

Adjudication and Appeals (Theory and Practical Aspects)



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Appeal Hierarchy under GST Regime

Appeal Level	Orders Passed by	Appeal Preferred to	Sections – CGST Act, 2017
1 st	Adjudicating Authority	First Appellate Authority	107
2 nd	First Appellate Authority	Appellate Tribunal	109,110
3 rd	Appellate Tribunal	High Court	111-116
4 th	High Court	Supreme Court	117-118

Appeals to Appellate Authority – Sec 107

- Section 107 provides power to **appeal against any order or decision** passed by adjudicating authority -
 - Within 3 months from the date of order communicated - Person i.e., Tax Payer
 - Within 6 months from the date of order communicated - Commissioner or any of his Subordinate Officer i.e., Department
- If sufficient cause for delay - Appellate authority may accept, subject to satisfaction- section 107(5)

Appeals to Appellate Authority

- **Pre Deposit** – Full amount of **admitted** tax, interest, fine, fees etc. and **10% of disputed amount**
- **Deemed Stay**- If amount paid under subsection (6), the recovery proceeding for the balance shall be deemed to be stayed – section 107(7)

Application by the Commissioner i.e. **Departmental Appeal** [Section 107(2)]

- The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or the Commissioner of Union territory tax, call for and examine the record of any proceedings in which an **adjudicating authority** has passed any decision or order under the CGST/SGST/UTGST Act, for the purpose of **satisfying himself as to the legality or propriety of the said decision or order** and may, by order, direct any officer subordinate to him to apply to the Appellate Authority.

Practical Aspects Relating to Departmental Appeal

Sl. No	Particulars	Detail	Source
1	Time limit for Departmental Appeal	Within 6 months from the date of communication of the said decision or order for the determination of such points arising out of the said decision or order as may be specified by the Commissioner in his order	Section 107(2)
2	Prescribed Form for Departmental Appeal	FORM GST APL-03 to be filed either electronically or otherwise as may be notified by the Commissioner. Hard copy shall be submitted to the Appellate Authority and accompanied by a certified copy of the decision or order appealed against along with the supporting documents within 7 days of filing the application	Rule 109(1)

Form and Mode of filling an Appeal by an Appellant [Rule 108]

- **GST APL-01** to be filed either electronically or otherwise as may be notified by the Commissioner & a **provisional acknowledgement** shall be issued to the appellant immediately – **Rule 108(1)**
- A **final acknowledgement**, indicating the appeal number shall be issued in **FORM GST APL-02** by the **Appellate Authority** or an **officer authorized** by him in this behalf— **Rule 108(3)**

Appeals to Appellate Authority – Sec 107

- Opportunity of Being heard **to be provided to the appellant-** Section 107(8)

ADJOURNMENT

- Appellate authority may grant **adjournment up to three times** to a party- Section 107(9)

SPEAKING ORDER

The order of the Appellate Authority disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for such decision - **Section 107(12)**

Powers of Revisional Authority – Sec 108

- Section 108 provides power to :-

Revisional Authority to revise any order subject to non appealable decisions and order under section 121 of the CGST Act

- 2) The Revisional Authority **shall not exercise any power** under **Section 108(1)**, if—
- (a) the order has been subject to an appeal under section 107 or section 112 or section 117 or section 118; **or**
- (b) the period specified under Section 107(2) has not yet expired or more than three years have expired after the passing of the decision or order sought to be revised; **or**
- (c) the order has already been taken for revision under this section at an earlier stage; **or**
- (d) the **order has been passed** in exercise of the powers under sub-section (1)

Constitution of Appellate Tribunal and Benches thereof

– Sec 109

- ✓ **Minimum number of members** - In the absence of a Member in any Bench due to vacancy or otherwise, any appeal may, with the approval of the President/State President, be heard by a Bench of two Members. Provided that any appeal where :
 - the tax or input tax credit involved or
 - the difference in tax or input tax credit involved or
 - the amount of fine, fee or penalty determined in any order appealed against
 - does not exceed five lakh rupees and which does not involve any question of law may, with the approval of the President and subject to such conditions as may be prescribed on the recommendations of the Council, be heard by a bench consisting of a single member.

Constitution of Appellate Tribunal and Benches thereof – Sec 109

- ✓ **Decision by Majority Vote [Section 109(11)]** If the Members of the Bench differ in opinion on any point, it shall be decided according to the opinion of the majority, if there is a majority, but if the Members are equally divided, they shall state the point or points on which they differ, and the case shall be referred by the President/State President for hearing on such point or points to one or more of the other Members of the other Benches and such point or points shall be decided according to the opinion of the majority of Members who have heard the case, including those who first heard it.
- No act or proceedings of the Appellate Tribunal shall be questioned or shall be invalid merely on the ground of the existence of any vacancy or defect in the constitution of the Appellate Tribunal.

Qualification of Members – Sec 110(1)

✓ Criteria for Appointment

- President **[Section 110(1)(a)]**

- Judge of the Supreme Court or

- is or has been the Chief Justice of a High Court, or is or has been a Judge of a High Court for a period not less than five years;

- Judicial Member **[Section 110(1)(b)]**

- Judge of the High Court; or

- is or has been a District Judge qualified to be appointed as a Judge of a High Court; or

- is or has been a Member of Indian Legal Service and has held a post not less than Additional Secretary for three years.

Qualification of Members – Sec 110(1)

✓ Technical Member (Centre)- **[Section 110(1)(c)]**

- he is or has been a member of Indian Revenue (Customs and Central Excise) Service, Group A, and
- Has completed at least fifteen years of service in Group A;

➤ Technical Member (State)- **[Section 110(1)(d)]**

- he is or has been an officer of the State Government not below the rank of Additional Commissioner of Value Added Tax or the State goods and services tax or such rank as may be notified by the concerned State Government on the recommendations of the Council with atleast three years of experience in the administration of an existing law or the State Goods and Services Tax Act or in the field of finance and taxation.

Procedure before Appellate Tribunal – Sec 111

- ✓ The Appellate Tribunal shall not be bound by the procedure laid down in the code of Civil Procedure, 1908, but shall be guided by the **Principles of Natural Justice** and subject to the provisions of this Act, shall have the power to regulate its own procedure.
- ✓ The Appellate Tribunal shall have the same powers as are vested in Civil Court, while trying a suit in respect of the following matters:-
 - Summoning and enforcing the attendance of any person and examining him on oath
 - Requiring the discovery and production of documents
 - Receiving evidence on affidavit
 - Requisitioning any public record or a document or a copy thereof
 - Issuing commissions for the examination of witnesses or documents
 - Dismissing a representation or deciding it ex-parte
 - Setting aside any order of dismissal of representation for default or any order passed by it ex-parte
 - Any other matter which may be prescribed

Procedure before Appellate Tribunal – Sec 111

- ✓ An order passed by the Appellate Tribunal may be enforced by it in the same manner as if it were a decree made by a court and it shall be lawful for the Appellate Tribunal to send for the execution of its orders to the Court within the local limits of whose jurisdiction :
 - in case of an order against the company: the registered office of the company is situated
 - In case of the order against any other person: the person concerned voluntarily resides or carries on business or personally works for gain
- ✓ All the proceedings before the appellate tribunal shall be deemed to be judicial proceedings and Appellate tribunal shall be deemed to be civil court

Appeals To Appellate Tribunal – Sec 112

- ✓ Section 112 provides power to appeal against any order or decision passed by adjudicating authority*
 -
 - Within 3 months from the date of order communicated to the person-By Tax payer
 - Within 6 months from the date of order passed- By Commissioner or any of his Subordinate Officer
- ✓ The appellate tribunal may refuse to admit the application if the amount involved does not exceed Rs. 50,000
- ✓ Memorandum of cross-objection may be filed within forty five days of receipt of the notice (Period extendable by further 45 days) - FORM GST APL-06- to be filed in quintuplicate
- ✓ An appeal to the Appellate Tribunal shall be filed electronically, in FORM GST APL-05, Hard copy of FORM GST APL-05 shall be submitted to the Registrar in quintuplicate and shall be accompanied by a certified copy of the decision or order appealed against along with the supporting documents and a fees within seven days of filing of the appeal under sub-rule (1) and a final acknowledgement, indicating the appeal number shall be issued thereafter in FORM GST APL-02 by the Registrar:

Appeals To Appellate Tribunal – Sec 112

- ✓ Where the hard copy of the appeal and documents are submitted within seven days from the date of filing the **FORM GST APL-05**, the date of filing of the appeal shall be the date of issue of provisional acknowledgement and where the hard copy of the appeal and documents are submitted after seven days, the date of filing of the appeal shall be the date of submission of documents. The appeal shall be treated as filed only when the final acknowledgement indicating the appeal number is issued
- ✓ The fees for filing and restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to maximum of twenty five thousand rupees.
- ✓ Pre Deposit – Full amount of **admitted** tax, interest, fine, fees etc. and **20% of disputed amount**
- ✓ Deemed Stay- If amount paid under subsection (8), the recovery proceeding for the balance shall be deemed to be stayed – section 107(9)
- ✓ There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.

Application by Commissioner [**Departmental Appeal**] [**Section 112(3)**]

- The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or Commissioner of Union territory tax, call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act or the SGST Act or the UTGST Act for the purpose of satisfying himself as to the **legality or propriety** of the said order and may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal.

Practical Aspects Relating to Departmental Appeal to appellate tribunal

Sl. No.	Particulars	Detail	Source
1	Time limit for Departmental Appeal	Within 6 months from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified by the Commissioner in his order.	Section 112(3)
2	Mode and Prescribed Form of filing Departmental Appeal	FORM GST APL-07 to be filed on the Common Portal	Rule -111(1)

Orders of Appellate Tribunal – Sec 113

- ✓ The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, or may refer the case back to the Appellate Authority, or the Revisional Authority or to the original adjudicating authority, with such directions as it may think fit
- ✓ Adjournment: Maximum Three
- ✓ The Appellate Tribunal may amend any order passed by it under sub-section (1) so as to rectify any error apparent on the face of the record, within a period of three months from the date of the order:
- ✓ Provided that no amendment which has the effect of enhancing an assessment or reducing a refund or input tax credit or otherwise increasing the liability of the other party, shall be made, without giving an opportunity of being heard.

Orders of Appellate Tribunal – Sec 113

- ✓ The Appellate Tribunal shall, as far as possible, hear and decide every appeal within a period of one year from the date on which it is filed.
- ✓ The Appellate Tribunal shall send a copy of every order passed under this section to the Appellate Authority or the Revisional Authority, or the original adjudicating authority, as the case may be, the appellant and the jurisdictional Commissioner or the Commissioner of State tax or the Union territory tax.
- ✓ Orders passed by the Appellate Tribunal on an appeal shall be final and binding on the parties.

Interest on refund of amount paid for admission of appeal

– Sec 115

- ✓ Where an amount paid by the appellant under sub-section (6) of section 107 or sub-section (8) of section 112 required to be refunded consequent to any order of the Appellate Authority or of the Appellate Tribunal, interest at the rate specified under section 56 (6%) shall be payable in respect of such refund from the date of payment of the amount till the date of refund of such amount.

Appeal to High Court – Sec 117

S.No	Particulars	Details	Source
1	Eligible to file the Appeal	Any person aggrieved by any order passed by the State Bench or Area Benches of the Appellate Tribunal	Section 117(1)
2	When the High Court may admit an appeal	If the High Court is satisfied that the case involves a substantial question of law, it may admit such an appeal	Section 117(1)
3	Time limit for filing appeal to High Court (HC)	180 days from the date on which the order appealed against is received by the aggrieved person	Section 117(2)]
4	Formulation of question of law	Where High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question.	Section 117(3)]
5	Hearing of appeal	The appeal shall be heard only on the question so formulated. However, the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question	Section 117(3)]

6	Pronouncement of judgement	The High Court shall decide the question of law so formulated and deliver such judgement thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.	Section 117(4)
7	Determination of other issues	The High Court may determine any issue which— (a) has not been determined by the State Bench or Area Benches; or (b) has been wrongly determined by the State Bench or Area Benches, by reason of a decision on such question of law as referred to in Sec 117(3) .	Section 117(5)
8	Demand Confirmed by the Court	The Jurisdictional Officer shall issue a Statement in FORM GST APL-04 , clearly indicating, the final amount of demand confirmed by the High Court	Rule 115
9	Disqualification for misconduct of an authorised representative	Where an authorised representative is found guilty of misconduct in connection with any proceedings under the CGST Act, the Commissioner may disqualify him from appearing as an authorised representative	Rule 116

Appeal to Supreme Court – Sec 118

To Supreme Court

- 1. Order Passed By the National Bench or Regional Bench of the Appellate Tribunal OR
- 2. Judgment of High Court under section 117J

Code of Civil Procedure

- The provisions of the Code of Civil Procedure, 1908, relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under this section as they apply in the case of appeals from decrees of a High Court

Judgment - Varied / Reversed

- Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 117 in the case of a judgment of the High Court.

Sums due to be Paid, notwithstanding appeal etc – Sec 119

- The sum dues to the –Government in accordance with an order passed by:-
 - The National, Regional State Bench or Area Bench or
 - High Court

Shall be payable notwithstanding that an appeal has been preferred to High Court or Supreme Court

Non Appealable decisions and orders – Sec 121

In following matters, no appeals shall lie against any decision taken or order passed:-

- (a) an order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer; or
- (b) an order pertaining to the seizure or retention of books of account, register and other documents; or
- (c) an order sanctioning prosecution under this Act; or
- (d) an order passed under section 80.

FAQ on Practical filing of Appeals on GSTN Portal

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

Filing an Appeal against Refund Order

Filing an Appeal against Refund Order

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

Filing an Appeal against Refund Order

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.

Filing an Appeal against Refund Order

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.

Following-up and Taking Action in Revision Order Proceedings

Following-up and Taking Action in Revision Order Proceedings

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.

Note: 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.

Following-up and Taking Action in Revision Order 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.

Following-up and Taking Action in Revision Order Proceedings

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

Filing Reply and Rectification Request During First Appeal Proceedings

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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.

Filing Reply and Rectification Request During First Appeal Proceedings

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.

Filing Reply and Rectification Request During First Appeal Proceedings

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.

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Thank you

Thanks for your Patience and Time

