1. **What is the condition for filing an appeal to the Appellate Authority (AA)?**
2. The appeal must be against a decision or order passed under the Act
3. Only the aggrieved person can file
4. Both A & B
5. None of the Above

**Ans. – C**

1. **Which of the following orders is not appealable?**

A) An order of the Commissioner or other authority empowered to direct transfer of proceedings

B) An order pertaining to the seizure or retention of books of account, register and other documents

C) An order sanctioning prosecution under the Act

D) All of the above

**Ans. – D**

1. **What is the time limit for filing an appeal to the Appellate Authority (AA)?**
2. Within 1 month from the date of communication of such decision/order
3. Within 3 months from the date of communication of such decision/order
4. Within 6 months from the date of communication of such decision/order
5. Within 1 year from the date of communication of such decision/order

**Ans. – B**

1. **In what form should an appeal be filed to the Appellate Authority (AA)?**
2. FORM GST APL-01
3. FORM GST APL-02
4. FORM GST APL-03
5. FORM GST APL-04

**Ans. – A**

1. **In what form should a departmental appeal be filed before the AA?**
2. FORM GST APL-01
3. FORM GST APL-02
4. FORM GST APL-03
5. FORM GST APL-04

**Ans. – C**

1. **Is pre-deposit required for filing a departmental appeal?**
2. Yes
3. No
4. Only for certain cases
5. Only for appeals filed after a certain date

**Ans. – B**

1. **What is the maximum number of adjournments that can be allowed by the AA?**
2. 1
3. 2
4. 3
5. 4

**Ans. – C**

1. **What is the advisory time limit for the AA to decide an appeal?**
2. 6 monthsfrom date of filing of appeal
3. 1 year from date of filing of appeal
4. 2 years from date of filing of appeal
5. 3 years from date of filing of appeal

**Ans. – B**

1. **Which Bench of the Appellate Tribunal has exclusive jurisdiction to hear cases involving place of supply?**
2. State Bench
3. Principal Bench
4. Any Bench
5. Revisional Authority

**Ans. – B**

1. **In what form should an appeal to the Appellate Tribunal be filed?**
2. FORM GST APL-01
3. FORM GST APL-05
4. FORM GST APL-07
5. FORM GST APL-02

**Ans. - B**