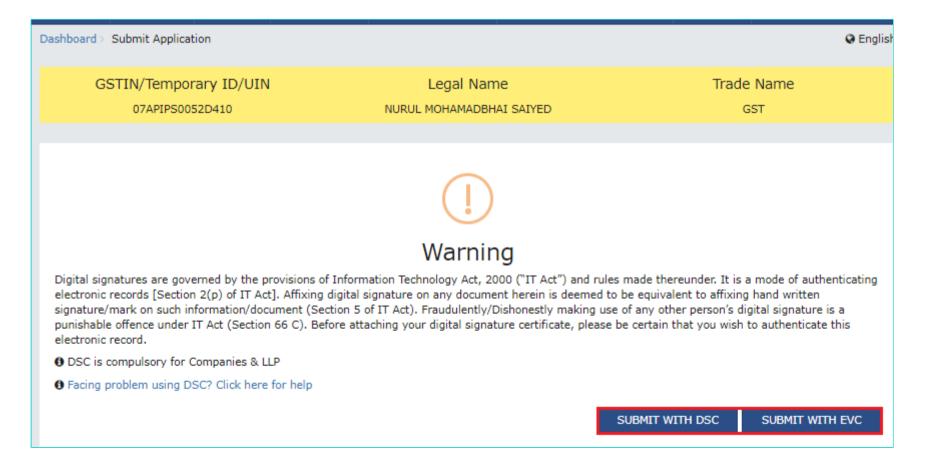




27. Click the **PROCEED** button.



#### 28. Click the **SUBMIT WITH DSC** or **SUBMIT WITH EVC** button.

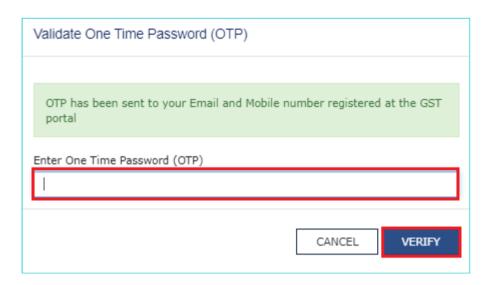


#### 28.1 In case of **SUBMIT WITH DSC**:

a. Select the certificate and click the **SIGN** button.

#### 28.2 In case of **SUBMIT WITH EVC**:

a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.



29. A confirmation message is displayed that form has been signed. You can click the **DOWNLOAD** button to download the acknowledgement receipt.

**Note**: Once an appeal against assessment non-demand order is filed, an email and SMS is sent to the taxpayer (or an unregistered person, as the case may be) and Appellate Authority.

## Provisional Acknowledgement on submission of Form of Appeal

OYour form has been signed successfully through EVC

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

Your appeal has been successfully submitted against AD070621000116R

GSTIN/Temporary ID/UIN 07APIPS0052D410

 Date of filing
 09/06/2021

 Time of filing
 12:17

 Place of filing
 Delhi

Name of the Taxpayer NURUL MOHAMADBHAI SAIYED
Address 12, Central Delhi, Delhi, 110000

Name of the person who is filing Appeal NURUL SAIYED

Amount of pre-deposit NA

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

DOWNLOAD

30. Acknowledgement receipt is downloaded.

## Provisional Acknowledgement for submission of Form of Appeal

Your appeal has been successfully submitted against AD070621000116R

GSTIN/UIN/Temporary ID 07APIPS0052D410

 Date of filing
 09/06/2021

 Time of filing
 12:17

 Place of filing
 Delhi

Name of the Taxpayer NURUL MOHAMADBHAI SAIYED

Address 12, Central Delhi, Delhi,

110000

Name of the person who is filing Appeal NURUL SAIYED

Amount of pre-deposit NA

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

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

## How do I file an appeal against a Demand Order?

To file an appeal against a demand order, perform following steps:

- 1. Access the www.gst.gov.in URL. The GST Home page is displayed.
- 2. Login to the GST Portal with valid credentials i.e. your User Id and Password.

#### Click the links below to know more about it.

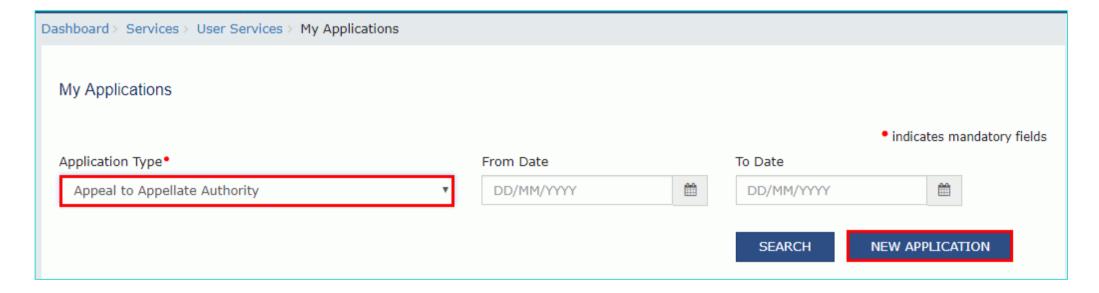
- A. Creating Appeal to Appellate Authority
- B. Upload Annexure to GST APL-01
- C. Disputed Amount/ Payment Details
- D. Pre-deposit % of disputed tax
- E. Utilize Cash/ ITC
- F. Add any Other Supporting Document
- G. Preview the Application and Proceed to File

## A. Creating Appeal to Appellate Authority

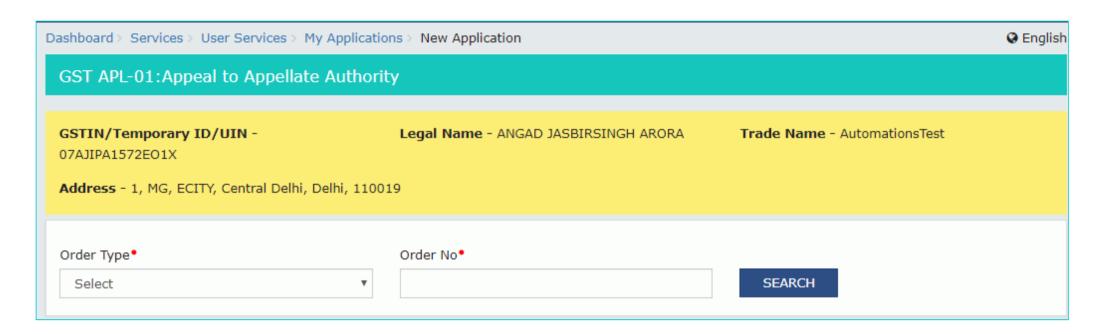
3. Click the Services > User Services > My Applications command.



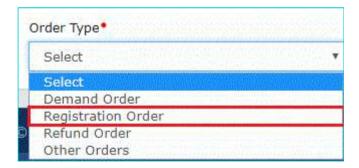
- 4. The My Applications page is displayed. Select the Application Type as Appeal to Appellate Authority from the drop-down list.
- 5. Click the **NEW APPLICATION** button.



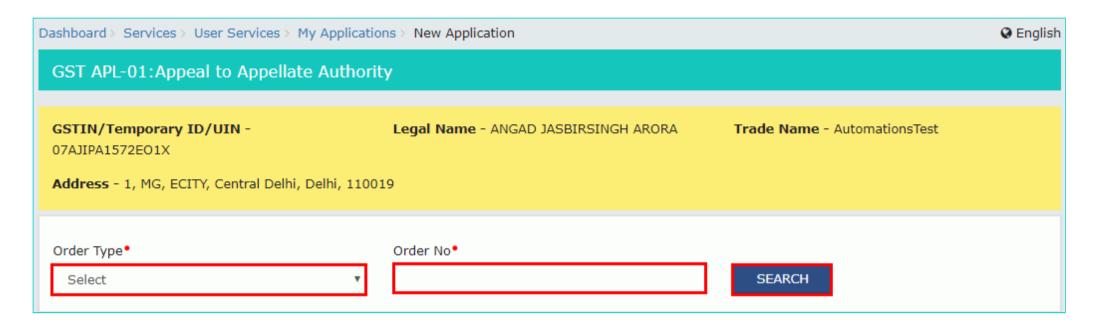
The **GST APL-01: Appeal to Appellate Authority** page is displayed.



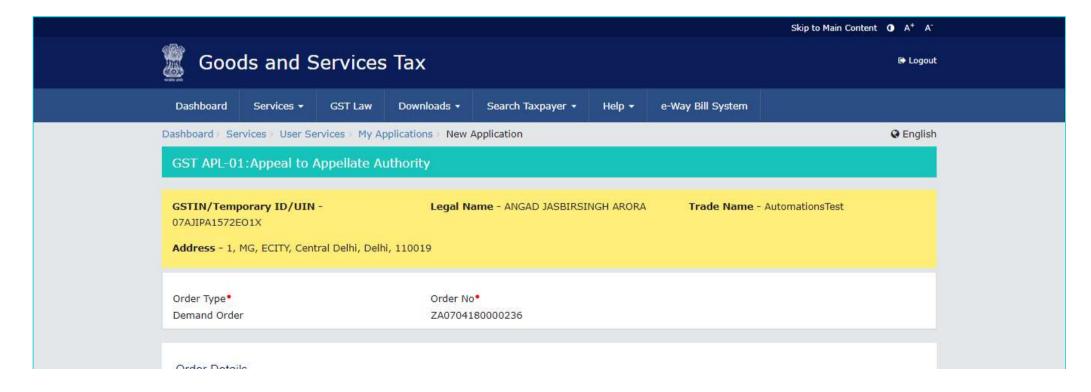
6. Select the Order Type as **Demand Order** from the drop-down list.

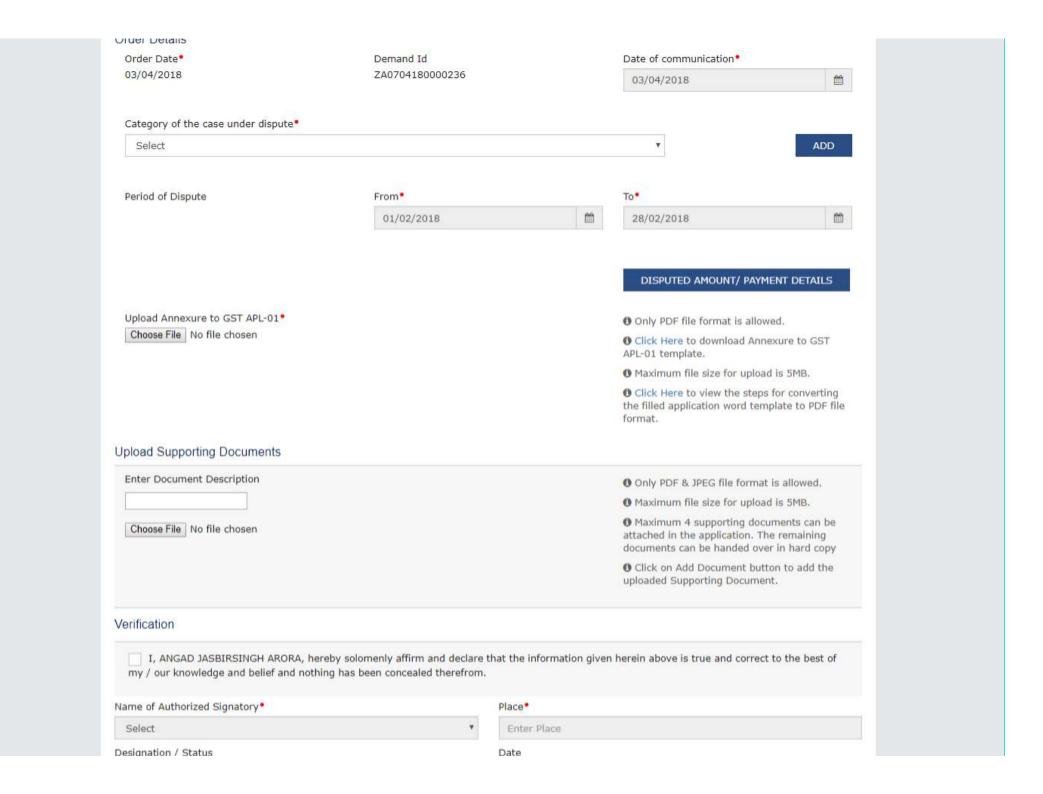


- 7. In the **Order No** field, enter the Order Number issued by adjudicating authority.
- 8. Click the **SEARCH** button.



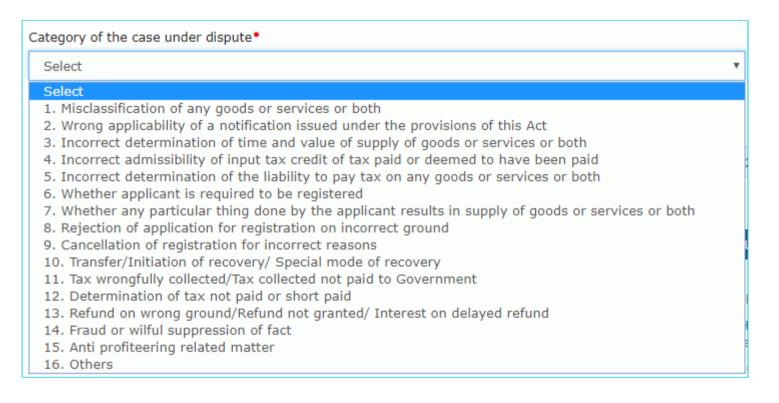
9. The Order Details page is displayed.



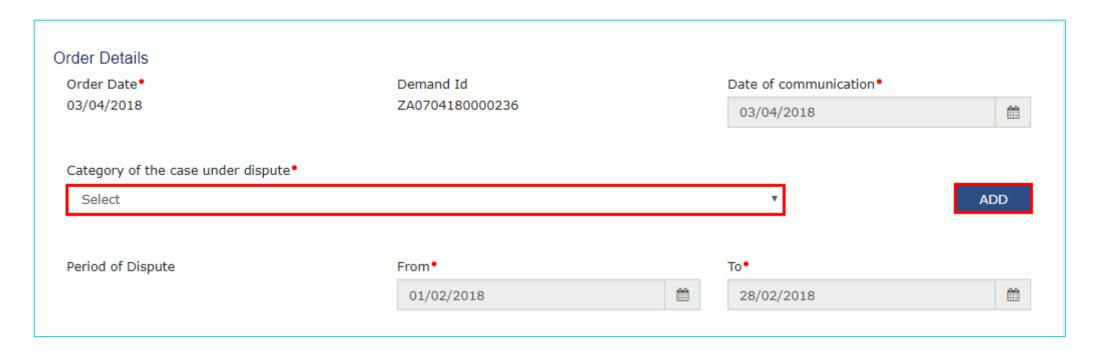




10. Select the Category of the case under dispute from the drop-down list.

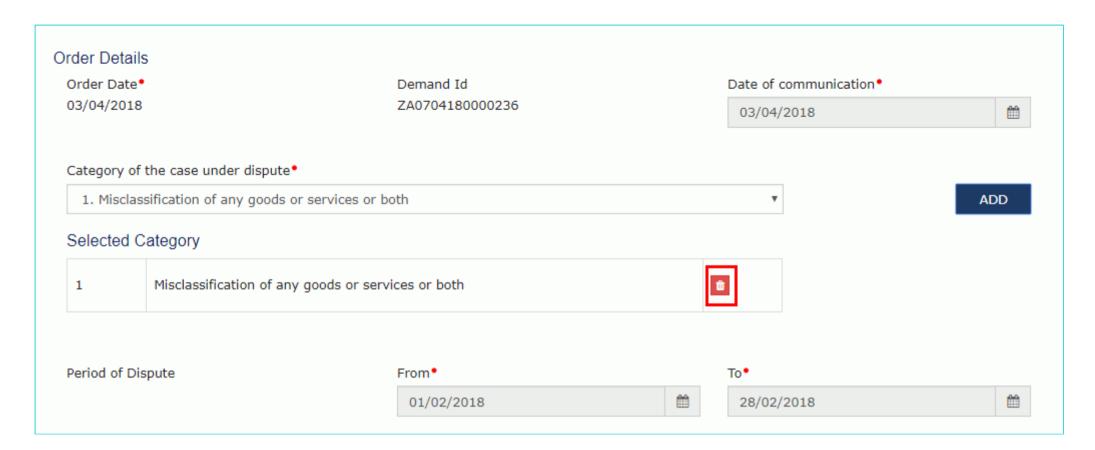


11. Click the ADD button.



#### Note:

- 1. Date of Communication and Period of Dispute is displayed on the screen. However, you can edit the same.
- 2. You can add multiple line items from the Category of the case under dispute drop-down list by clicking the **ADD** button.
- 3. You can click the **DELETE** button to delete the details added.



## **B. Upload Annexure to GST APL-01**

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

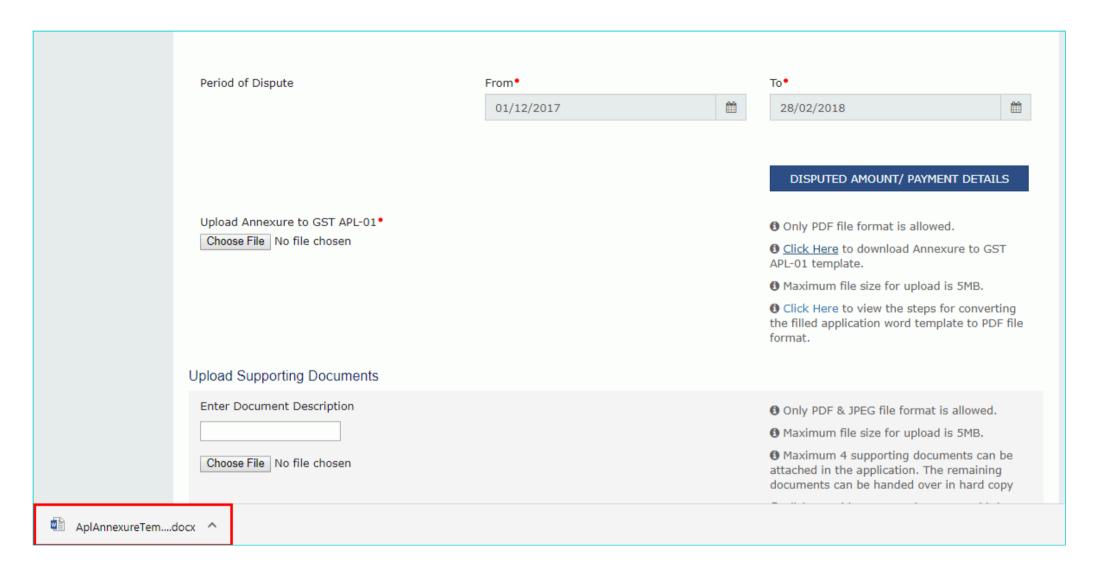
## Upload Annexure to GST APL-01\*

Choose File No file chosen

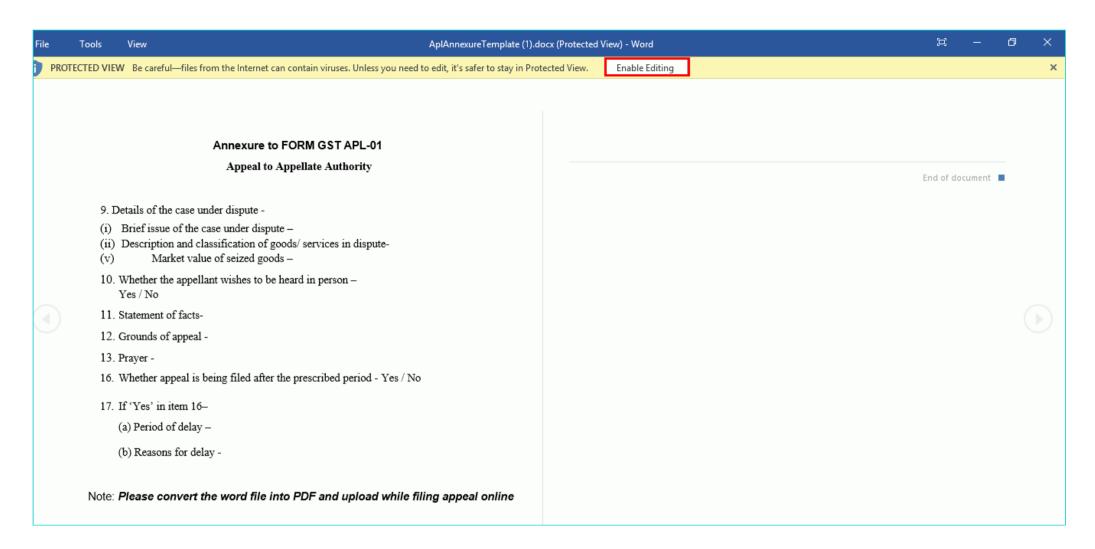
## DISPUTED AMOUNT/ PAYMENT DETAILS

- 1 Only PDF file format is allowed.
- Click Here to download Annexure to GST APL-01 template.
- 1 Maximum file size for upload is 5MB.
- **1** Click Here to view the steps for converting the filled application word template to PDF file format.

13. The GST APL-01 Template is downloaded. Open the downloaded template.



14. Click the **Enable Editing** button.



15. Enter the details.

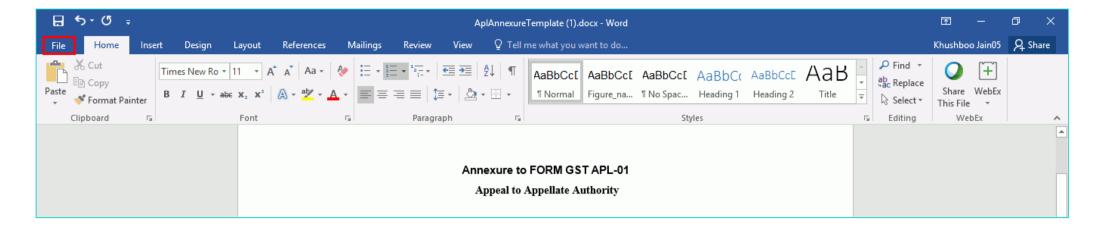
## Annexure to FORM GST APL-01

## Appeal to Appellate Authority

- 9. Details of the case under dispute -
- (i) Brief issue of the case under dispute -
- (ii) Description and classification of goods/ services in dispute-
- (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 -
- 16. Whether appeal is being filed after the prescribed period Yes / No
- 17. If 'Yes' in item 16-
  - (a) Period of delay -
  - (b) Reasons for delay -

Note: Please convert the word file into PDF and upload while filing appeal online

16. Once you have entered the details, click on the **File** button in top left corner.



17. Click the Save As button.



Info

New

Open

Save

Save As

Print

Share

Export

Close

Account

Options

# Info

## AplAnnexureTemplate (1)

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## Protect Document

Control what types of changes people can make to this document.



## Inspect Document

Before publishing this file, be aware that it contains:

- Document properties and author's name
- Headers
- Content that people with disabilities find difficult to read



## Manage Document

Check in, check out, and recover unsaved changes.

There are no unsaved changes.

## Properties \*

 Size
 22.0KB

 Pages
 1

 Words
 108

Total Editing Time 39 Minutes
Title Add a title
Tags Add a tag

Comments Add comments

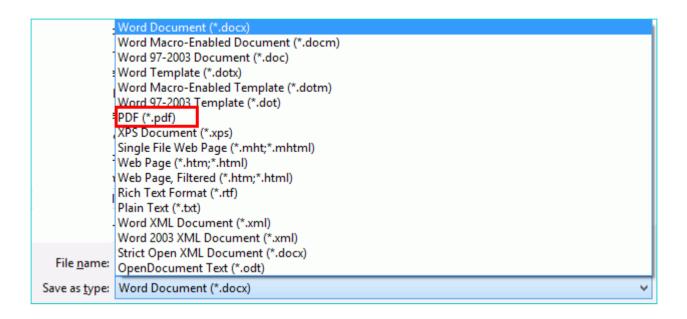
#### Related Dates

Last Modified 11-May-18 12:09 PM Created 17-Apr-18 3:40 PM

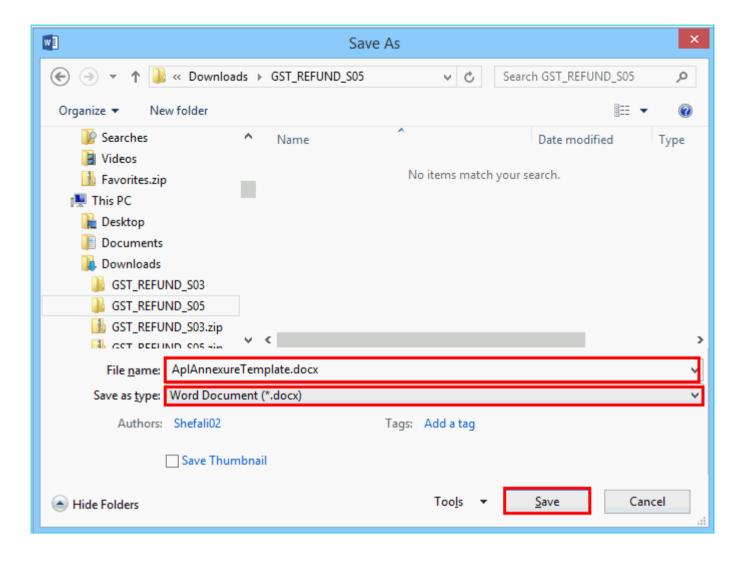
Last Printed

Related People

- 18. Now select the location to save the file and in the File Name list, type or select a name for the document.
- 19. In the Save as type list, select PDF.



20. Click the **Save** button.



Note: You should have a PDF reader installed on your computer to open the PDF file.

21. Click the Choose File button to upload the PDF.

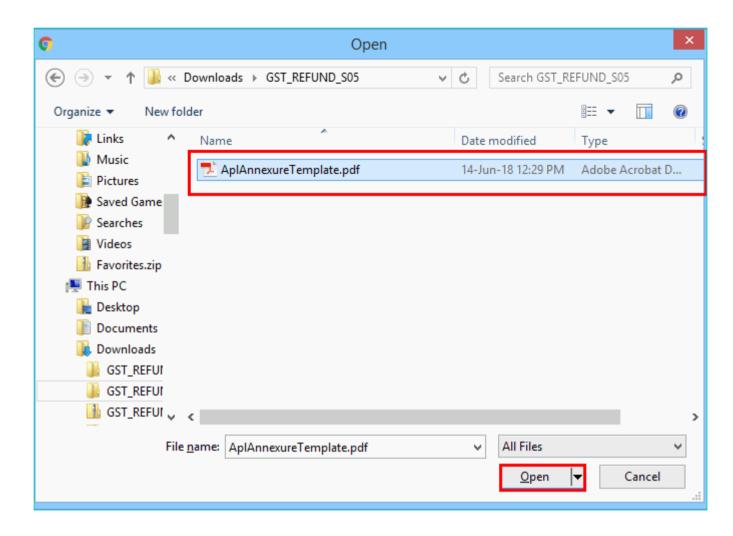
**Note**: You can upload file with maximum size of upload as 5 MB.

# Upload Annexure to GST APL-01 Choose File No file chosen

## DISPUTED AMOUNT/ PAYMENT DETAILS

- **1** Only PDF file format is allowed.
- **1** Click Here to download Annexure to GST APL-01 template.
- 1 Maximum file size for upload is 5MB.
- **1** Click Here to view the steps for converting the filled application word template to PDF file format.

22. Select the PDF file which was saved and click the **Open** button.



23. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file.

### DISPUTED AMOUNT/ PAYMENT DETAILS

Upload Annexure to GST APL-01\*





- 1 Only PDF file format is allowed.
- O Click Here to download Annexure to GST APL-01 template.
- 1 Maximum file size for upload is 5MB.
- Click Here to view the steps for converting the filled application word template to PDF file format.

## C. Disputed Amount/ Payment Details

24. Click the **DISPUTED AMOUNT/PAYMENT DETAILS** button to enter disputed amount and payment details.

Upload Annexure to GST APL-01\*

Choose File No file chosen

## DISPUTED AMOUNT/ PAYMENT DETAILS

- 1 Only PDF file format is allowed.
- Olick Here to download Annexure to GST APL-01 template.
- Maximum file size for upload is 5MB.
- **1** Click Here to view the steps for converting the filled application word template to PDF file format.

25. The **Disputed Amount/ Payment Details** page is displayed.

# Goods and Services Tax

Dashboard

Services ▼

GST Law

Downloads ▼

Search Taxpayer \*

Help ▼

e-Way Bill System

Dashboard > Services > User Services > Payment Details

@ English

Indicates Mandatory Fields

GSTIN/Temporary ID/UIN -

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

07AJIPA1572EO1X

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

## Disputed Amount/ Payment Details

#### Amount under Dispute

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

#### Amount Of Demand created and admitted

Descr	ription Central tax (₹)		State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
	Tax/Cess	0	0	33944	0	
	Interest	0	0	0	0	
Amount of demand	Penalty	0	0	0	0	
created (A)	Fees	0	0	0	0	
	Other charges	0	0	0	0	
	Tax/Cess	0	0	33944	0	
Amount of	Interest	0	0	0	0	
	Penalty	0	0	0	0	

gernang						
admitted(B)	Fees	0	0	0	0	
	Other charges	0	0	0	0	
4						· ·

## Details of payment of admitted amount and pre-deposit

Pre-deposit % of disputed tax

10

Minimum of 10% of the disputed amount needs to be paid as pre-deposit before filing an appeal. Lower percentage may be declared here with relevant approvals from the competent authorities.

## Details of payment required

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
	Tax/Cess	0	0	33944	0
	Interest	.0	0	0	0
Admitted	Penalty	0	0	0	0
Amount	Fees	.0	0	0	0
	Other charges	0	0	.0	o
Pre-deposit (10% of disputed tax)	Tax/Cess	0	0	0	0

#### Details of payment of admitted amount and pre-deposit

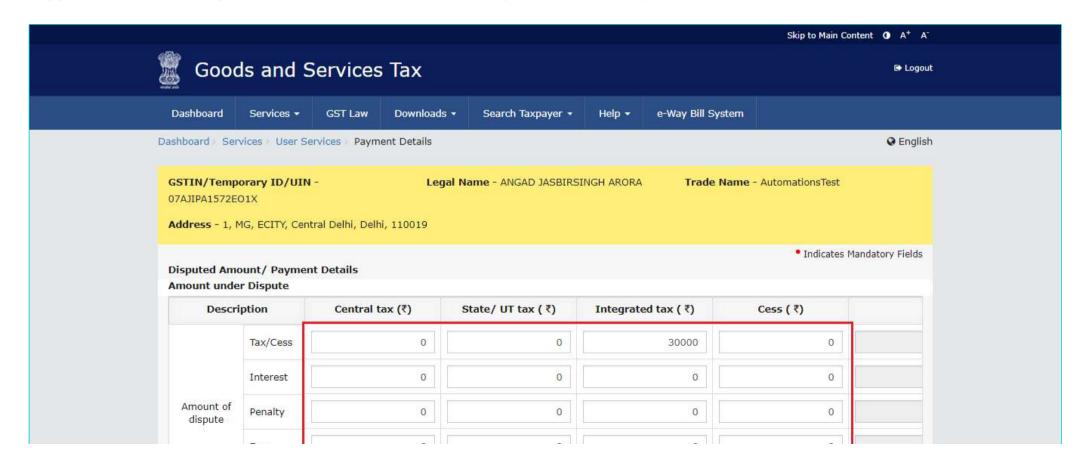
Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
	Tax/Cess	0	0	0	0
	Interest	0	0	0	0
Amount	Penalty	0	0	0	0
Paid	Fees	0	0	0	0
	Other charges	0	o	o	o

## Details of amount payable towards admitted amount and pre-deposit

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Tax/Cess	.0	0	33944	0
Interest	n	n	0	n



26 (a). In the Amount under Dispute section, enter the amount which is under dispute. Amount under Dispute cannot be more than Amount of Demand Created.



Fees	0	0	0	0	
Other charges	0	0	0	0	
4					•

#### Amount Of Demand created and admitted

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
	Tax/Cess	0	0	33944	0
	Interest	0	0	0	0
Amount of demand	Penalty	0	0	0	0
created (A)	Fees	0	0	0	0
	Other charges	0	0	0	0
	Tax/Cess	0	0	3944	0
	Interest	0	0	0	0
Amount of demand	Penalty	0	0	0	0
admitted(B)	Fees	0	0	0	0
	Other charges	0	0	0	o

Details of payment of admitted amount and pre-deposit

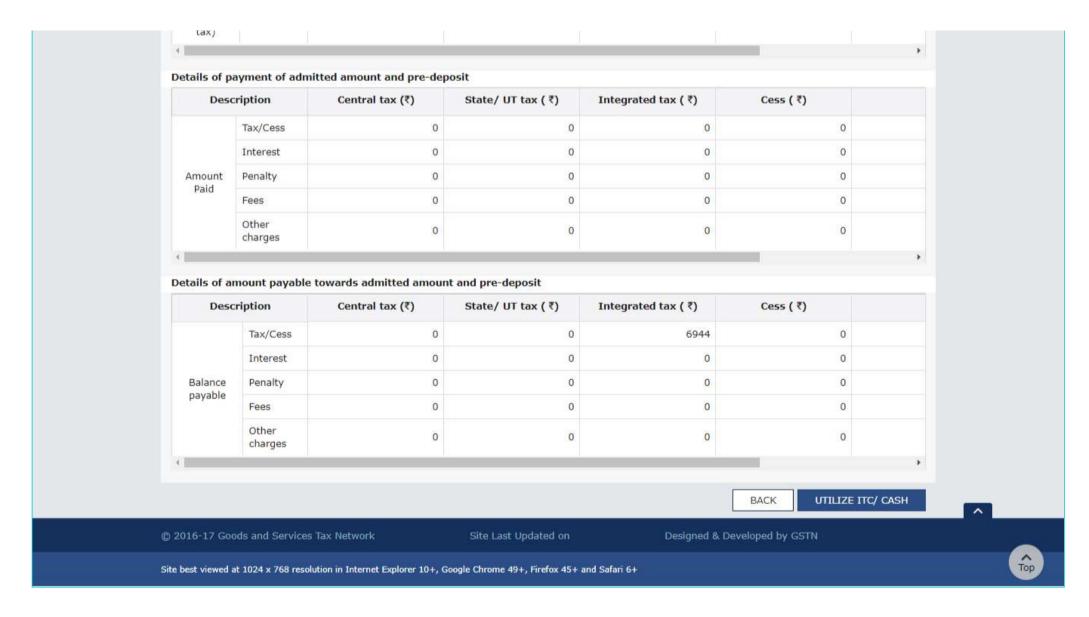
10

Pre-deposit % of disputed tax

Minimum of 10% of the disputed amount needs to be paid as pre-deposit before filing an appeal. Lower percentage may be declared here with relevant approvals from the competent authorities.

#### Details of payment required

Description		ription Central tax (₹) State		Integrated tax (₹)	Cess (₹)	
	Tax/Cess	0	0	3944	o	
	Interest	.0	0	0	0	
Admitted	Penalty	.0	0	0	o	
Amount	Fees	.0	0	.0	0	
	Other charges	0	0	0	0	
re-deposit (10% of disputed	Tax/Cess	0	o	3000	o	



26 (b). Use the scroll bar to view the Total Amount under dispute.



GSTIN/Temporary ID/UIN -

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

07AJIPA1572EO1X

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

Indicates Mandatory Fields

## Disputed Amount/ Payment Details

Amount under Dispute

l tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (	₹)
0	0	30000	0	30000	
0	0	0	0	0	
0	0	0	0	0	30000
0	0	0	0	0	
0	0	0	0	0	

#### Amount Of Demand created and admitted

Descr	Description Central tax (₹) State/		State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
	Tax/Cess	0	0	33944	0
	Interest	0	0	0	0
Amount of demand	Penalty	0	0	0	0
created (A)	Fees	0	0	0	0
	Other charges	0	0	0	0
	Tax/Cess	0	0	3944	0
	Interest	0	0	0	0
Amount of demand	Penalty	0	0	0	0
dmitted(B)	Fees	0	0	0	0
	Other charges	0	o	0	0

## Details of payment of admitted amount and pre-deposit

Pre-deposit % of disputed tax

10

Minimum of 10% of the disputed amount needs to be paid as pre-deposit before filing an appeal. Lower percentage may be declared here with relevant approvals from the competent authorities.

#### Details of payment required

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Admitted Amount	Tax/Cess	0	0	3944	0	
	Interest	0	0	.0	0	
	Penalty	0	0	.0	0	
	Fees	0	0	.0	0	
	Other charges	0	0	0	o	
Pre-deposit (10% of disputed tax)	Tax/Cess	0	0	3000	o	

#### Details of payment of admitted amount and pre-deposit

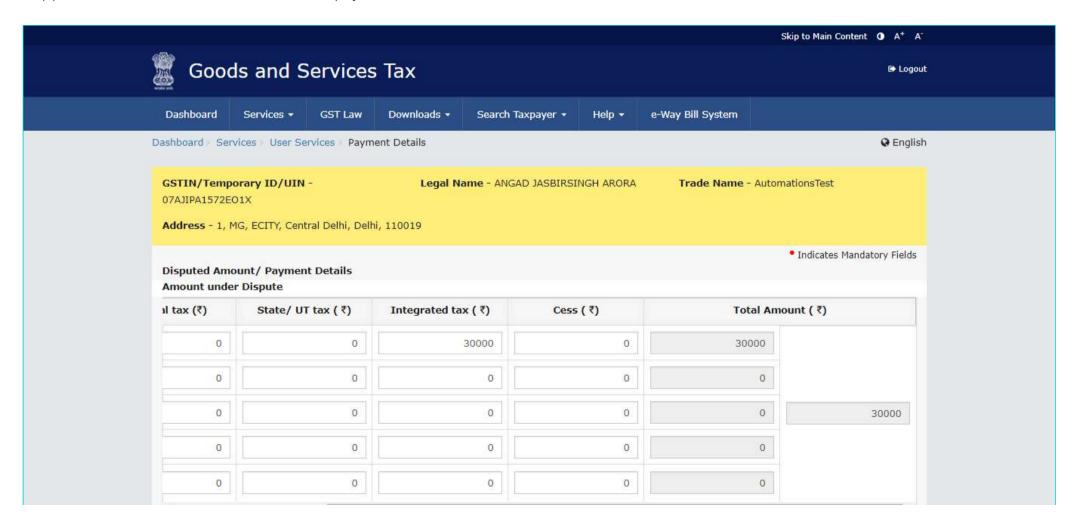
Desc	cription	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
	Tax/Cess	0	0	0	0	
	Interest	0	0	0	0	
Amount Paid	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	o	
		0	0	0	0	

#### Details of amount payable towards admitted amount and pre-deposit

Desci	ription	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
	Tax/Cess	0	0	6944	0
Balance payab <mark>l</mark> e	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0



27 (a). Amount of Demand created and admitted is displayed in this section.



#### Amount Of Demand created and admitted

Descr	iption	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
	Tax/Cess	0	0	33944	0
	Interest	0	0	0	0
Amount of demand	Penalty	0	0	0	0
created (A)	Fees	0	0	0	0
	Other charges	0	0	0	0
Amount of demand admitted(B)	Tax/Cess	0	0	3944	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other charges	0	0	0	0

Details of payment of admitted	amount and pre-depos
Pre-deposit % of disputed tax	10

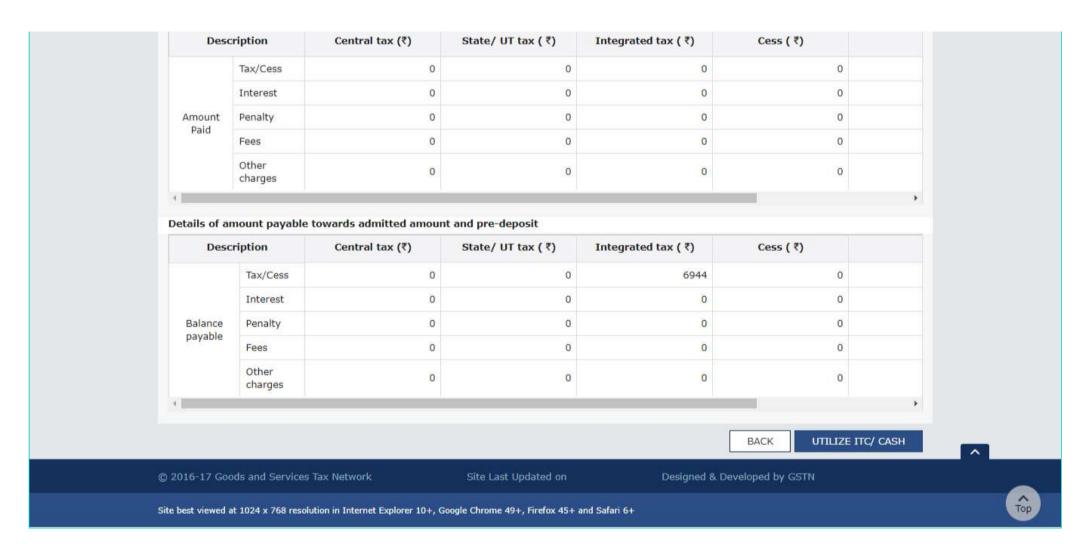
10

Minimum of 10% of the disputed amount needs to be paid as pre-deposit before filing an appeal. Lower percentage may be declared here with relevant approvals from the competent authorities.

## Details of payment required

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Admitted Amount	Tax/Cess	0	0	3944	0	
	Interest	0	0	0	0	
	Penalty	.0	0	0	0	
	Fees	.0	0	0	0	
	Other charges	0	0	0	0	
re-deposit (10% of disputed tax)	Tax/Cess	0	0	3000	0	

#### Details of payment of admitted amount and pre-deposit



27 (b). Use the scroll bar to view the Total Amount of Demand created and admitted.



#B Extintion one of a PART of their attenuational managements and but for both and and absolute at

07AJIPA1572EO1X

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

Indicates Mandatory Fields

#### Disputed Amount/ Payment Details

#### Amount under Dispute

al tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (	₹)
0	0	30000	0	30000	
0	0	0	0	0	
0	0	0	0	0	30000
0	0	0	0	0	
0	0	0	0	0	

#### Amount Of Demand created and admitted

")	Total Amount (₹	Cess (₹)	Integrated tax (₹)	State/ UT tax (₹)	Itax(₹)
	33944	0	33944	0	0
	0	0	0	0	0
33944	0	0	0	0	0
-	0	0	0	0	0
	o	0	0	0	0
	3944	0	3944	0	0
	0	0	0	0	0
3944	0	0	0	0	0
	0	0	0	0	0
	o	0	o	0	o

Details of payment of admitted amount and pre-deposit

Pre-deposit % of disputed tax

before filing an appeal. Lower percentage may be declared here with relevant approvals from the competent authorities.

#### Details of payment required

Descr	ription	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
	Tax/Cess	0	0	3944	0
	Interest	nterest 0	0	0	0
Admitted	Penalty	.0	0	0	0
Amount	Fees	.0	0	0	0
	Other charges	0	0	0	0
Pre-deposit (10% of disputed tax)	Tax/Cess	0	0	3000	o

#### Details of payment of admitted amount and pre-deposit

Desc	cription	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
	Tax/Cess	0	0	0	0
	Interest	0	0	0	0
Amount	Penalty	0	0	0	0
Paid	Fees	0	0	0	0
	Other charges	0	0	0	0
	1 2				

#### Details of amount payable towards admitted amount and pre-deposit

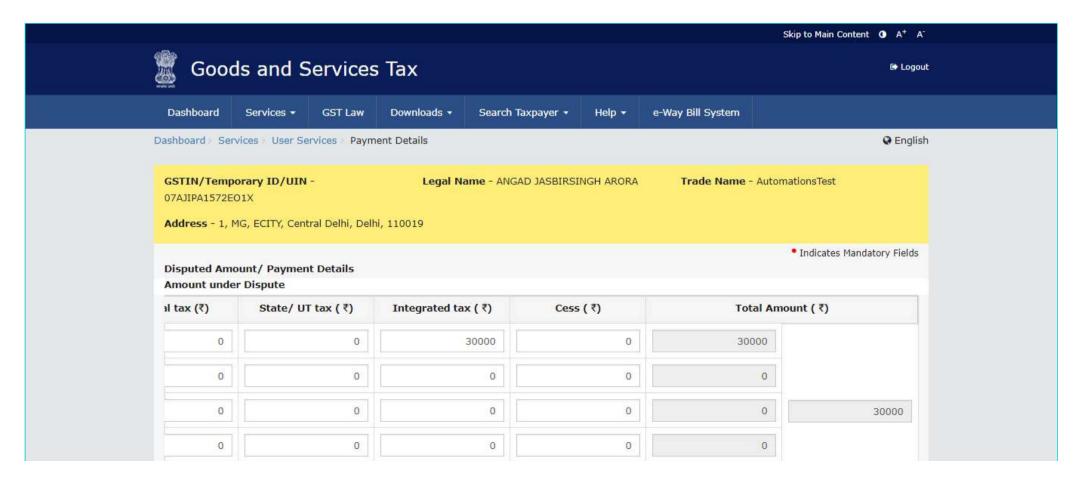
Desc	ription	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
	Tax/Cess	0	0	6944	0
	Interest	0	0	0	0
Balance	Penalty	0	0	0	0
payable	Fees	0	0	.0	0
	Other charges	0	0	0	0



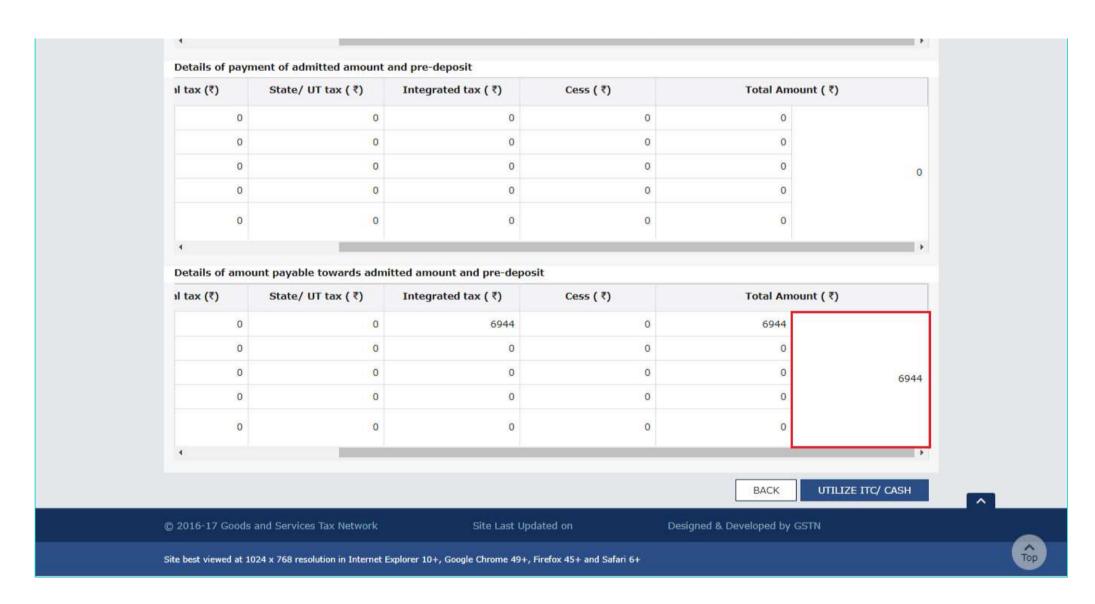
# D. Pre-deposit % of disputed tax

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

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



	0	0	0	0	0
,					
			d	mand created and admitte	mount Of Den
₹)	Total Amount	Cess (₹)	Integrated tax (₹)	State/ UT tax (₹)	tax (₹)
	33944	0	33944	0	0
33944	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
3944	3944	0	3944	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	o	0	0	0	0
					•
ared here with	ower percentage may be dec he competent authorities.	Minimum of 10% of the di before filing an appeal. Lowe relevant approvals from the	10	nent required	Pre-deposit % Details of payn
ared here with	ower percentage may be dec	before filing an appeal. Lowe	- 2-1 Conditional	of disputed tax	re-deposit %
ared here with	ower percentage may be dec he competent authorities.	before filing an appeal. Lowe relevant approvals from the	10	of disputed tax	Pre-deposit % Details of payn
ared here with	ower percentage may be dec he competent authorities.  Total Amount	before filing an appeal. Lowe relevant approvals from the Cess (₹)	Integrated tax (₹)	of disputed tax nent required State/ UT tax (₹)	re-deposit % Details of payn tax (₹)
ared here with	Total Amount  3944  0	before filing an appeal. Lower relevant approvals from the  Cess (₹)  0 0 0	Integrated tax (₹)  3944  0 0	of disputed tax  nent required  State/ UT tax (₹)  0 0	Pre-deposit %  Petails of payn  tax (₹)  0 0
ared here with	Total Amount  3944	before filing an appeal. Lower relevant approvals from the  Cess (₹)  0 0	Integrated tax (₹) 3944 0	of disputed tax  nent required  State/ UT tax (₹)  0	Pre-deposit %  Details of payn  tax (₹)  0
red here with	Total Amount  3944  0	before filing an appeal. Lower relevant approvals from the  Cess (₹)  0 0 0	Integrated tax (₹)  3944  0 0	of disputed tax  nent required  State/ UT tax (₹)  0 0	re-deposit % retails of payn tax ( ₹) 0 0



28. Click the Integrated Tax hyperlink to enter Place of Supply wise details. Enter the details and click the ADD button to enter another Place of Supply wise details.

## Please fill the Admitted amount/Disputed amount for respective Place of Supply.

	Summary IGST								
Particulars	IGST Amount	Tax/Cess	Interest	Penalty	Fees	Others			
	Initial Amount	1000	100	100	0	100			
Total	APL-01 Disputed Amount	0	0	0	0	0			
	Admitted Amount	0	0	0	0	0			

Detailed IGST									
Place of Supply	IGST Amount	Tax/Cess	Interest	Penalty	Fees	Others	Action		
	Initial Amount	1000	100	100	0	100			
Delhi 💙	Disputed Amount	1000	100	100	0	100	NA		
	Admitted Amount	0	0	0	0	0			

ADD DONE

29. Click the **DONE** button.

Please fill the A	ease fill the Admitted amount/Disputed amount for respective Place of Supply.											
	Summary IGST											
Particulars	IGST Amount	Tax/Cess	Interest	Penalty	Fees	Others						
	Initial Amount	1000	100	100	0	100						
Total	APL-01 Disputed Amount	1000	100	100	0	100						
	Admitted Amount	0	0	0	0	0						

Detailed IGST										
Place of Supply	IGST Amount	Tax/Cess	Interest	Penalty	Fees	Others	Action			
	Initial Amount	1000	100	100	0	100				
Delhi 💙	Disputed Amount	1000	100	100	0	100	NA			
	Admitted Amount	0		0	0	0				
	Initial Amount	0	0	0	0	0				
Add State V	Disputed Amount	0	0	0	0	0	•			
	Admitted Amount	0	0	0	0	0				

# E. Utilize Cash/ ITC

30. Click the **UTILIZE ITC/CASH** button.

# Goods and Services Tax

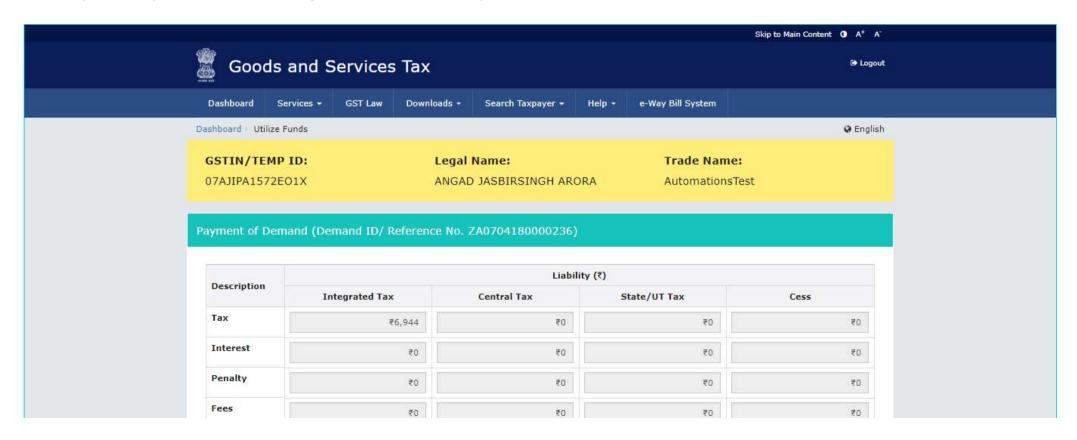
**€** Logout

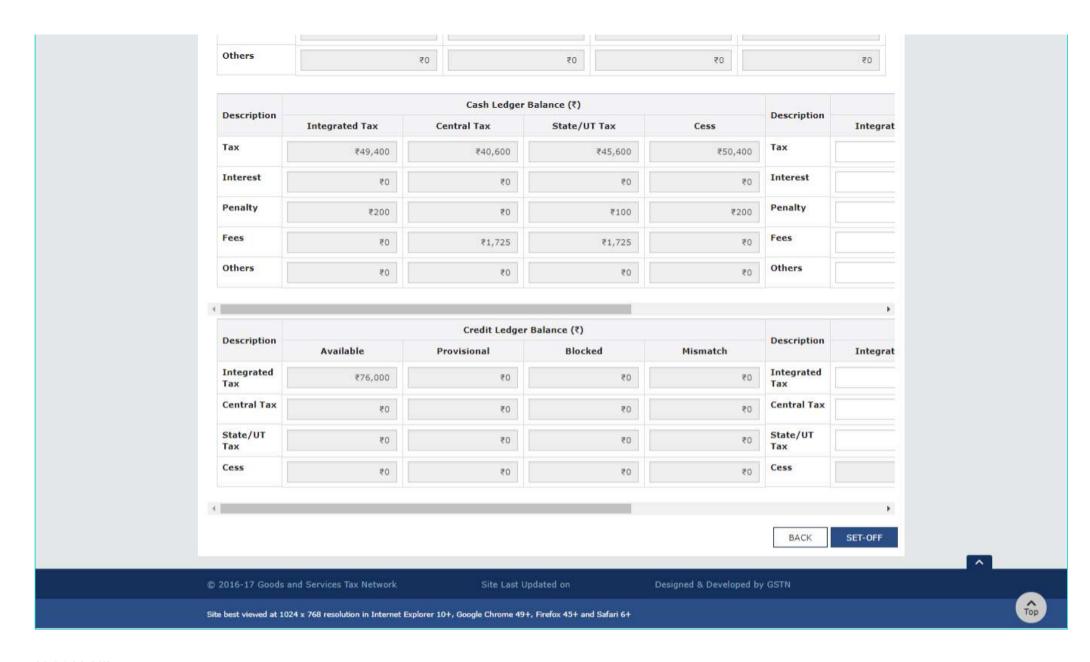
Search Taxpayer \* e-Way Bill System Dashboard Services ▼ **GST Law** Downloads ▼ Help ▼ @ English Dashboard > Services > User Services > Payment Details GSTIN/Temporary ID/UIN -Legal Name - ANGAD JASBIRSINGH ARORA Trade Name - AutomationsTest 07AJIPA1572EO1X Address - 1, MG, ECITY, Central Delhi, Delhi, 110019 Indicates Mandatory Fields Disputed Amount/ Payment Details **Amount under Dispute** ıl tax (₹) State/ UT tax (₹) Integrated tax (₹) Cess (₹) Total Amount (₹) Amount Of Demand created and admitted I tax (₹) State/ UT tax (₹) Cess (₹) Total Amount (₹) Integrated tax (₹) 

	Total Amount (₹)	Cess (₹)	Integrated tax (₹)	State/ UT tax (₹)	I tax (₹)
		t	ted amount and pre-deposi	ınt payable towards admi	Details of amou
					•
	O	0	o	0	0
	o	0	0	0	0
	O	0	0	0	0
	o	0	0	0	0
	o	0	0	0	0
	Total Amount (₹)	Cess (₹)	Integrated tax (₹)	State/ UT tax (₹)	l tax (₹)
			nd pre-deposit	nent of admitted amount a	Details of payn
					•
	3000	0	3000	0	0
6944	0	0	0	0	0
	0	0	0	0	0
	0	0.	0	0	0
	0	0	0	0	0
	3944	0	3944	0	0
	Total Amount (₹)	Cess (₹)	Integrated tax (₹)	State/ UT tax (₹)	l tax (₹)
	r percentage may be declared	Minimum of 10% of the di before filing an appeal. Lowe relevant approvals from the	nd pre-deposit		
					•
	0	0	0	0	0
	0	0	0	0	0
3944	0	0	0	0	0
	0				0



31. Liability, Cash Ledger Balance and Credit Ledger Balance details are displayed.





# 32 (a) Liability

The liability as on date are shown in below table.

@ English

Dashboard

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Help -

e-Way Bill System

Dashboard > Utilize Funds

Legal Name:

Trade Name:

GSTIN/TEMP ID: 07AJIPA1572E01X

ANGAD JASBIRSINGH ARORA

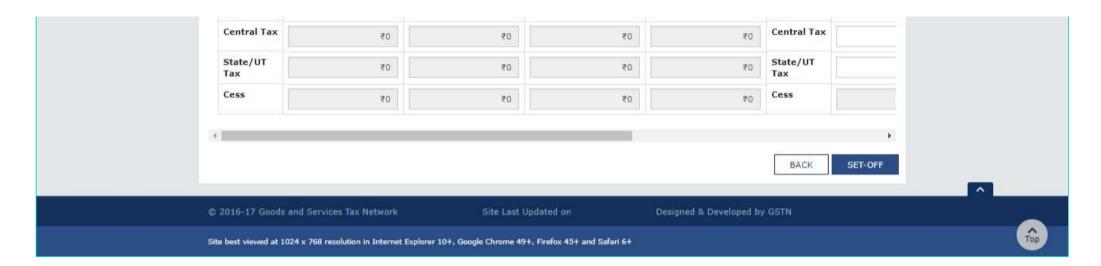
AutomationsTest

#### Payment of Demand (Demand ID/ Reference No. ZA0704180000236)

Description	Liability (₹)						
Description	Integrated Tax	Central Tax	State/UT Tax	Cess			
Тах	₹6,944	₹0	₹0	₹0			
Interest	₹0	₹0	₹0	₹0			
Penalty	₹0	₹0	₹0	₹0			
Fees	₹0	₹0	₹0	₹0			
Others	₹0	₹0	₹0	₹0			

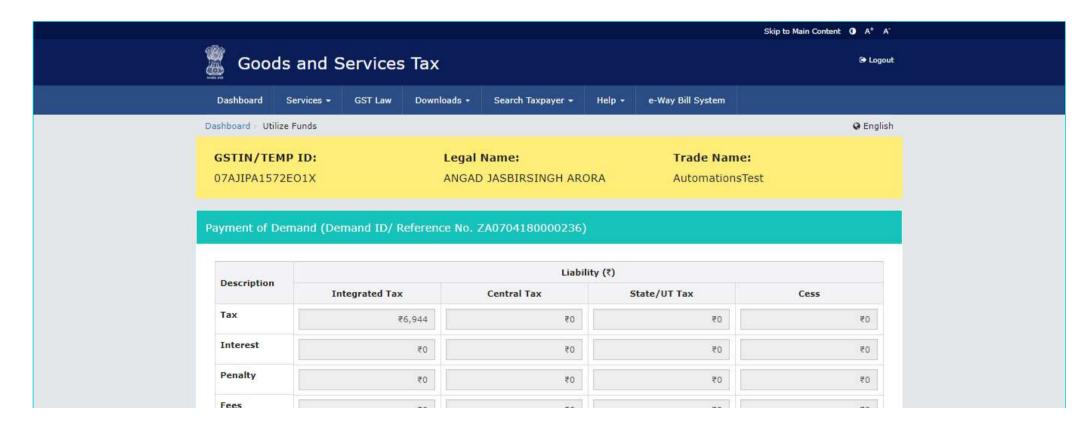
Description		Cash Ledger Balance (₹)				
Description	Integrated Tax	Central Tax	State/UT Tax	Cess	Description	Integrat
Tax	₹49,400	₹40,600	₹45,600	₹50,400	Tax	
Interest	₹0	₹0	₹0	₹0	Interest	
Penalty	₹200	₹0	₹100	₹200	Penalty	
Fees	₹0	₹1,725	₹1,725	₹0	Fees	
Others	₹0	₹0	₹0	₹0	Others	

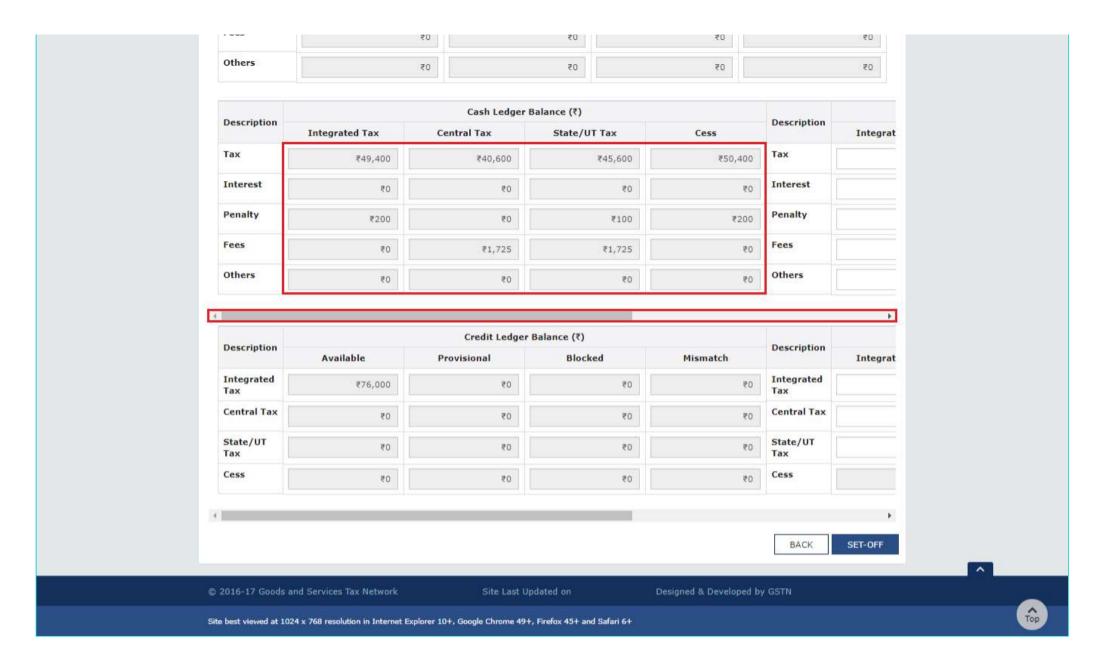
Credit Ledger Balance (₹) Description Description Available Provisional Blocked Mismatch Integrat Integrated Integrated ₹0 ₹76,000 ₹0 ₹0 Tax Tax



#### 32 (b) Cash Ledger Balance

The cash available as on date are shown in below table.





## 32 (c) Paid through Cash

Use the scroll bar to move to the right to enter the amount to be paid through cash against that liability.

Dashboard Services -GST Law Downloads -Search Taxpayer -Help e-Way Bill System

Dashboard Utilize Funds @ English

GSTIN/TEMP ID:

Legal Name:

**Trade Name:** 

07AJIPA1572EO1X

ANGAD JASBIRSINGH ARORA

AutomationsTest

#### Payment of Demand (Demand ID/ Reference No. ZA0704180000236)

Description	Liability (₹)						
Description	Integrated Tax	Central Tax	State/UT Tax	Cess			
Tax	₹6,944	₹0	₹0	₹0			
Interest	₹0	₹0	₹0	₹0			
Penalty	₹0	₹0	₹0	₹0			
Fees	₹0	₹0	₹0	₹0			
Others	₹0	₹0	₹0	₹0			

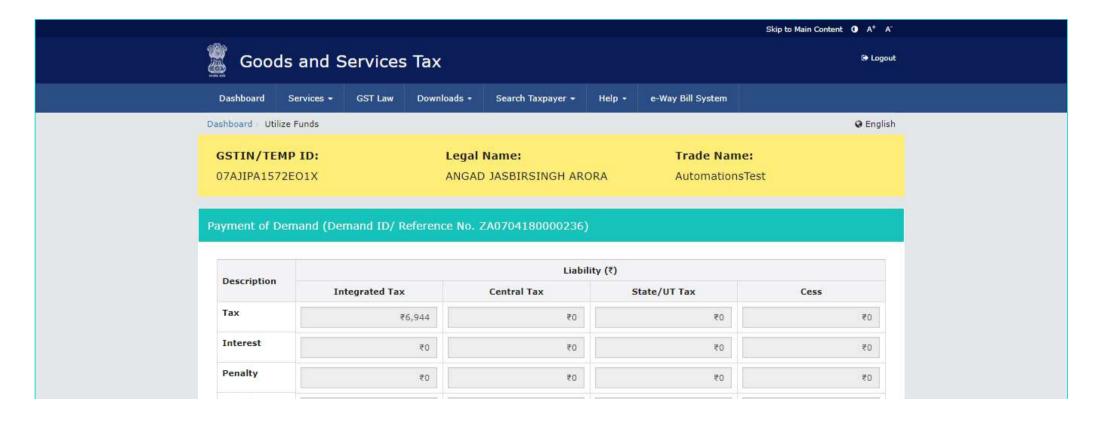
		Description	Paid through Cash (₹)				
	Cess	Description	Integrated Tax	Central Tax	State/UT Tax	Cess	
0	₹50,400	Тах	₹6,000	₹0	₹0	₹0	
0	₹0	Interest	₹0	₹0	₹0	₹0	
0	₹200	Penalty	₹0	₹0	₹0	₹0	
5	₹0	Fees	₹0	₹0	₹0	₹0	
0	₹0	Others	₹0	₹0	₹0	₹(	

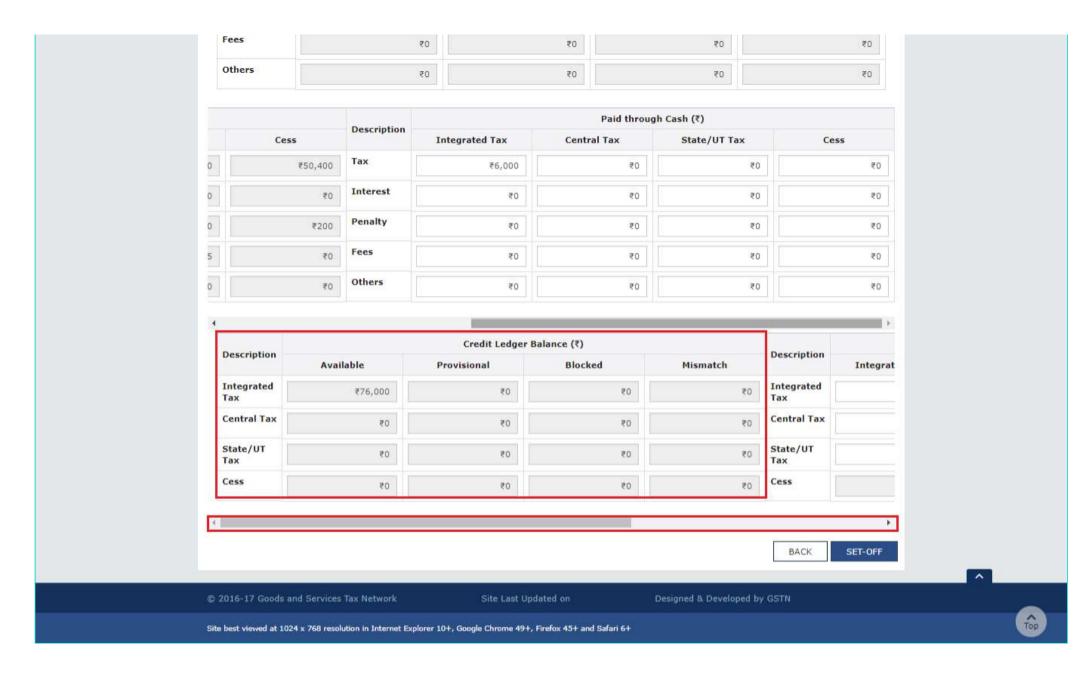
						E
Description	Available	Provisional	Blocked	Mismatch	Description	Integrat
Integrated	₹76,000	₹0	₹0	₹0	Integrated	



#### 32 (d) Credit Ledger Balance

The ITC available as on date are shown in below table.





#### 32 (e) Paid through ITC

Use the scroll bar to move to the right to enter the amount to be paid through ITC against that liability.

Note: ITC can be adjusted against Tax liability only.

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GSTIN/TEMP ID:

Legal Name:

**Trade Name:** 

07AJIPA1572EO1X

ANGAD JASBIRSINGH ARORA

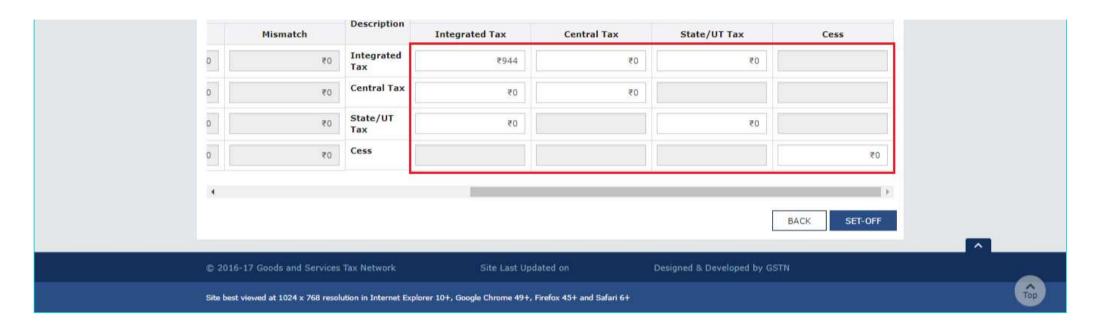
AutomationsTest

#### Payment of Demand (Demand ID/ Reference No. ZA0704180000236)

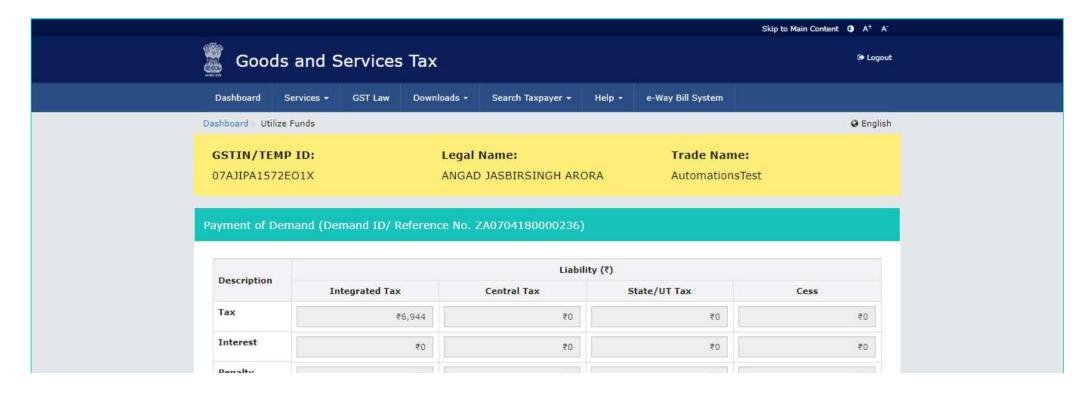
Description	Liability (₹)						
Description	Integrated Tax	Central Tax	State/UT Tax	Cess			
Тах	₹6,944	₹0	₹0	₹0			
Interest	₹0	₹0	₹0	₹0			
Penalty	₹0	₹0	₹0	₹0			
Fees	₹0	₹0	₹0	₹0			
Others	₹0	₹0	₹0	₹0			

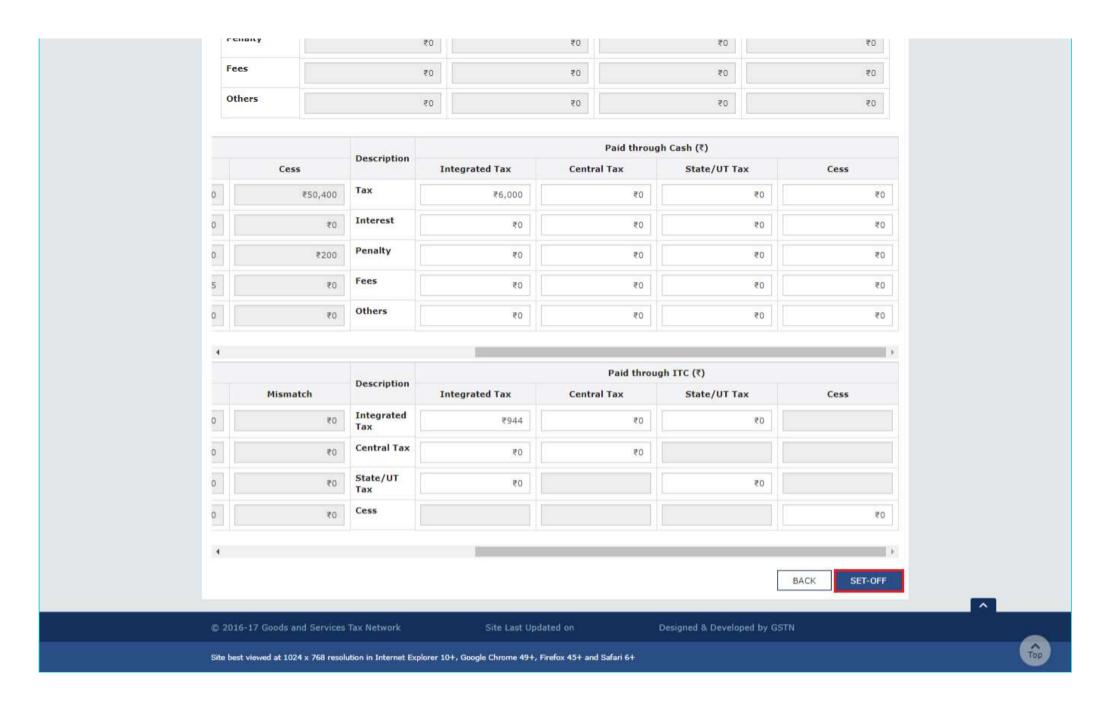
		Description	Paid through Cash (₹)				
	Cess	Description	Integrated Tax	Central Tax	State/UT Tax	Cess	
0	₹50,400	Tax	₹6,000	₹0	₹0	₹0	
0	₹0	Interest	₹0	₹0	₹0	₹0	
	₹200	Penalty	₹0	₹0	₹0	₹(	
5	₹0	Fees	₹0	₹0	₹0	₹(	
1.	₹0	Others	₹0	₹0	₹0	₹(	

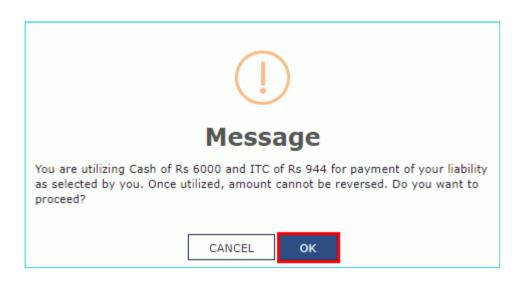
Paid through ITC (₹)



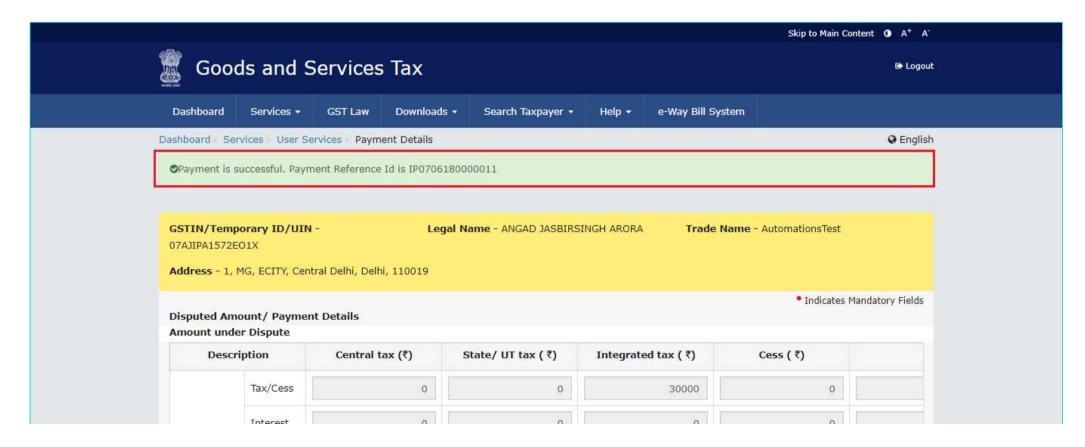
33. Once you have entered the amount, click the **SET-OFF** button.







35. A success message is displayed. Payment Reference Number is displayed on the screen. Click the **BACK** button.



	THERESE	U	U	U	.0
Amount of dispute	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other charges	0	0	0	0

#### Amount Of Demand created and admitted

Descr	iption	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
	Tax/Cess	0	0	33944	0
	Interest	0	0	0	0
Amount of demand	Penalty	0	0	0	0
created (A)	Fees	0	0	0	0
	Other charges	0	0	0	О
	Tax/Cess	0	0	3944	0
	Interest	0	0	0	0
Amount of demand	Penalty	0	0	0	0
admitted(B)	Fees	0	0	0	0
	Other charges	0	0	0	o

Details of paymen	t of admitted	amount and	pre-deposit
-------------------	---------------	------------	-------------

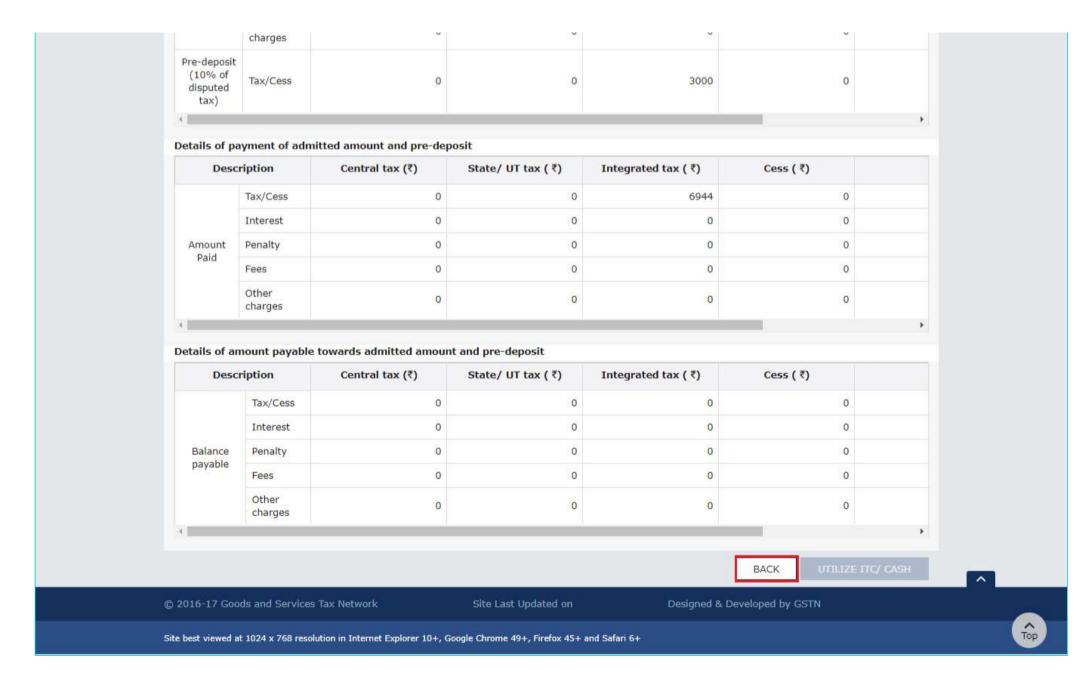
Pre-deposit % of disputed tax

10

Minimum of 10% of the disputed amount needs to be paid as pre-deposit before filing an appeal. Lower percentage may be declared here with relevant approvals from the competent authorities.

#### Details of payment required

Desci	ription	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
	Tax/Cess	0	0	3944	0
Admitted Amount	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other	0	0	0	0

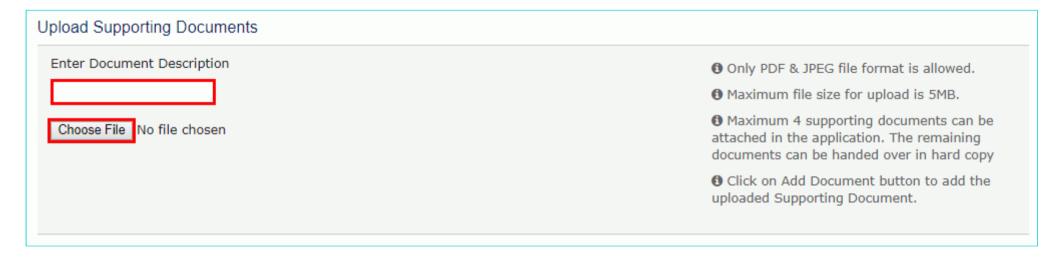


# F. Add any Other Supporting Document

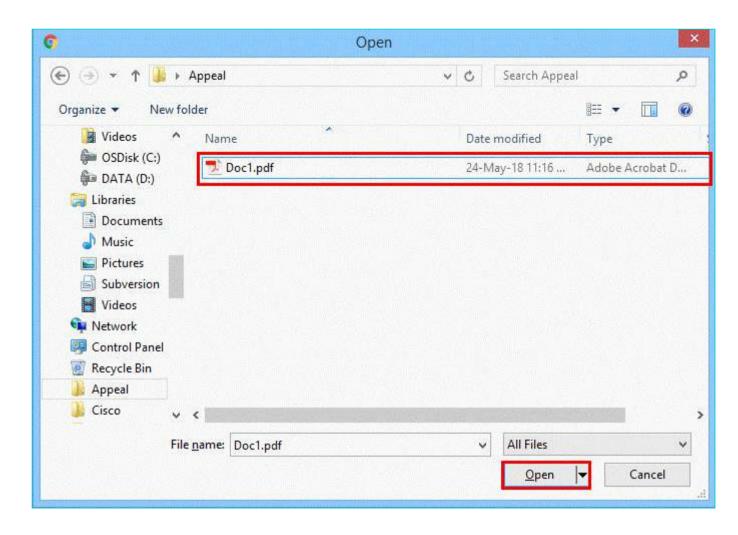
36. To upload any other supporting document, enter the document description and click the **Choose File** button.

#### Note:

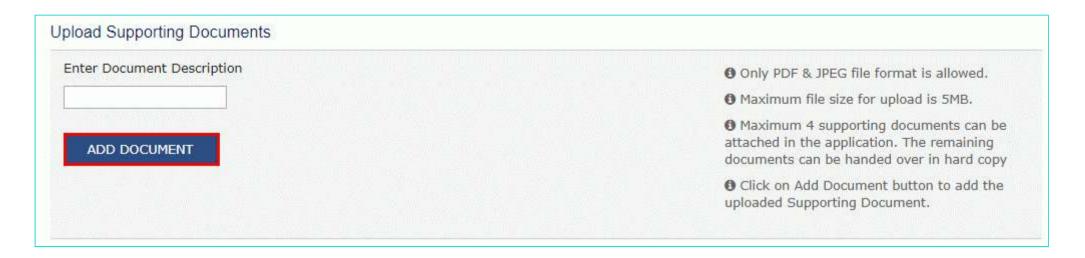
- Only PDF & JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy



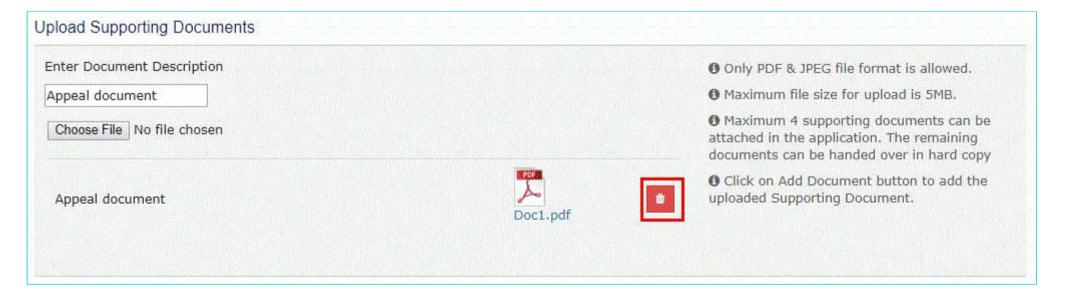
37. Select the file to be uploaded and click the **Open** button.



38. Click the ADD DOCUMENT button to add the uploaded supporting document.

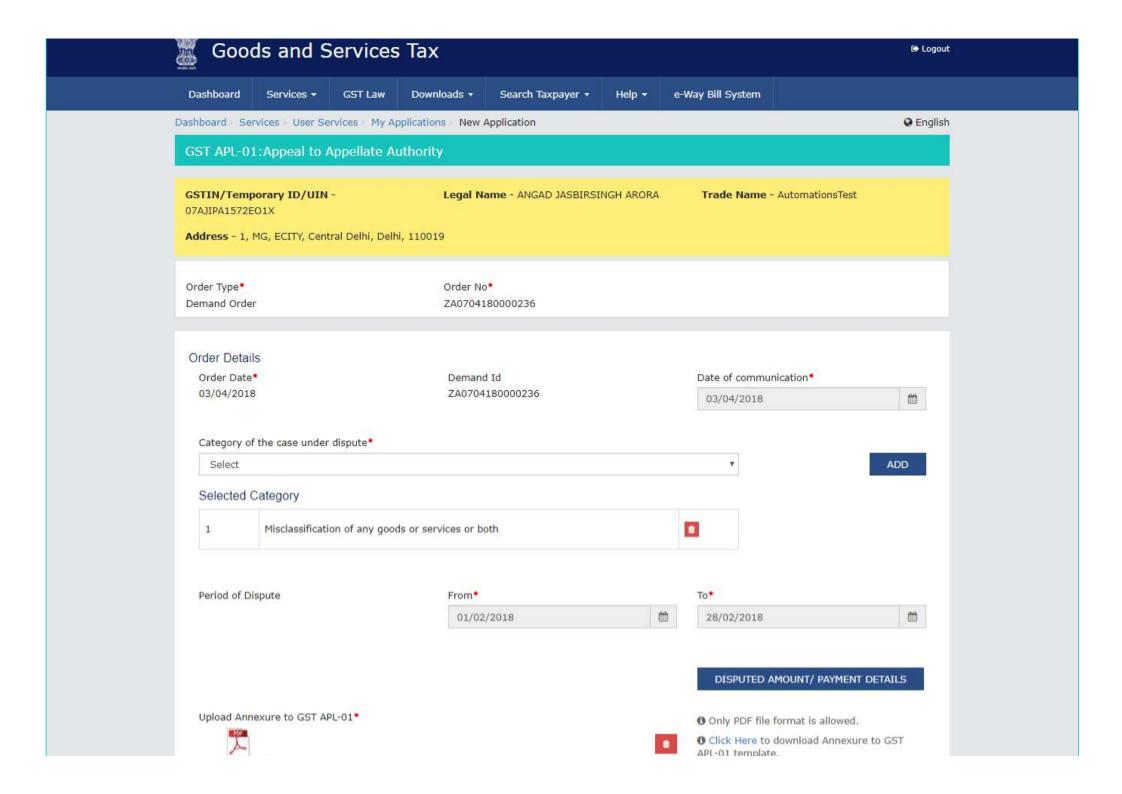


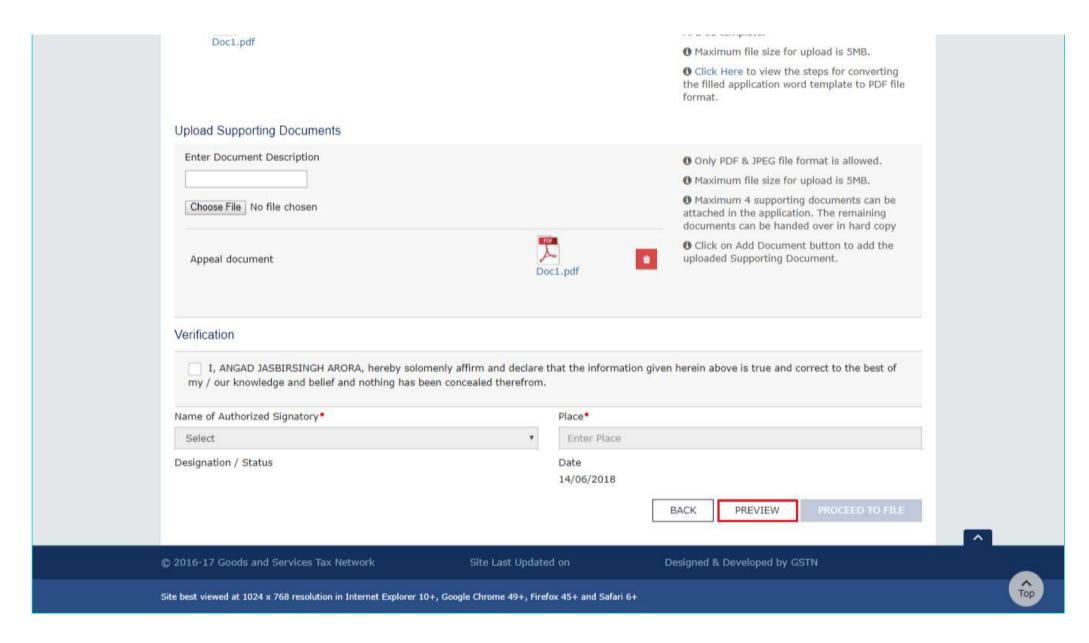
39. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file.



# G. Preview the Application and Proceed to File

40. To preview the Application before filing, Click the **PREVIEW** button.





41. The PDF file will be downloaded. Open the pdf file and check if all the details are correctly updated.

#### FORM GST APL-01 [Refer Rule 108(1)] Appeal to Appellate Authority GSTIN/Temporary ID/UIN -07AJIPA1572E01X Legal Name -ANGAD JASBIRSINGH ARORA 3 Trade Name -**AutomationsTest** Address -1, MG, ECITY, Central Delhi, Delhi, 110019 Order Type -Demand Order Order No -ZA0704180000236 Order Date -03/04/2018 Designation and address of the officer passing the order appealed Assistant Commissioner 1 and JCCT (Administration), Dhanbad Division, Dhanbad, Vanijya Kar Bhawan, Near-Randhir Verma Chowk, Court Campus, Dhanabd, Dhanbad, 826001 Demand Id -ZA0704180000236 Date of communication of the order to be appealed against -03/04/2018 Name of the authorised representative -NA Category of the case under dispute -Misclassification of any goods or services or both Details of Case under dispute Brief issue of case under dispute -Refer to Annexure Description and clarification of goods/ services in dispute -Refer to Annexure Period of Dispute -From - 01/02/2018 To-28/02/2018 Amount under Dispute Description Central tax (₹) State/UT tax (₹) Integrated tax (₹) Cess (3) Total Amount(₹)

30000

30000

- 42. Select the Name of the Authorized Signatory from the drop-down list.
- 43. Enter the **Place** where application is filled.
- 44. Click the **PROCEED TO FILE** button.

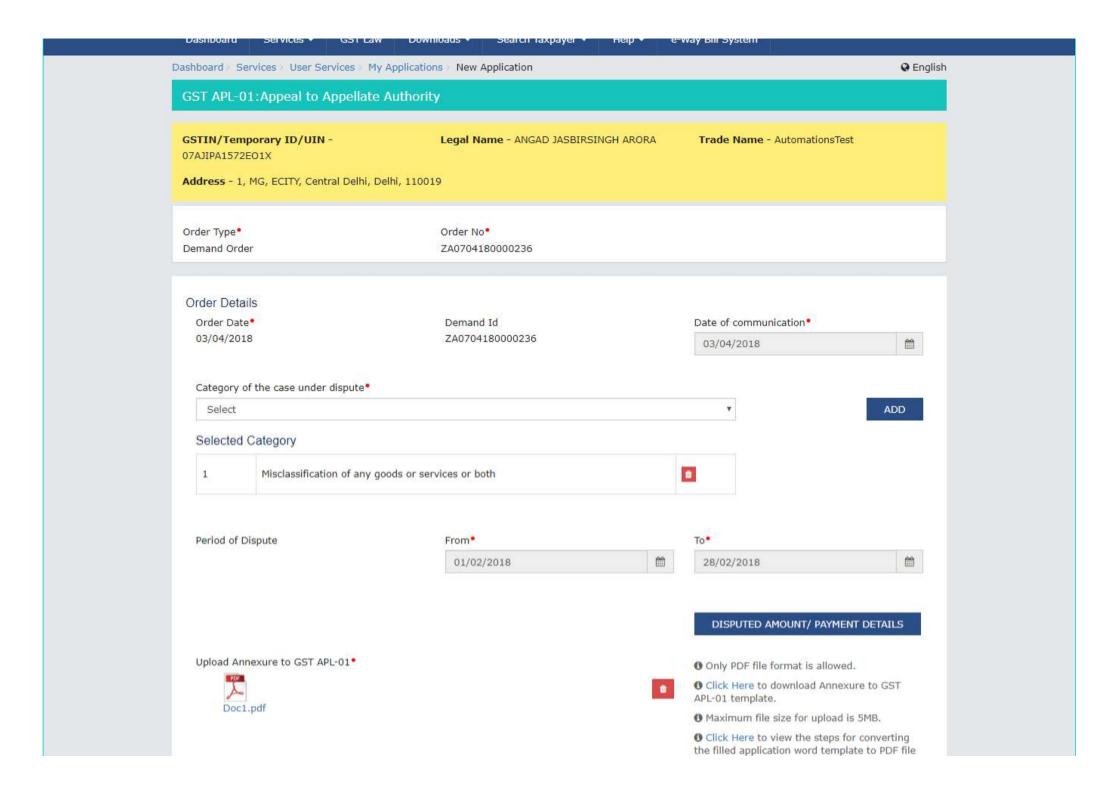
Tax/Cees

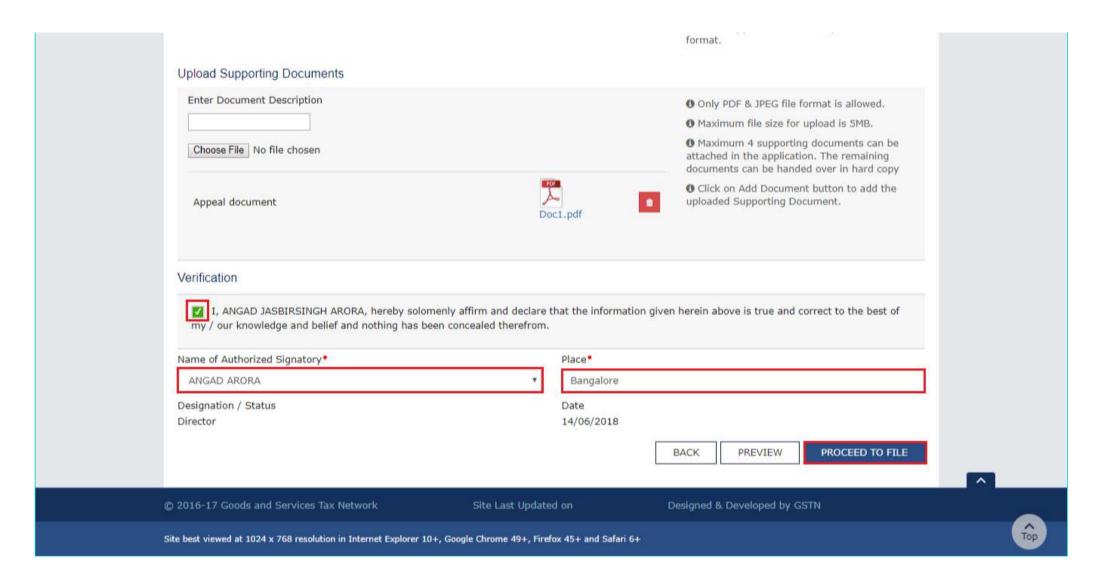
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- 45. Click the **PROCEED** button.
- 46. Click the **SUBMIT WITH DSC** or **SUBMIT WITH EVC** button.

GSTIN/Temporary ID/UIN	Legal Name	Trade Name

07AJIPA1572EO1X ANGAD JASBIRSINGH ARORA AutomationsTest



# Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- 1 DSC is compulsory for Companies & LLP
- Facing problem using DSC? Click here for help

SUBMIT WITH DSC

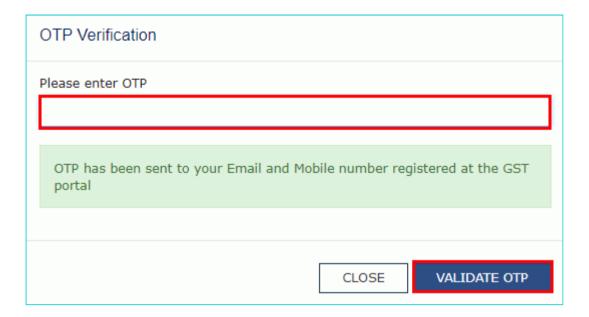
SUBMIT WITH EVC

#### In case of SUBMIT WITH DSC

a. Select the certificate and click the **SIGN** button.

#### In case of SUBMIT WITH EVC

a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.



47. A confirmation message is displayed that form has been signed. You can click the **DOWNLOAD** button to download the acknowledgement receipt.

# Provisional Acknowledgement on submission of Form of Appeal

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

Your appeal has been successfully submitted against AD070618000010S

GSTIN/Temporary ID/UIN 07AJIPA1572E01X

Date of filing 14/06/2018

Time of filing 14:25

Place of filing Bangalore

Name of the Taxpayer ANGAD JASBIRSINGH ARORA

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

Name of the person who is filing Appeal ANGAD JASBIRSINGH ARORA

Amount of pre-deposit ₹3000

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

**DOWNLOAD** 

Once an appeal against a demand order is filed, an email and SMS is sent to the taxpayer (or an unregistered person, as the case may be) and Appellate Authority.

# 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: View/download Filed Appeal Application
- 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 Rectification Requests</u>
- G. Take action using ADDITIONAL DOCUMENT tab of "Case Details" screen: View/download documents related to the Case Proceedings

#### 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.

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
APPEAL	Hearing notice issued	ZA070419000415T	19/04/2019	<u>View</u>

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.



Go back to the Main Menu

### 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.

#### Go back to the Main Menu

### C. View/download issued Notices and Reply

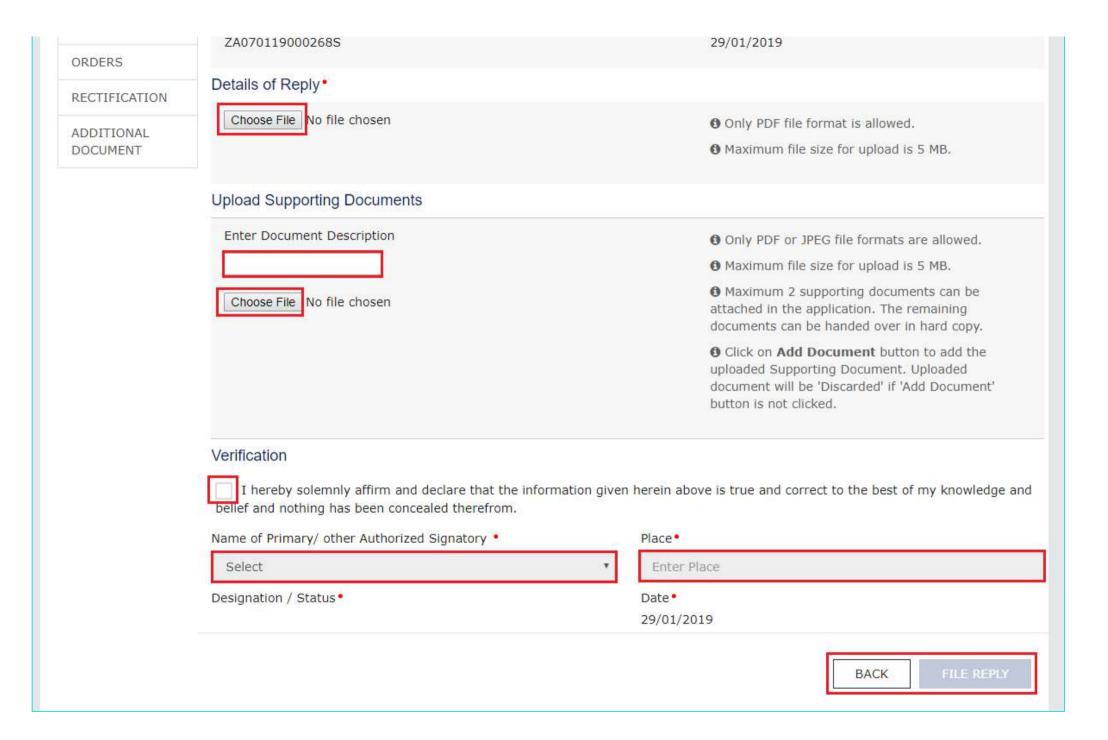
To view the Notices issued to you by the Appellate Authority and file your reply, perform following steps:

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.

ARN AD0704190900920		GSTIN/UIN/Temporary ID 07APIPS0052D410			Date Of Application/Case Creation 17/04/2019			Status Hearing Notice Issued		
APPLICATIONS	lotice No.	Type of Notice	Hearing		Issued on	Issued By	Previous	Status	Documents	Action
NOTICES  REPLIES			Date	Place			Date of Hearing	of Previous Hearing		
ORDERS RECTIFICATION	)70419000415T	PERSONAL HEARING	20/04/2019 10:00 PM	Delhi	19/04/2019	Pallavi Test Infy, Joint Commissioner	NA	NA	Notice of Personal Hear Docume	Reply
ADDITIONAL DOCUMENT									BAC	

- 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:

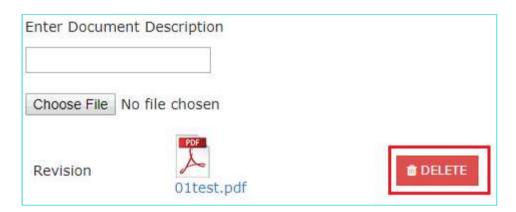




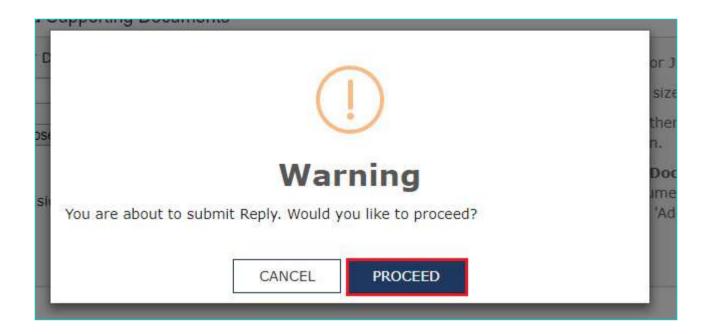
4a. You can prepare the reply to the notice offline. Then, in the **Details of Reply** field, click the **Choose File** button to upload the prepared reply document(s). You can delete the uploaded document by clicking the trash-bin icon and upload again.



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**.

GSTIN	Legal Name	Trade Name		
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST		



# Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- O DSC is compulsory for Companies & LLP
- Facing problem using DSC? Click here for help

SUBMIT WITH DSC

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.

#### Go back to the Main Menu

### 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.



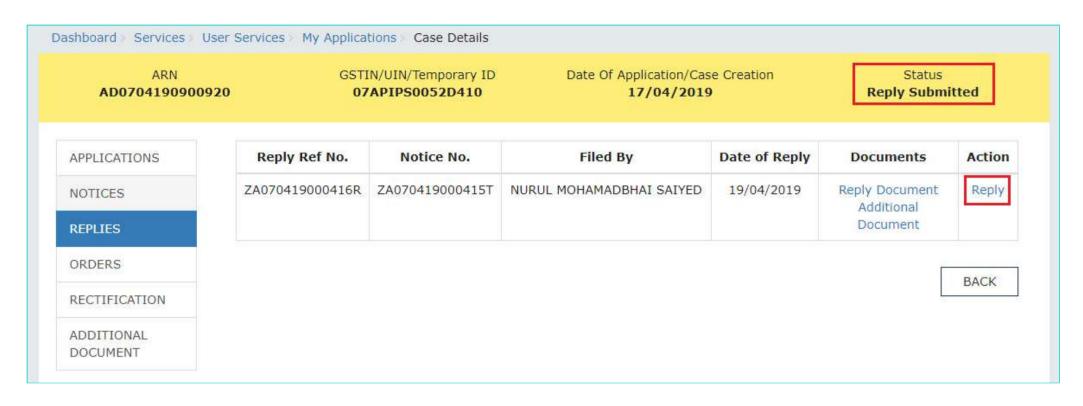
2. Click the document name(s) in the **Documents** section of the table to download into your machine and view them.

### Go back to the Main Menu

### 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 here to revisit the steps.

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

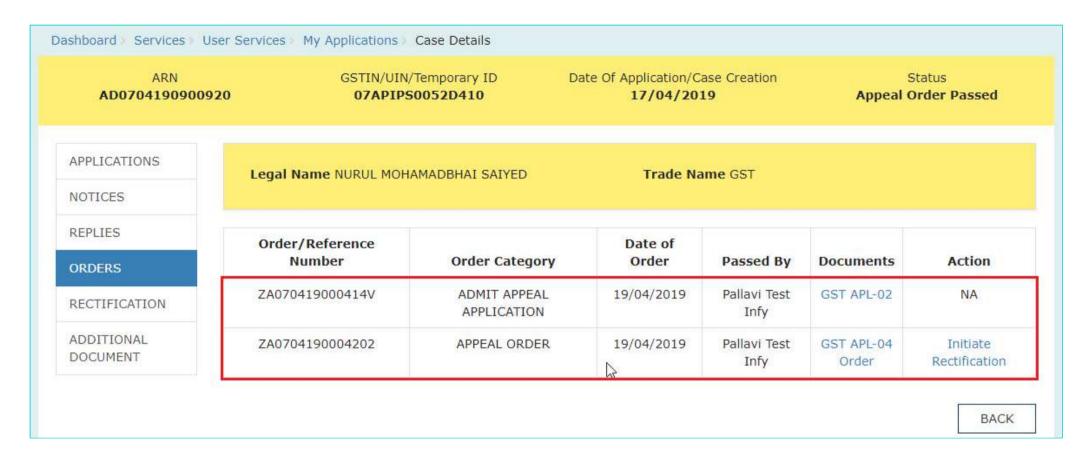
- Your Dashboard gets updated with the record of the filed Counter-reply and the Status gets changed to "Reply Submitted".
- Dashboard of the Tax Officials is also updated with the record of the filed Reply.
- Intimation of the Filed Reply is sent to the taxpayer on his/her registered email ID and mobile.

#### Go back to the Main Menu

### 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.

### Go back to the Main Menu

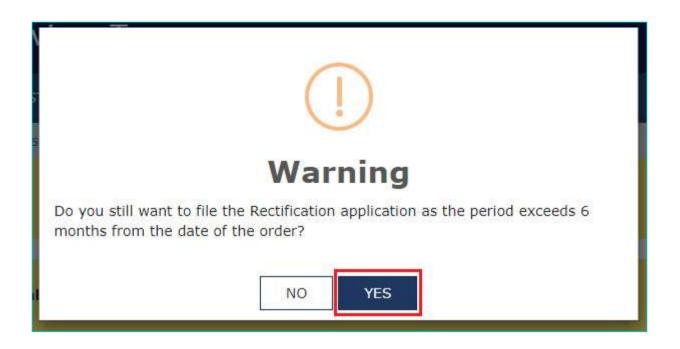
### E(2). Submit Rectification Request

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.

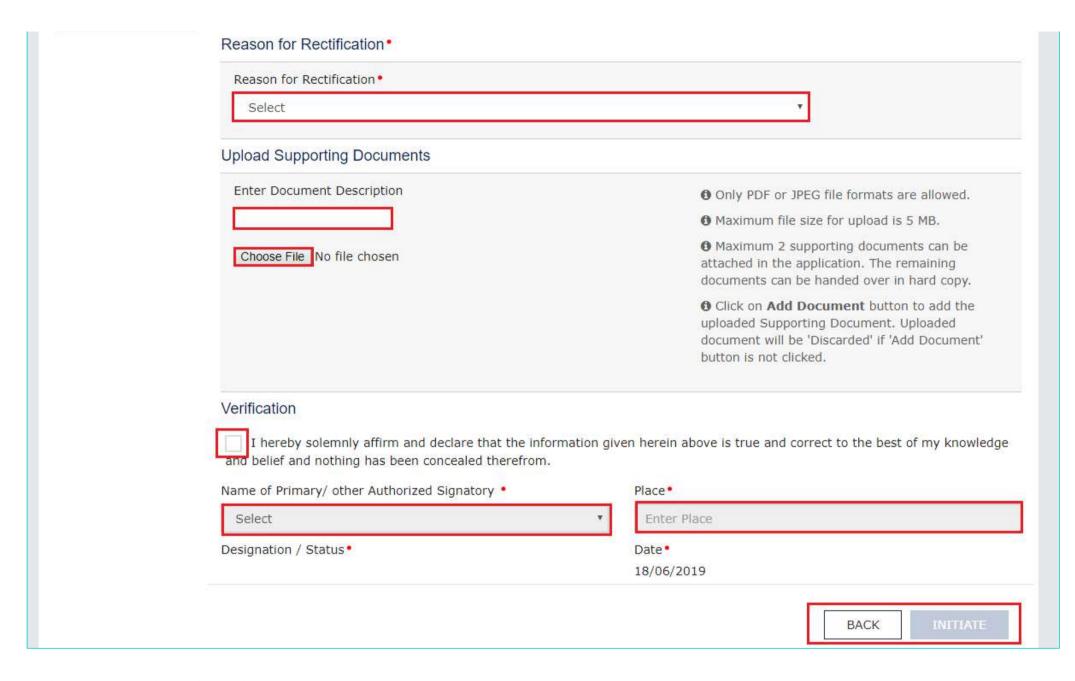


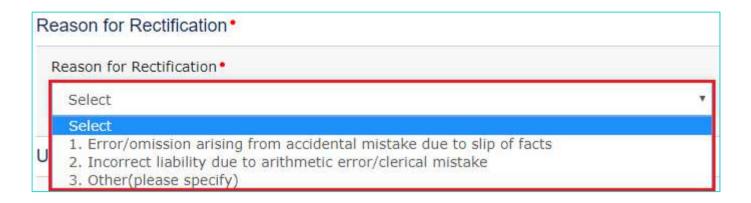
**Note:** In case you are filing Rectification after 6 months of the Date of the issued Revision Order, you will see the following popup. Click YES to continue.



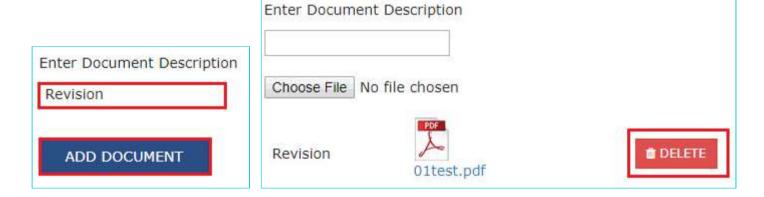
2. "Initiate Rectification" page gets displayed. Click **BACK** to go to the previous page or follow the steps mentioned below.



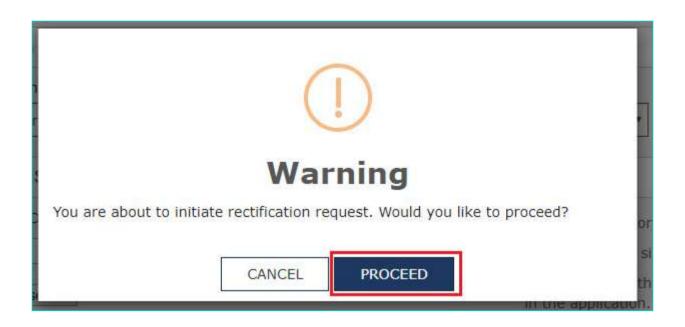




2b. If required, you can also upload supporting documents in the **Upload Supporting Documents** field. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine related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

GSTIN	Legal Name	Trade Name		
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST		



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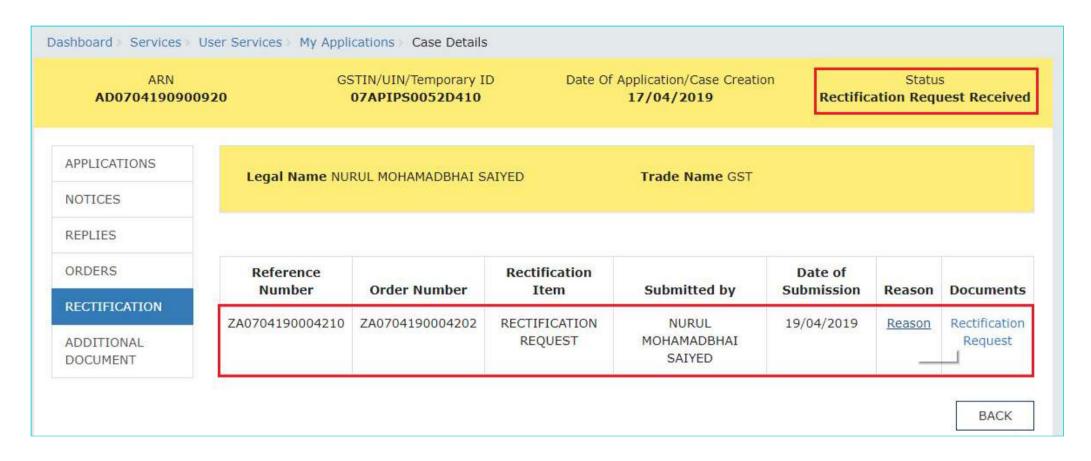
SUBMIT WITH DSC

SUBMIT WITH EVC

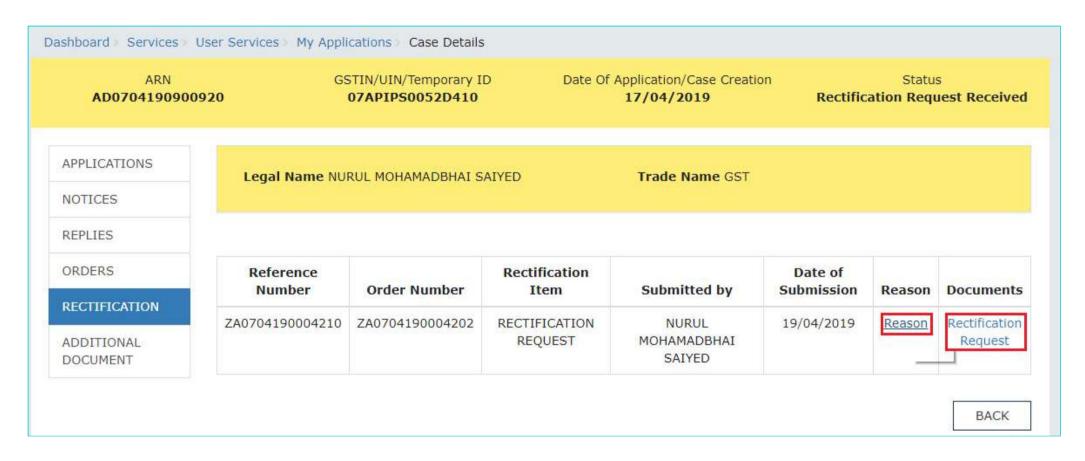
4. Success message is displayed, with the generated Rectification Reference Number, which will be sent to your registered email ID and mobile as well. Click **DOWNLOAD** to download the acknowledgement or click **OK**.



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:

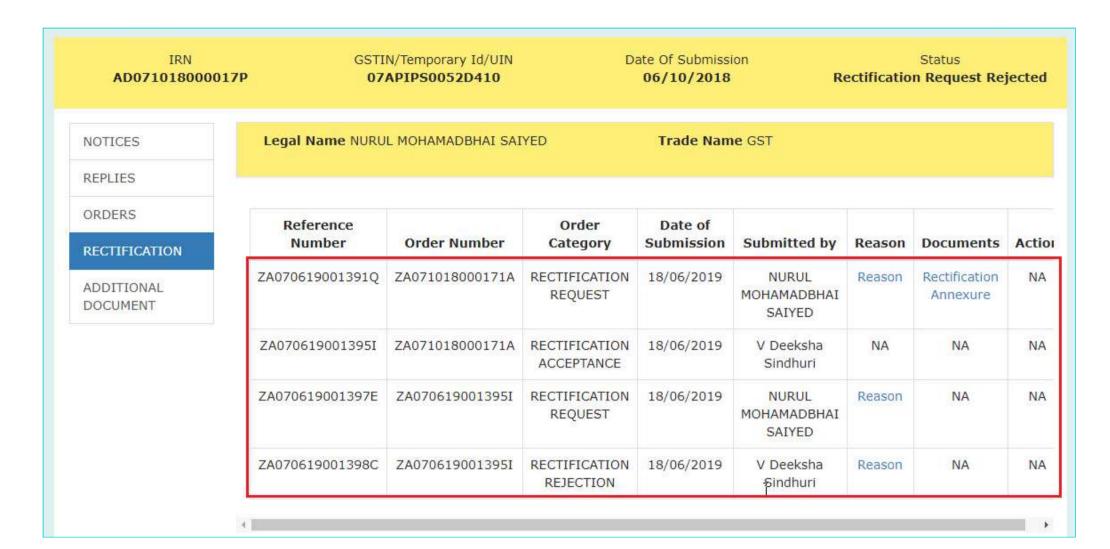
- Accept Rectification Request: In this case you can view the acceptance of the rectification request in the "RECTIFICATION" tab. However, the Rectification Order passed against your request will be available in the "ORDERS" tab.
- Reject Rectification Request: In this case you can view the rejection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

#### Go back to the Main Menu

### 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  ${\bf OK}$  to close it.



#### Go back to the Main Menu

## 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.

Go back to the Main Menu

# Manual > Filing an Appeal against Registration Order (FORM GST APL-01)

### How do I file an appeal against a Registration Order?

To file an appeal against a registration order, perform following steps:

- 1. Access the www.gst.gov.in URL. The GST Home page is displayed.
- 2. Login to the GST Portal with valid credentials i.e. your User Id and Password.

#### Click the links below to know more about it.

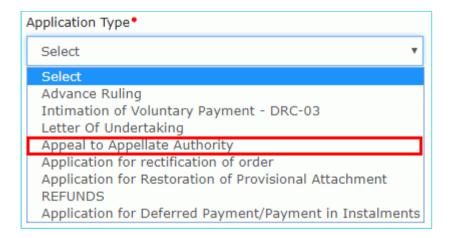
- A. Creating Appeal to Appellate Authority
- B. Upload Annexure to GST APL-01
- C. Add any Other Supporting Document
- D. Preview the Application and Proceed to File
- E. Open the Application's Case Details screen by searching for your filed Application in My Applications page or from View Additional Notices/Orders page

### A. Creating Appeal to Appellate Authority

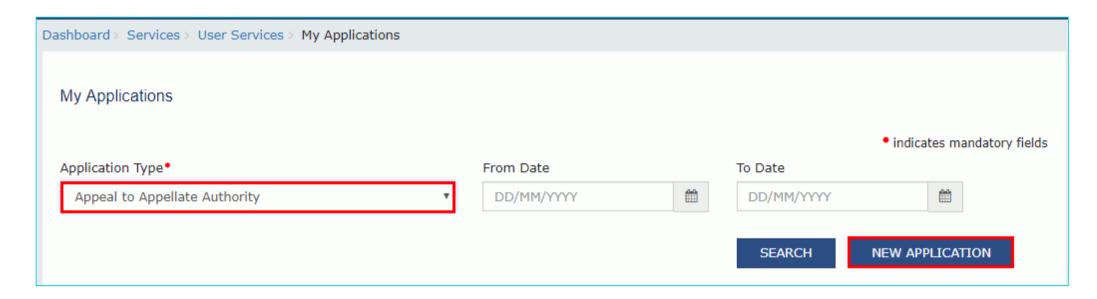
3. Click the Services > User Services > My Applications command.



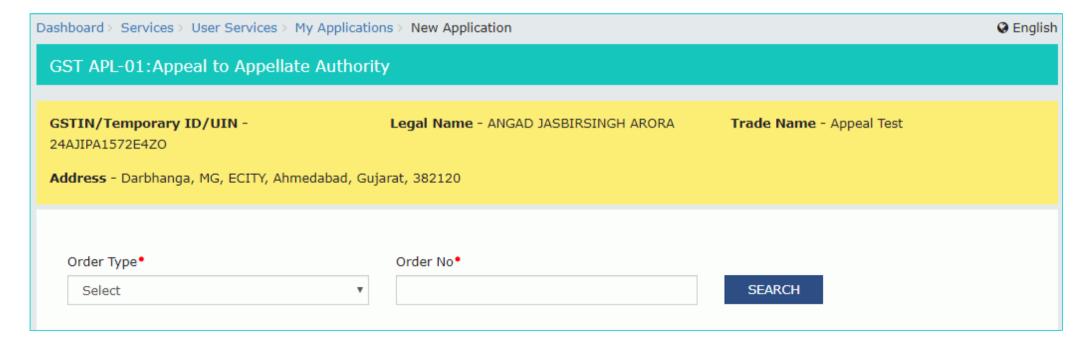
4. The My Applications page is displayed. Select the Application Type as Appeal to Appellate Authority from the drop-down list.



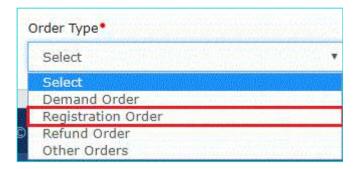
5. Click the **NEW APPLICATION** button.



6. The GST APL-01: Appeal to Appellate Authority page is displayed.



7. Select the Order Type as **Registration Order** from the drop-down list.



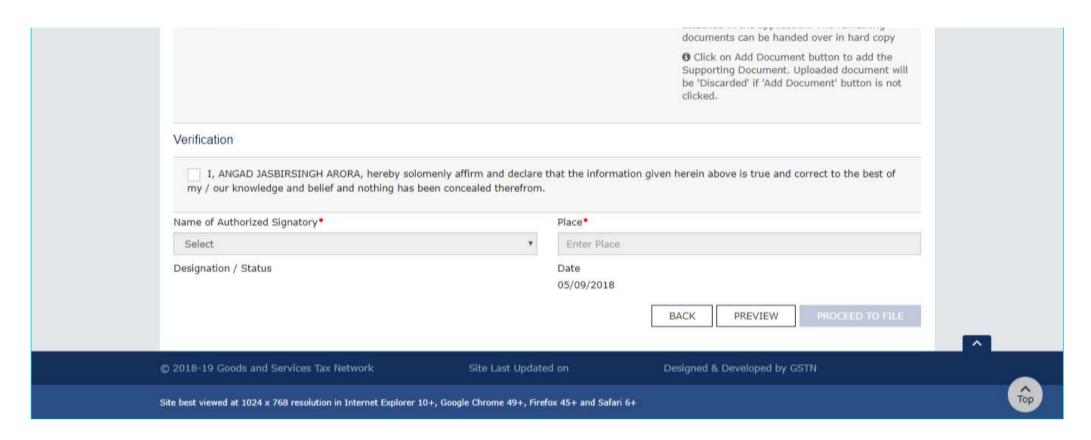
- 8. In the **Order No** field, enter the Order Number issued by adjudicating authority.
- 9. Click the **SEARCH** button.



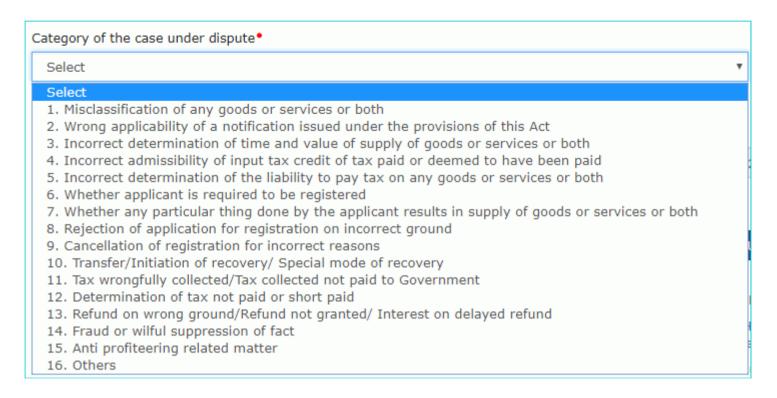
10. The **Order Details** page is displayed.

## Goods and Services Tax

Search Taxpayer • e-Way Bill System Services ▼ **GST Law** Help ▼ Dashboard Services User Services My Applications New Application @ English GST APL-01:Appeal to Appellate Authority GSTIN/Temporary ID/UIN -Legal Name - ANGAD JASBIRSINGH ARORA Trade Name - Appeal Test 24AJIPA1572E4ZO Address - Darbhanga, MG, ECITY, Ahmedabad, Gujarat, 382120 Order Type\* Order No\* Registration Order ZA2408180010223 Order Details Order Date\* Date of communication • 14/08/2018 14/08/2018 Category of the case under dispute\* Select ADD Upload Annexure to GST APL-01\* Only PDF file format is allowed. Choose File No file chosen O Click here to download Annexure to GST APL-01 template. 1 Maximum file size for upload is 5MB. O Click here to view the steps for converting the filled application word template to PDF file format. **Upload Supporting Documents** Enter Document Description Only PDF & JPEG file format is allowed. Maximum file size for upload is 5MB. Maximum 4 supporting documents can be Choose File No file chosen attached in the application. The remaining



11. Select the Category of the case under dispute from the drop-down list.

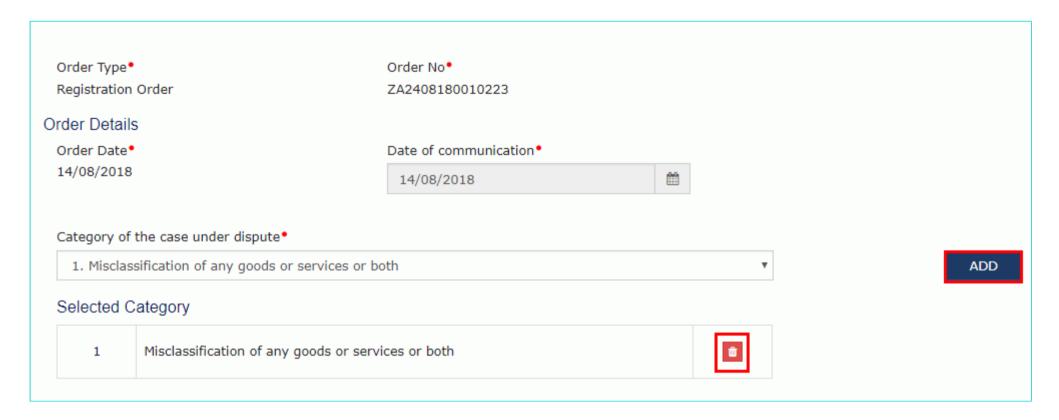


#### 12. Click the ADD button.



#### Note:

- 1. You can add multiple line items from the Category of the case under dispute drop-down list by clicking the ADD button.
- 2. You can click the **DELETE** button to delete the details added.

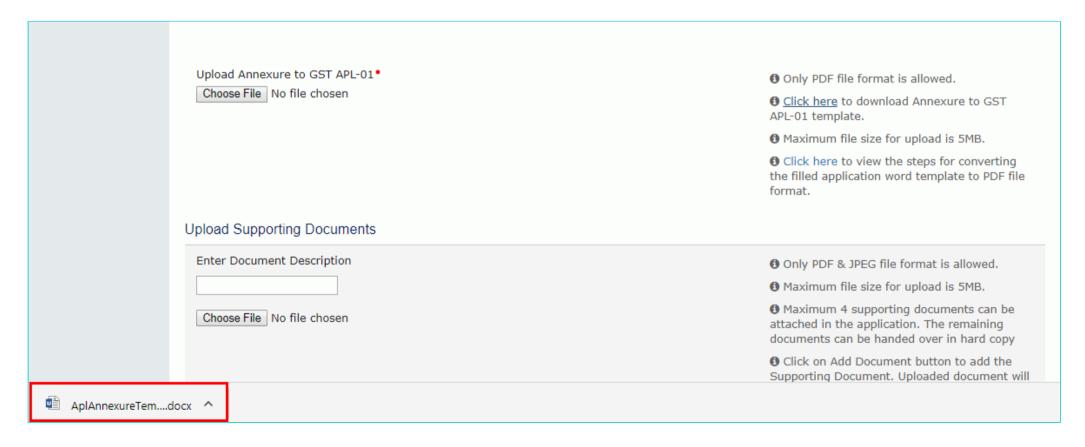


### **B. Upload Annexure to GST APL-01**

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



14. The GST APL-01 Template is downloaded. Open the downloaded template.



15. Click the **Enable Editing** button.

PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View.

**Enable Editing** 

#### Annexure to FORM GST APL-01

#### Appeal to Appellate Authority

- 9. Details of the case under dispute -
- (i) Brief issue of the case under dispute -
- (ii) Description and classification of goods/ services in dispute- Not Applicable
- (v) Market value of seized goods -

Not

#### Applicable

- Whether the appellant wishes to be heard in person Yes / No
- 11. Statement of facts-
- 12. Grounds of appeal -
- 13. Prayer -
- 16. Whether appeal is being filed after the prescribed period Yes / No
- 17. If 'Yes' in item 16-
  - (a) Period of delay -
  - (b) Reasons for delay -

Note: Please convert the word file into PDF and upload while filing appeal online

#### Annexure to FORM GST APL-01 Appeal to Appellate Authority

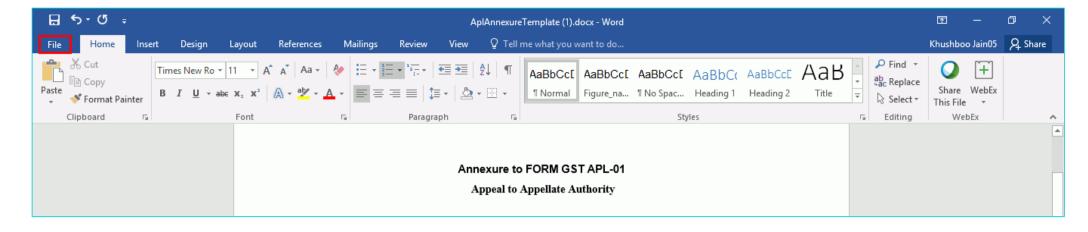
- 9. Details of the case under dispute -
- (i) Brief issue of the case under dispute -
- (ii) Description and classification of goods/ services in dispute- Not Applicable
- (v) Market value of seized goods -

Not Applicable

- 10. Whether the appellant wishes to be heard in person Yes / No
- 11. Statement of facts-
- 12. Grounds of appeal -
- 13. Prayer -
- 16. Whether appeal is being filed after the prescribed period Yes / No
- 17. If 'Yes' in item 16-
  - (a) Period of delay -
  - (b) Reasons for delay -

Note: Please convert the word file into PDF and upload while filing appeal online

17. Once you have entered the details, click on the **File** button in top left corner.



18. Click the Save As button.



Info

New

Open

Save

Save As

Print

Share

Export

Close

Account

Options

### Info

#### AplAnnexureTemplate (1)

C: » Users » khushboo\_jain05 » Downloads



#### Protect Document

Control what types of changes people can make to this document.



#### Inspect Document

Before publishing this file, be aware that it contains:

- Document properties and author's name
- Headers
- Content that people with disabilities find difficult to read



#### Manage Document

Check in, check out, and recover unsaved changes.

There are no unsaved changes.

#### Properties \*

 Size
 22.0KB

 Pages
 1

 Words
 108

Total Editing Time 39 Minutes
Title Add a title
Tags Add a tag

Comments Add comments

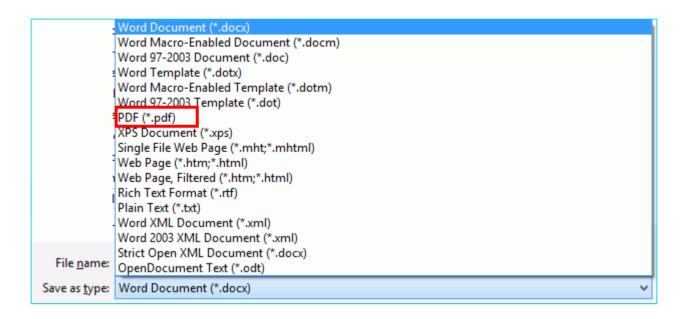
#### Related Dates

Last Modified 11-May-18 12:09 PM Created 17-Apr-18 3:40 PM

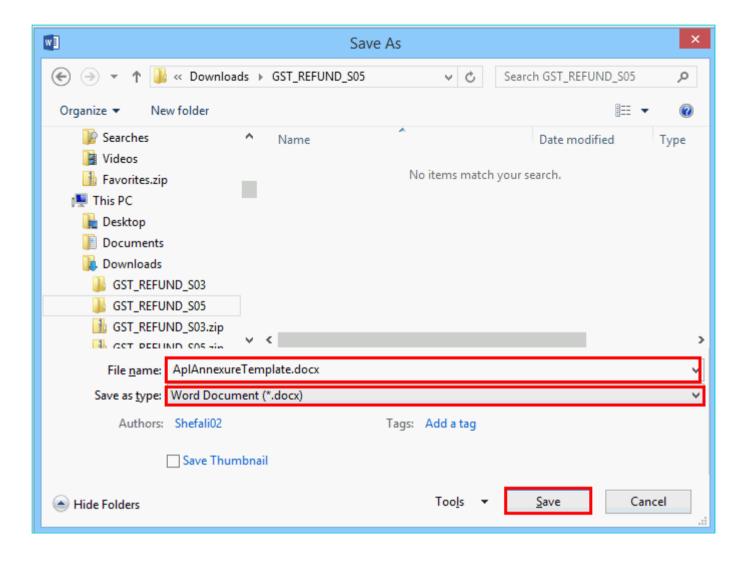
Last Printed

Related People

- 19. Now select the location to save the file and in the File Name list, type or select a name for the document.
- 20. In the Save as type list, select PDF.



21. Click the **Save** button.



Note: You should have a PDF reader installed on your computer to open the PDF file.

22. Click the Choose File button to upload the PDF.

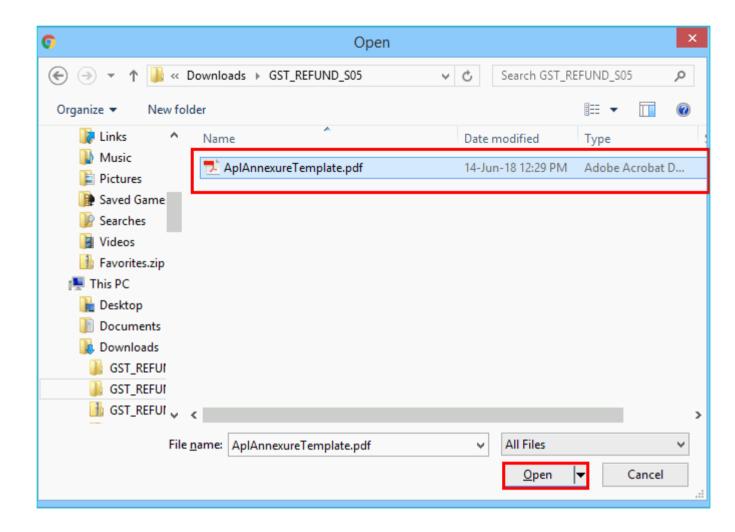
**Note**: You can upload file with maximum size of upload as 5 MB.

Upload Annexure to GST APL-01

Choose File No file chosen

- 1 Only PDF file format is allowed.
- **1** Click here to download Annexure to GST APL-01 template.
- 1 Maximum file size for upload is 5MB.
- Click here to view the steps for converting the filled application word template to PDF file format.

23. Select the PDF file which was saved and click the **Open** button.



24. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file, till the time appeal is not filed.







- 1 Only PDF file format is allowed.
- Olick here to download Annexure to GST APL-01 template.
- 1 Maximum file size for upload is 5MB.
- **1** Click here to view the steps for converting the filled application word template to PDF file format.

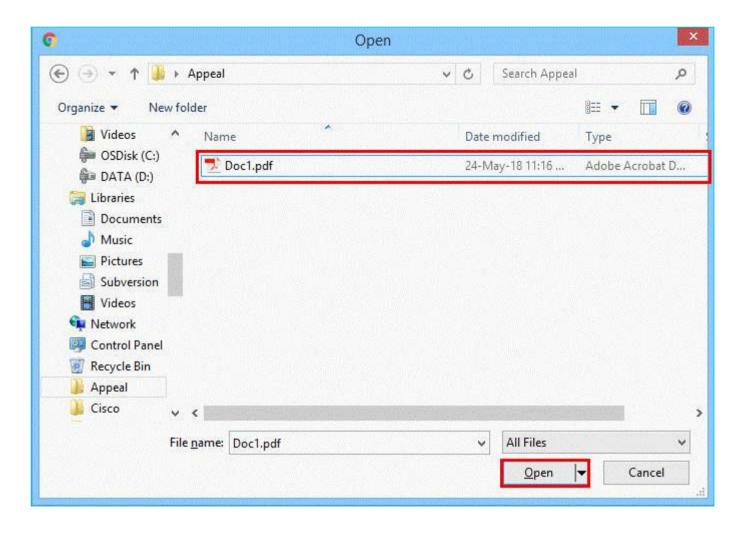
#### C. Add any Other Supporting Document

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

#### Note:

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

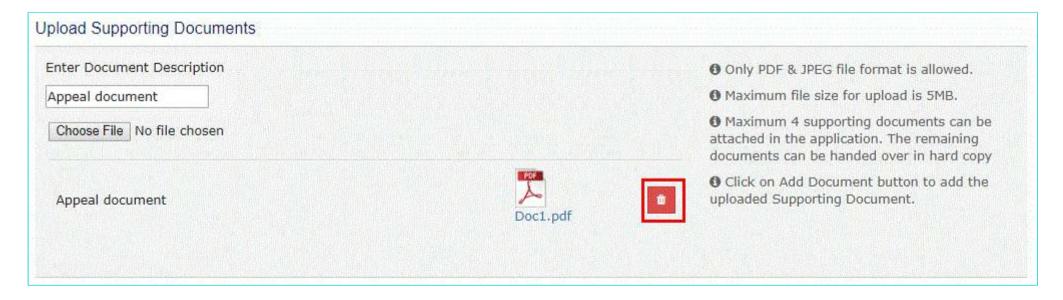
# Upload Supporting Documents Enter Document Description Only PDF & JPEG file format is allowed. Maximum file size for upload is 5MB. Choose File No file chosen Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy Click on Add Document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



27. Click the ADD DOCUMENT button to add the uploaded supporting document.

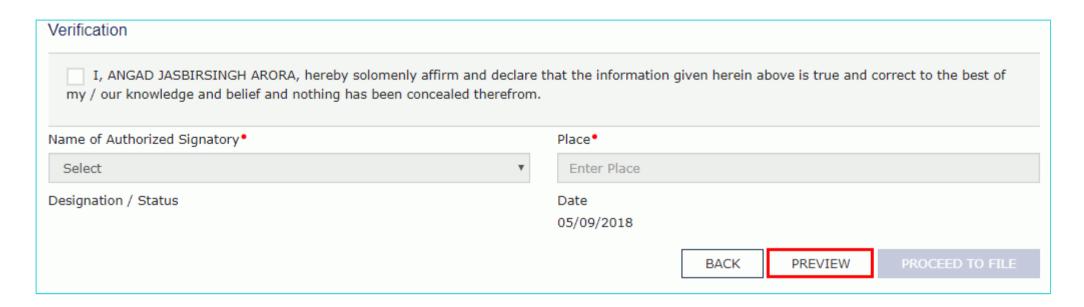


28. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file, till the time appeal is not filed.

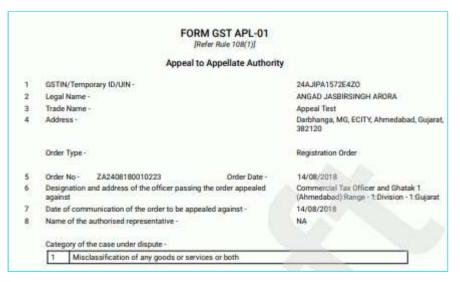


#### D. Preview the Application and Proceed to File

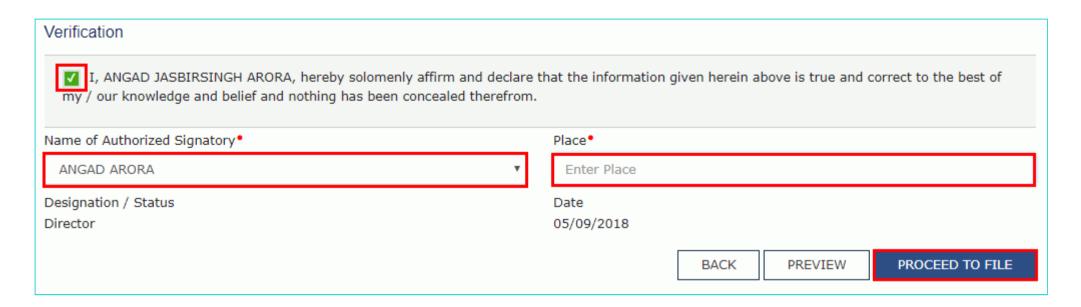
29. To preview the Application before filing, Click the **PREVIEW** button.



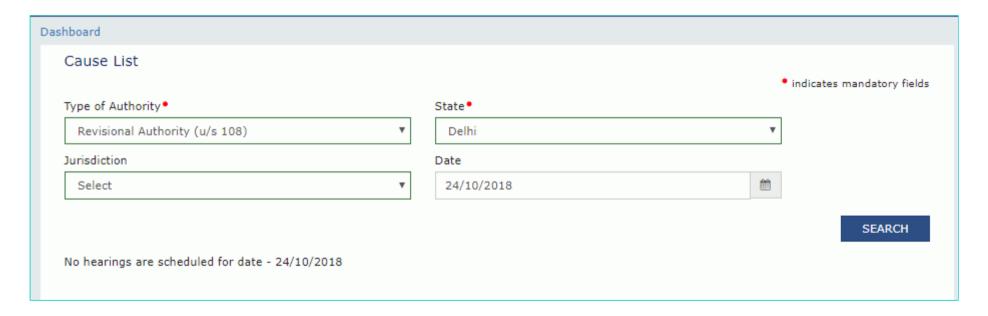
30. The PDF file will be downloaded. Open the pdf file and check if all the details are correctly updated.



- 31. Select the **Verification** checkbox.
- 32. Select the Name of the Authorized Signatory from the drop-down list.
- 33. Enter the Place where application is filled.
- 34. Click the **PROCEED TO FILE** button.



35. Click the **PROCEED** button.



36. Click the **SUBMIT WITH DSC** or **SUBMIT WITH EVC** button.

# GSTIN/Temporary ID/UIN 24AJIPA1572E4ZO

# Legal Name ANGAD JASBIRSINGH ARORA

# Trade Name Appeal Test



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- 1 DSC is compulsory for Companies & LLP
- 1 Facing problem using DSC? Click here for help

SUBMIT WITH DSC

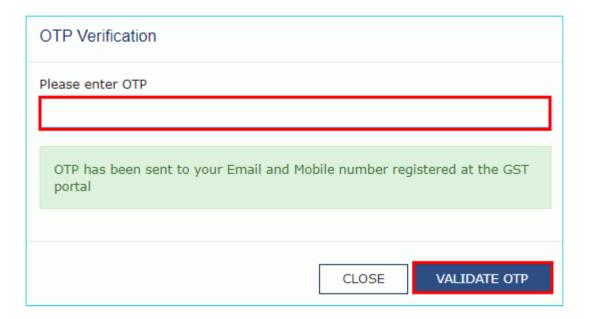
SUBMIT WITH EVC

#### In case of SUBMIT WITH DSC

a. Select the certificate and click the **SIGN** button.

#### In case of SUBMIT WITH EVC

a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.



37. A confirmation message is displayed that form has been signed. You can click the **DOWNLOAD** button to download the acknowledgement receipt.

#### Provisional Acknowledgement on submission of Form of Appeal

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

Your appeal has been successfully submitted against AD240918000001P

GSTIN/Temporary ID/UIN 24AJIPA1572E4ZO

Date of filing 05/09/2018

Time of filing 10:43
Place of filing Delhi

Name of the Taxpayer ANGAD JASBIRSINGH ARORA

Address Darbhanga, MG, ECITY, Ahmedabad, Gujarat,

382120

Name of the person who is filing Appeal ANGAD JASBIRSINGH ARORA

Amount of pre-deposit NA

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

DOWNLOAD

#### Note:

- Once the application is filed, Status of the application gets updated to "Appeal Submitted".
- Your application for appeal is submitted to the First Appellate Authority's queue and becomes a pending item in his/her queue of work-items.
- The Officer may admit/ not admit the application and thus either Approve or Reject your request.
- You can access the generated ARN and view the filed application from the following navigation: **Dashboard > Services > User Services > My Applications > select Application type "Appeal to Appellate Authority > From and To date> Case Details > APPLICATIONS**.

- Once an appeal against a registration order is filed, an email and SMS is sent to the taxpayer (or an unregistered person, as the case may be) and Appellate Authority.
- The appellant is required to submit physical copy of supporting documents along with appeal application, duly signed and verified to the office of the appellate authority within 7 days of filing appeal on the GST Portal. Upon receipt of complete documents, the final acknowledgement will be issued to him.

# 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: View/download Filed Appeal Application
- 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 Rectification Requests</u>
- G. Take action using ADDITIONAL DOCUMENT tab of "Case Details" screen: View/download documents related to the Case Proceedings

#### 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.

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action	
APPEAL	Hearing notice issued	ZA070419000415T	19/04/2019	<u>View</u>	

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.



Go back to the Main Menu

#### 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.

#### Go back to the Main Menu

#### C. View/download issued Notices and Reply

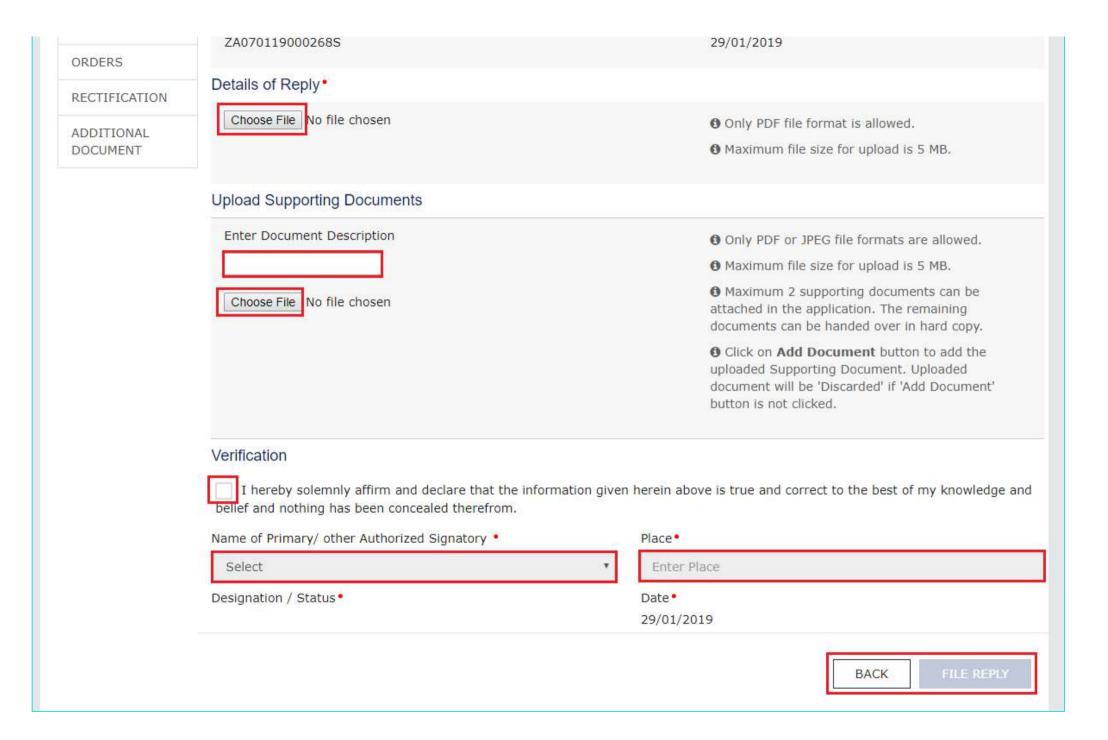
To view the Notices issued to you by the Appellate Authority and file your reply, perform following steps:

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.

ARN <b>AD07041909</b> 0	00920		I/Temporary ID S0052D410	)	-	oplication/Case C 1 <b>7/04/2019</b>	reation	Hear	Status ing Notice Iss	ued
APPLICATIONS	lotice No.	Type of	Hearing		Issued on	Issued By	Previous	Status	Documents	Action
NOTICES  REPLIES		No. Notice	Date	Place			Date of Hearing	of Previous Hearing		
ORDERS RECTIFICATION	)70419000415T	PERSONAL HEARING	20/04/2019 10:00 PM	Delhi	19/04/2019	Pallavi Test Infy, Joint Commissioner	NA	NA	Notice of Personal Hear Docume	Reply
ADDITIONAL DOCUMENT									BAC	_

- 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:

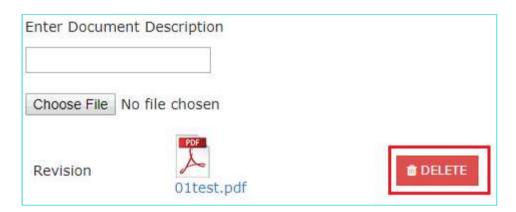




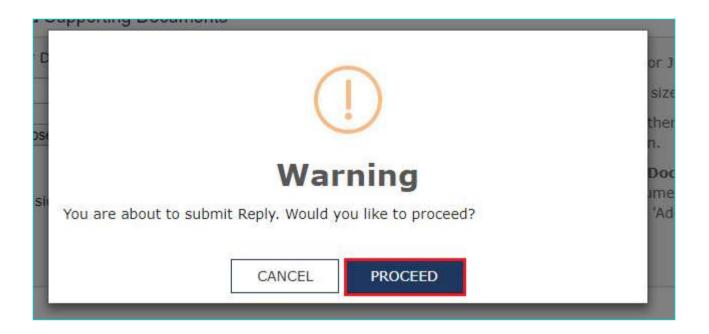
4a. You can prepare the reply to the notice offline. Then, in the **Details of Reply** field, click the **Choose File** button to upload the prepared reply document(s). You can delete the uploaded document by clicking the trash-bin icon and upload again.



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**.

GSTIN	Legal Name	Trade Name		
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST		



## Warning

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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.

#### Go back to the Main Menu

#### 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.



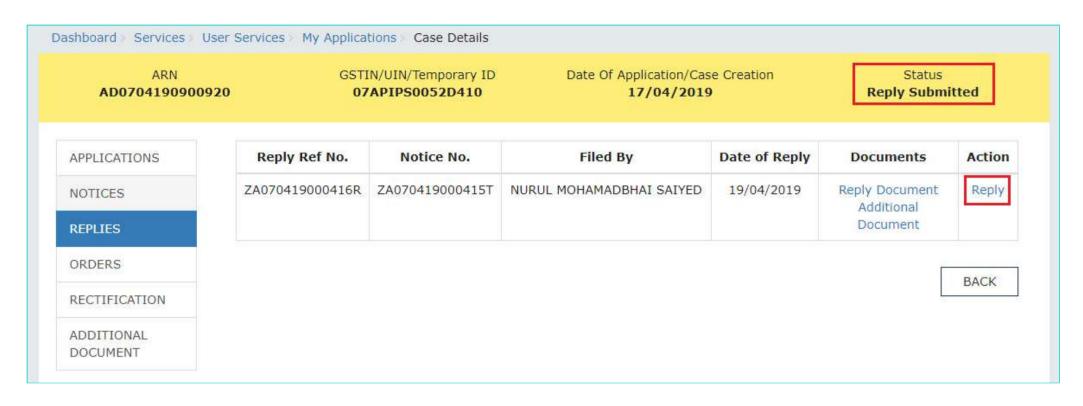
2. Click the document name(s) in the **Documents** section of the table to download into your machine and view them.

#### Go back to the Main Menu

#### 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 here to revisit the steps.

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

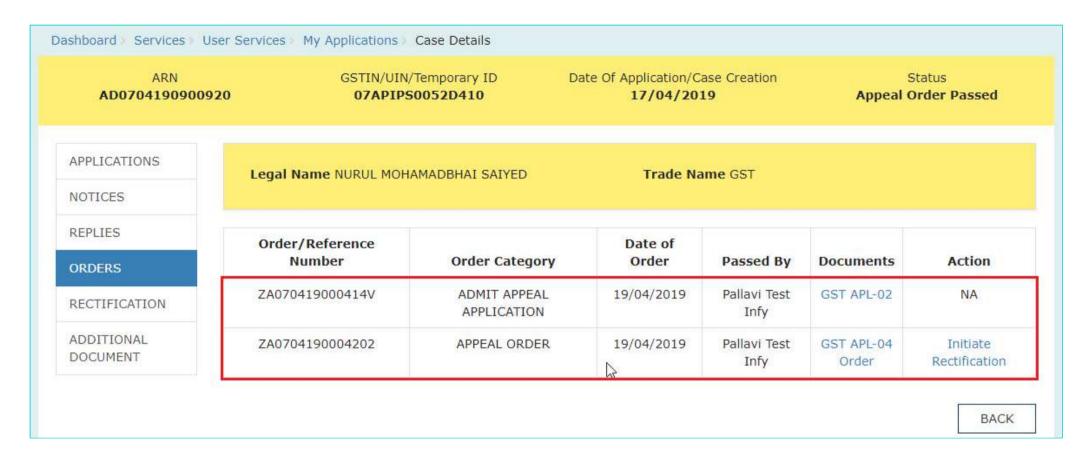
- Your Dashboard gets updated with the record of the filed Counter-reply and the Status gets changed to "Reply Submitted".
- Dashboard of the Tax Officials is also updated with the record of the filed Reply.
- Intimation of the Filed Reply is sent to the taxpayer on his/her registered email ID and mobile.

#### Go back to the Main Menu

#### 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.

#### Go back to the Main Menu

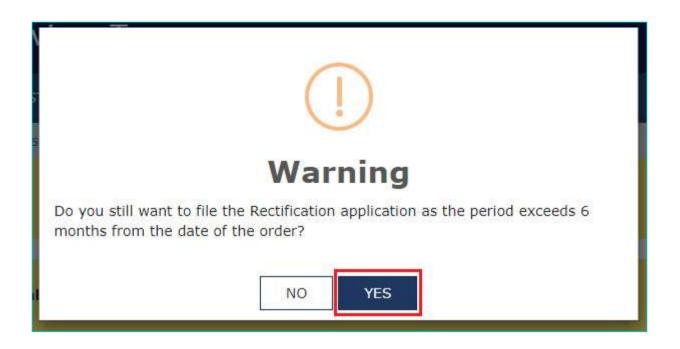
#### E(2). Submit Rectification Request

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.

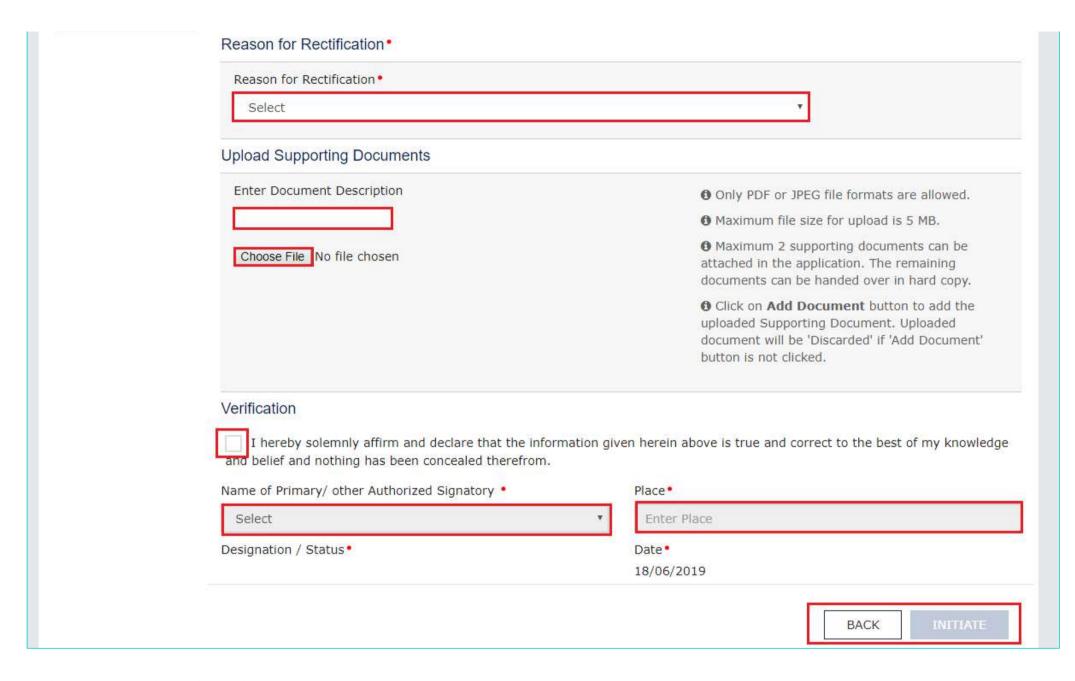


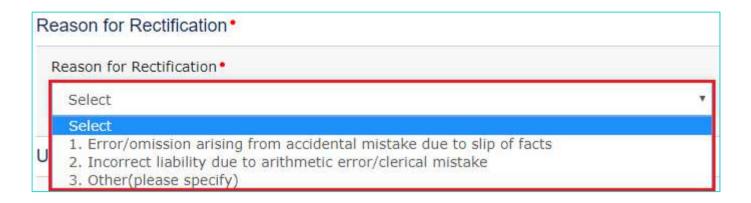
**Note:** In case you are filing Rectification after 6 months of the Date of the issued Revision Order, you will see the following popup. Click YES to continue.



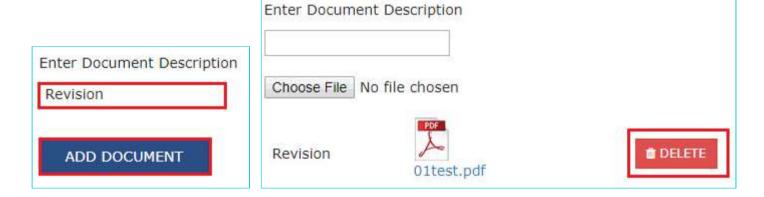
2. "Initiate Rectification" page gets displayed. Click **BACK** to go to the previous page or follow the steps mentioned below.



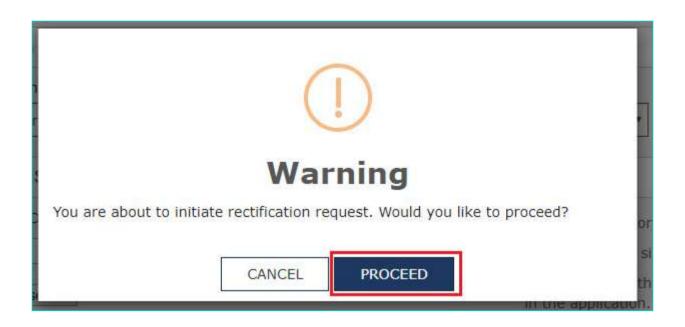




2b. If required, you can also upload supporting documents in the **Upload Supporting Documents** field. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine related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

GSTIN	Legal Name	Trade Name		
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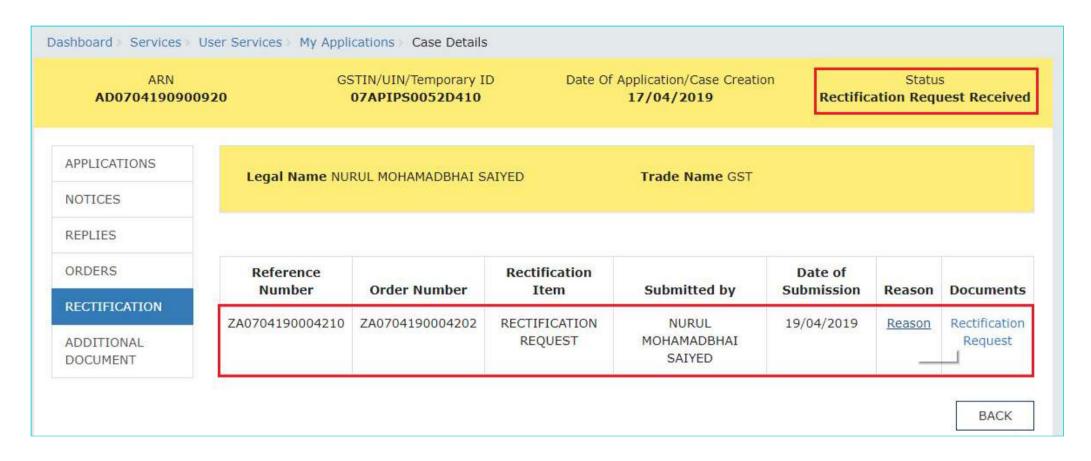
SUBMIT WITH DSC

SUBMIT WITH EVC

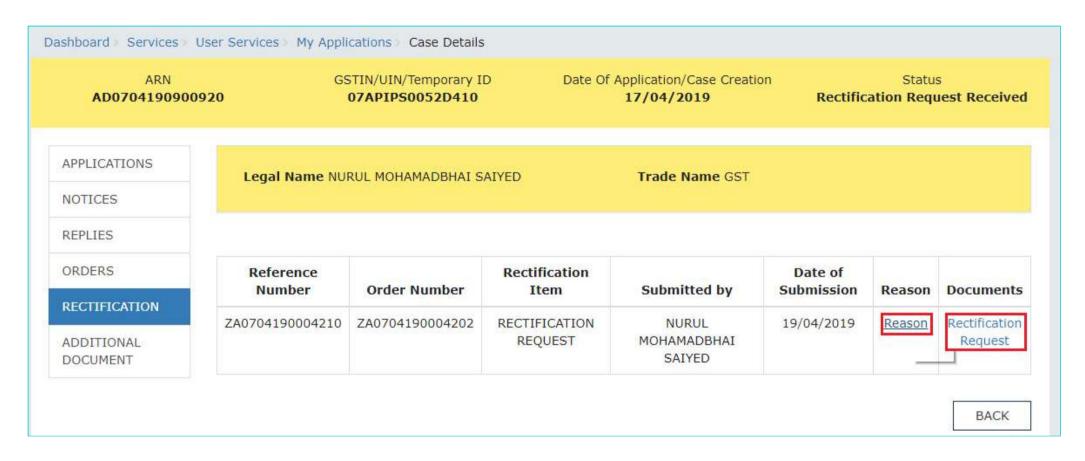
4. Success message is displayed, with the generated Rectification Reference Number, which will be sent to your registered email ID and mobile as well. Click **DOWNLOAD** to download the acknowledgement or click **OK**.



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:

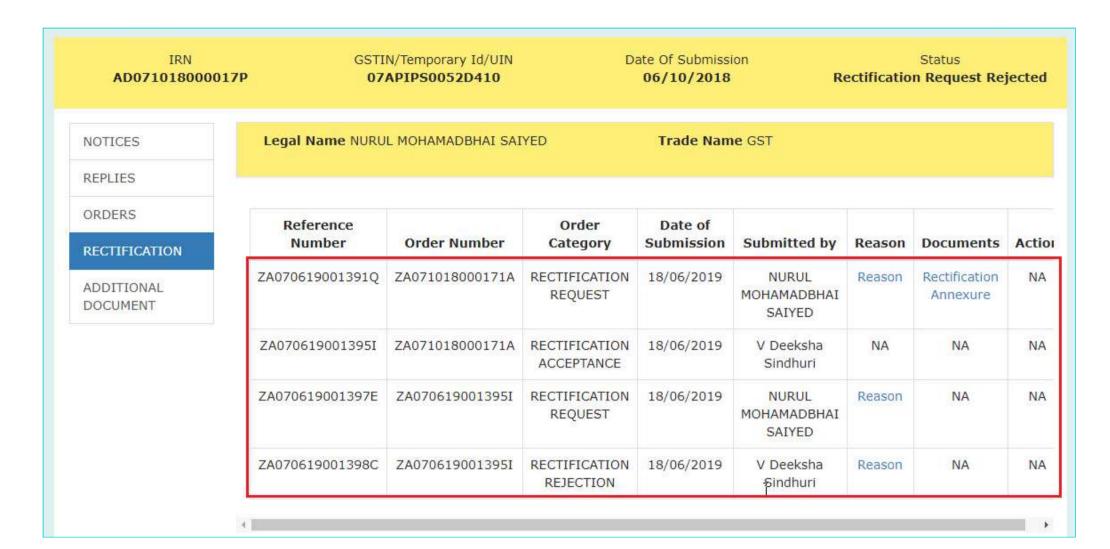
- Accept Rectification Request: In this case you can view the acceptance of the rectification request in the "RECTIFICATION" tab. However, the Rectification Order passed against your request will be available in the "ORDERS" tab.
- Reject Rectification Request: In this case you can view the rejection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

#### Go back to the Main Menu

#### 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  ${\bf OK}$  to close it.



#### Go back to the Main Menu

#### 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.

Go back to the Main Menu



#### Section - 74A, Central Goods And Services Tax Act, 2017

## 46c [Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to Financial Year 2024-25 onwards.

**74A.** (1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder:

**Provided** that no notice shall be issued, if the tax which has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised in a financial year is less than one thousand rupees.

- (2) The proper officer shall issue the notice under sub-section (1) within forty-two months from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within forty-two months from the date of erroneous refund.
- (3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.
- (4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.
- (5) The penalty in case where any tax which has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised,-
  - (i) for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, shall be equivalent to ten per cent. of tax due from such person or ten thousand rupees, whichever is higher;
  - (ii) for the reason of fraud or any wilful-misstatement or suppression of facts to evade tax shall be equivalent to the tax due from such person.
- (6) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.
- (7) The proper officer shall issue the order under sub-section (6) within twelve months from the date of issuance of notice specified in sub-section (2):

**Provided** that where the proper officer is not able to issue the order within the specified period, the Commissioner, or an officer authorised by the Commissioner senior in rank to the proper officer but not below the rank of Joint Commissioner of Central Tax, may, having regard to the reasons for delay in issuance of the order under subsection (6), to be recorded in writing, before the expiry of the specified period, extend the said period further by a maximum of six months.

- (8) The person chargeable with tax where any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, may,-
  - (i) before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information shall not serve any notice under sub-section (1) or the statement under sub-section

- (3), as the case may be, in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder;
- (ii) pay the said tax along with interest payable under section 50 within sixty days of issue of show cause notice, and on doing so, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.
- (9) The person chargeable with tax, where any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax, may,-
  - (i) before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent. of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information, shall not serve any notice under subsection (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder;
  - (ii) pay the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five per cent. of such tax within sixty days of issue of the notice, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded;
  - (iii) pay the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty per cent. of such tax within sixty days of communication of the order, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded.
- (10) Where the proper officer is of the opinion that the amount paid under clause (i) of sub-section (8) or clause (i) of sub-section (9) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.
- (11) Notwithstanding anything contained in clause (i) or clause (ii) of sub-section (8), penalty under clause (i) of sub-section (5) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.
- (12) The provisions of this section shall be applicable for determination of tax pertaining to the Financial Year 2024-25 onwards.

Explanation 1. — For the purposes of this section,—

- (i) the expression "all proceedings in respect of the said notice" shall not include proceedings under section 132;
- (ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under this section, the proceedings against all the persons liable to pay penalty under sections 122 and 125 are deemed to be concluded.

Explanation 2.— For the purposes of this Act, the expression "suppression" shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.]