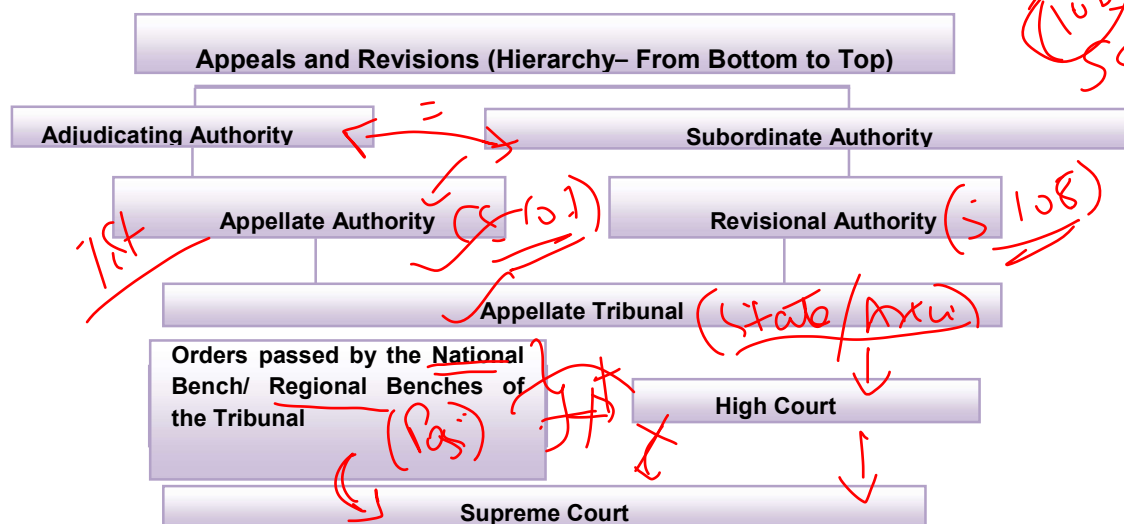


Chapter – 20

Appeals and Revision

20.1 Appeal – Basics

1. **Introduction:** The Tax Payer may not agree with the Adjudication Order passed by the GST Officer. It is equally possible that the Department may itself not be in agreement with the Adjudication Order in some cases. It is for this reason that the statute provides further channels of appeal, to both Tax Payer as well as the Department.
2. The Act also places reasonable restrictions on the exercise of the Right to Appeal. For instance, the Time Limits are prescribed by the statute for Filing of Appeals and there is also a requirement of Pre-Deposit of a certain sum before the appeal can be heard by the competent authority. These provisions are discussed in detail in the forthcoming Paras.
3. GST is a Dual Levy, however as far as administrative aspects like Adjudication, appeals etc are concerned, the Officers of the Central Govt. / State Govt. are cross empowered so that the Assessee has to approach only one authority for Adjudication Aspects.
4. The Act also provides that where a proper officer under one Act (say CGST) has passed an order, any appeal/review/ revision/rectification against the said order will lie only with the Proper Officers of that Act only (CGST Act and vice versa).



Appeals to the First Appellate Authority

20.2 Appeals to First Appellate Authority

Sec. 107

1. An appeal against a decision/order passed by any Adjudicating Authority under the CGST Act or SGST Act/UTGST Act lies before the Appellate Authority.
2. Appeal to be filed within 3 months from the date of communication of such decision/order. The Appellate Authority can condone the delay in filing of Appeal by 1 month if it is satisfied that there was sufficient cause for such delay.
3. The appeal to the AA shall be filed in **GST APL-01** either electronically or otherwise (as notified) and a Provisional Acknowledgement shall be issued to the appellant immediately.
4. A Certified Copy of the Decision /Order appealed against shall be submitted within 7 days of filing the appeal and a Final Acknowledgement, indicating Appeal Number shall be issued thereafter in FORM GST APL-02 by the Appellate Authority or Authorised Officer
5. Where the Certified Copy of the Decision /Order is submitted within 7 days, the date of filing of the appeal shall be the date of the issue of the Provisional Acknowledgement and where the said copy is submitted after 7 days, the date of filing of the appeal shall be the Date of the submission of such Copy.
6. Only after the Final Acknowledgement is given thereafter in **Form GST APL 02** then the Appeal is treated as filed.
7. **Departmental Appeal** Commissioner can also direct any officer subordinate to him to apply to the Appellate Authority within 6 months from the date of communication of the said Decision / Order. Appeal to be filed in such cases in **Form GST APL-03**.
8. Mandatory Pre-Deposit before filing Appeal to be paid to the extent of –

Liability	Pre Deposit to be paid
Admitted	Tax, Interest, Fine, Fee and Penalty arising from the Order To be paid in Full
Disputed	10% of such Disputed Tax Amount [Max Rs. 25 Crore, w.e.f. 01.02.2019]. 10% under SGST Act also. In case of IGST – Max Pre-deposit = Rs. 50 Crore [w.e.f. 01.02.2019]

Note: In case of Departmental appeal, pre-deposit is not required.

9. The Following have been notified as the First Appellate Authorities –

Adjudicating Authority	Appellate Authority
Additional / Joint Commissioner	Commissioner (Appeals)
AC / DC / Suprdt.	Any officer not below the rank of Joint Commissioner (Appeals)

20.3 Proceedings before the Appellate Authority

Sec. 107

1. The Appellate Authority has to give the appellant, the opportunity of being heard. Also 3 adjournments can be granted for sufficient reasons
2. **Additional Grounds:** The First Appellate Authority may, when hearing of an appeal, allow an appellant to add any ground of appeal, if it is satisfied that the omission of that ground from the grounds of appeal was not willful or unreasonable.

Orders of the First Appellate Authority

3. The Appellate Authority shall after making further Inquiry as may be necessary pass its Order (Order-in-Appeal) which may confirm, modify or annul the decision/order appealed against but shall not refer the case back to the adjudicating authority that passed the said decision/order (i.e. there is no power to Remand).
4. The Appellate Authority can also enhance any Fee /Penalty /Fine in lieu of confiscation /Confiscating goods of greater value /Reduce the amount of refund or ITC, but this can only be done after the AA have given to the appellant a reasonable opportunity of showing cause against the proposed order.
5. If the Appellate Authority is of the opinion that any tax has not been paid or short-paid or erroneously refunded, or where ITC has been wrongly availed or utilized, no order requiring the appellant to pay such tax or ITC shall be passed unless the Appellant is served a Show Cause Notice (SCN) against the proposed order and the order is passed within the Time Limit specified u/s 73 / 74.
6. The Order shall be a “speaking order” i.e., it shall state the points for determination, the decision thereon and the reasons for the decision. The Appellate Authority shall, along with its order, issue a summary of the order in Form **GST APL-04** clearly indicating the final amount of demand confirmed.
7. The Order shall be passed within a period of 1 year from date of filing of appeal. The period of stay ordered by any Court or Tribunal shall be excluded in computing the said period.
8. The Appellate Authority shall communicate the Order passed by it to the appellant, respondent and to the adjudicating authority.
9. A copy of the order passed by the Appellate Authority shall also be sent to the Jurisdictional Commissioner or the authority designated by him in this behalf and the jurisdictional SGST/UTGST Commissioner or an authority designated by him in this behalf.
10. Every order passed by the Appellate Tribunal shall be final and binding on the parties (unless further appeal is preferred).

20.4 Revision by Revisional Authority

Sec. 108

1. Provisions relating to Revision of Orders were present in the State VAT Laws but not in the Central Indirect Tax Laws like Excise /ST etc. However, these provisions have now been introduced in GST though in a Limited Form
2. **Sec. 2(99)** “Revisional Authority” means an authority appointed or authorised for revision of decision or orders as referred to in Sec. 108
3. The Following have been notified as Revisional Authorities u/s 108 of CGST Act -

Decisions / Orders Passed by	Revisional Authority
Additional / Joint Commissioner of Central Tax	Principal Commissioner / Commissioner of CT
AC / DC / Suprdt. of Central Tax	Additional / Joint Commissioner of CT

Orders which can be Revised

Sec.108(1)

4. The **Revisional Authority** may, call for and examine the record of any proceedings. 'Record' shall include all records relating to any proceedings under the CGST Act available at the time of examination by the Revisional Authority (RA).
5. Such examination can be done by the Revisional Authority on his own motion, or upon information received by him or on request from the SGST/ UTGST Commissioner.
6. On examination of the case records, if Revisional Authority is of the view that the decision or order passed under the CGST / SGST / UTGST Act by any officer subordinate to him is
 - (a) Erroneous, in so far as it is prejudicial to the interest of the revenue, **and** is illegal or improper **or**
 - (b) Has not taken into account material facts, whether available at the time of issuance of the said order or not or in consequence of an observation by the Comptroller and Auditor General of India

he may, if necessary, stay the operation of such decision or order for such period as he deems fit.
7. The Revisional Authority, after giving the person concerned an opportunity of being heard and after making such further inquiry as may be necessary, pass such order, as he thinks just and proper, including enhancing or modifying or annulling the said decision or order.
8. 'Decision' shall include intimation given by any officer lower in rank than the Revisional Authority.
[Sec.108(6) of the CGST Act]
9. **W.e.f. 01.02.2019**, Along with the order, the RA shall also issue a summary of the order clearly indicating the final amount of demand confirmed.
10. **W.e.f. 01.02.2019**, If the RA decides to pass an order in revision u/s 108 of the CGST Act which is likely to affect the person adversely, an obligation has been cast on the RA to serve a notice on such person and give him a reasonable opportunity of being heard.
11. Every revision order shall be, subject to further appeal to the Tribunal, High Court or Supreme Court, be final and binding on the parties.

20.5 Orders which cannot be Revised	Sec. 108
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1. Non-appealable orders and decisions u/s 121 cannot be revised
2. The RA shall not exercise the power of revision if:
 - (a) The order has been subject to an appeal before AA or Tribunal or HC/ SC or

Note: The RA may pass an order on any point which has not been raised and decided in an appeal before AA/Tribunal/High Court/Supreme Court, before the expiry of a period of 1 year from the date of the order in such appeal or before the expiry of a period of 3 years from the date of initial order, whichever is later.

 - (b) 6 months (from the date of communication of order) has not yet expired or
 - (c) **More than 3 years have expired** after the passing of the decision/order sought to be revised;
or
 - (d) The order has already been taken for revision at an earlier stage; or

- (e) The order sought to be revised is a revisional order (i.e. Revisional Orders can't be further revised u/s 108). [Sec.108(2) of the CGST Act]
3. If the decision/order sought to be revised involves an issue on which the Appellate Tribunal or the High Court has given its decision in some other proceedings and a further appeal to that is pending, the period spent between the date of the decision of the earlier Appellate Authority and the subsequent Appellate Authority shall be excluded in computing the period of 3 years. [Sec.108(4) of the CGST Act]
 4. When the issuance of a revision order is stayed by the order of a Court / Tribunal, the period of such stay shall be excluded in computing the period of Limitation of 3 years. [Sec.108(5) of the CGST Act]

Illustration

1. The original adjudicating authority confirmed a demand of GST of Rs. 42,50,000 with interest and imposed a penalty of Rs.4,25,000 in its order dated 1st September, 2020. The assessee filed an appeal before appellate authority challenging the demand as well as penalty. The internal audit party, after an audit of the records of the assessee, submitted a note to the Commissioner that actual amount demanded should have been Rs.48,50,000. While the issue was pending before the appellate authority, based on the note, the Commissioner stayed the order of the original authority and issued a show cause notice on 15th March, 2020, proposing revision of the order of the original authority and revise the demand on the basis of the audit note. Examine the correctness of the action taken by the Commissioner in accordance with the provisions of GST law. **Nov 2018 (Old)**

Answer:

1. Refer the Provisions of Sec. 108(2) above
2. In the given case, the Commissioner wants to revise the order on the point which is the subject matter in the appeal. Therefore, the powers of revision in respect of such order cannot be exercised.

Appeals before the Appellate Tribunal

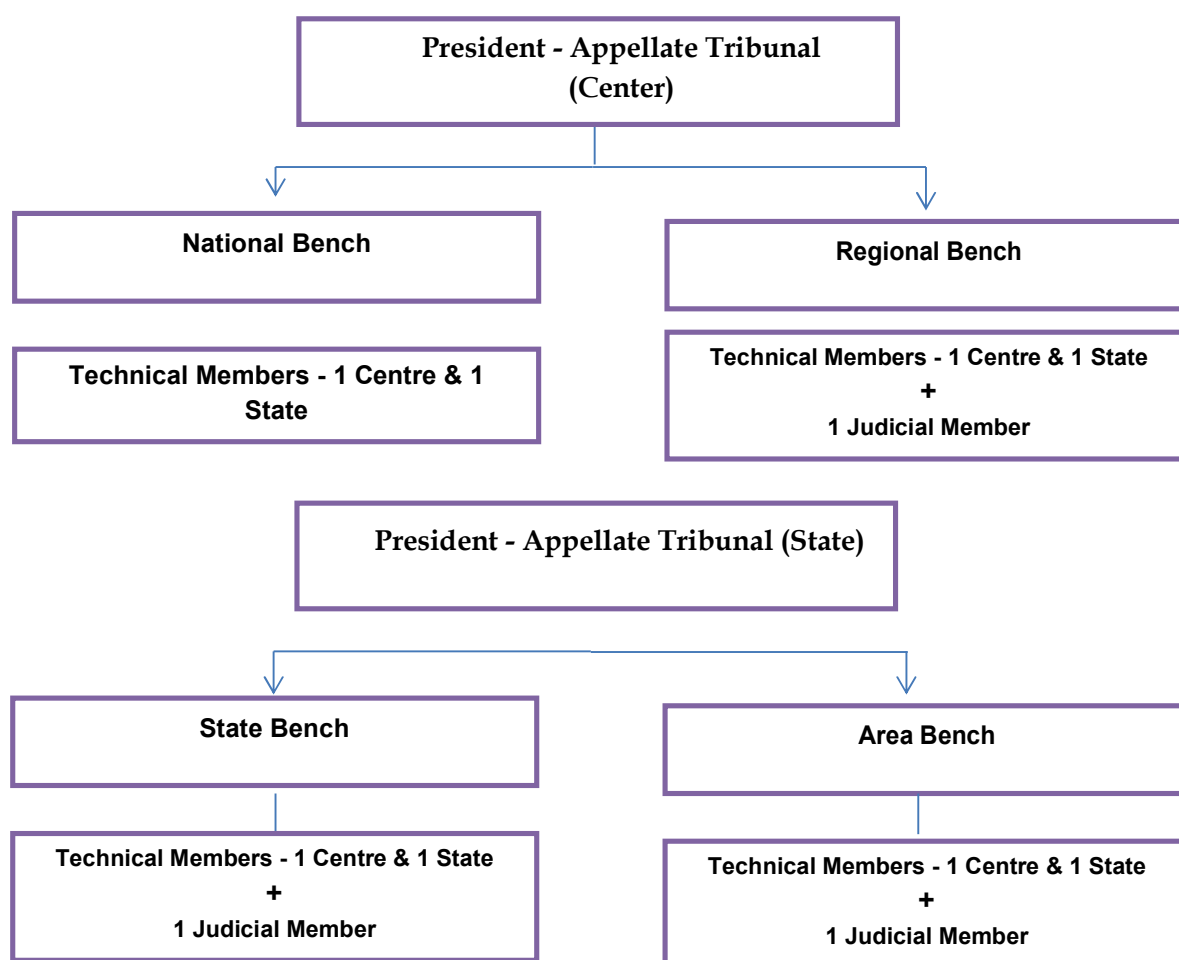
20.6 Appellate Tribunal - Basics

1. Appeal against the order of -
 - (a) First Appellate Authority or
 - (b) Revisional Authority
 lies before the Goods and Service Tax Appellate Tribunal ("Appellate Tribunal"). The Appellate Tribunal is a quasi-Judicial body.
2. There will be a National Bench and Regional Benches of the Appellate Tribunal under the Supervision of the President which hear the Appeals relating to Place of Supply (vis-a-vis Intra vs Inter State Transactions).

3. State Bench and Area Benches of the Appellate Tribunal under the Supervision of the State President which hear the Appeals in other situations.
4. An appeal from the decision of the National Bench will lie directly to the Supreme Court and an appeal from the decision of the State Bench will lie to the jurisdictional High Court on substantial questions of law.

20.7 Appellate Tribunal - Structure

S.109



5. In case of vacancy / absence of a Member, any appeal may, with the approval of the President / State President, be heard by a Bench of 2 Members.
6. **Single Member Bench:** However, any appeal where the Tax / ITC (or difference Tax / ITC) or the Amount of Fine / Fee / Penalty, does not exceed Rs. 5,00,000 and which does not involve any question of law may, with the approval of the President, be heard by a Single Member Bench.

20.8 Appellate Tribunal - Procedure	S.111
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1. The Appellate Tribunal shall have power to regulate its own procedure. However, it shall be guided by the principles of natural justice. The Appellate Tribunal shall not be bound by the Code of Civil Procedure, 1908.
2. Powers of the Civil Court in respect of the following matters –
 - (a) Discovery and inspection,
 - (b) Summoning and Enforcing the attendance of any person and examining him on oath,
 - (c) Compelling the production of books of account and other documents, and
 - (d) Issuing commissions for examination of witnesses or documents.
 - (e) Power to refuse admission of an appeal at its discretion.
 - (f) Power to condone delay in filing of appeal and Memorandum of Cross-Objections.
 - (g) Power to grant adjournment (max 3) to a party during the hearing of the appeal.
 - (h) Power to rectify mistake.
 - (i) Any other powers as may be prescribed
 - (j) Receiving evidence on affidavits
 - (k) Subject to Sec. 123 / 124 of the Indian Evidence Act, 1872, requisitioning any public record or document or a copy of such record or document from any office.
 - (l) Setting aside order of dismissal of any representation for default or order passed by it ex parte.
3. All proceedings before the Appellate Tribunal shall be deemed to be judicial proceedings. The Appellate Tribunal shall be deemed to be civil court. Order of the Appellate Tribunal may be enforced in the same manner as a decree made by a court in a suit pending therein.

20.9 Appeal to the Appellate Tribunal	S.112/113
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Appeal by the Assessee

1. **Appealable Orders:** Any person aggrieved by an order passed against him by an AA / RA under CGST Act/SGST Act/ UTGST Act may appeal to the Appellate Tribunal.
2. **Time Limit:** The appeal can be filed before the Appellate Tribunal within 3 months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal. The period of 3 months shall be computed from the **later** of the following dates –
 - (i) Date of communication of order; or
 - (ii) The date on which the President / State President, as the case may be, of the Appellate Tribunal after its constitution u/s 109, enters office. **[ROD 09/2019 dt. 03.12.2019]**
3. **Condonation:** The Tribunal can condone the delay up to a further period of 3 months, if it is satisfied that there was sufficient cause for the delay.
4. **Form of Appeal:** The appeal shall be filed in **Form GST APL-05** either electronically or otherwise as notified by registrar and a Provisional Acknowledgement shall be immediately issued to the appellant. Where the Certified Copy of the Decision /Order is submitted within 7 days in GST APL - 05, the date of filing of the appeal shall be the date of the issue of the Provisional Acknowledgement and where the said copy is submitted after 7 days, the date of filing of the appeal shall be the Date of submission of such Copy. The Appeal is treated as filed only when Final Acknowledgment is issued.

5. **Non-Appealable Orders:** The Tribunal may, in its discretion, refuse to admit any such appeal where the tax or ITC involved or the difference in tax or ITC involved or the Fine /Fee / Penalty determined by such order, does not exceed Rs. 50,000/- [Nov 18]
4. **Memorandum of Cross Objections** shall be filed within 45 days in GST APL-06 against any part of the order appealed against and such memorandum shall be disposed of by the Tribunal as though it is an appeal. Condonation by a further 45 days can be given
5. **Appeal Fee** shall be Rs. 1,000 for every Rs. 1,00,000 of Tax or ITC involved or the difference thereof or the fine, fee or penalty determined. However, the fee shall not exceed Rs. 25,000. No fee charged if applied for rectification of errors.
6. **Pre-Deposit:** No appeal can be filed before the Tribunal unless a specified amount of pre-deposit is made by the appellant. Mandatory Pre-Deposit before filing Appeal to be paid as :

Liability	Pre-Deposit To be paid
Admitted	Tax, Interest, Fine, Fee and Penalty arising from the Order To be paid in Full
Disputed	20% of such Disputed Tax Amount (in addition to 10% in First Appeal) [Max Rs.50 Crore w.e.f. 01.02.2019] . 20% under SGST Act also. In case of IGST Max amount of Pre-deposit is Rs. 100 Crore, w.e.f. 01.02.2019

Note: In case of Departmental appeal, pre-deposit is not required.

7. Where the appellant has made the pre-deposit, the recovery proceedings for the balance amount shall be deemed to be stayed till the disposal of the appeal.
8. **Interest on refund of pre-deposit:** If the pre-deposit made by the appellant before the Appellate Authority or the Tribunal is required to be refunded consequent to any order of the Appellate Authority or the Tribunal, as the case may be, interest as provided u/s 56 shall be payable from the date of payment of the amount (and not from the date of the order of the Appellate Authority or the Tribunal) till the date of refund of such amount. *[Sec. 115 of the CGST Act]*
9. The Appellate Tribunal shall wherever it is possible to do so hear and decide the appeal within a period of 1 year from the date on which it is filed.

Departmental Appeal

10. The Commissioner may, on his own motion, or upon request from the SGST/UTGST Commissioner, examine the record of any order passed by the Appellate Authority or Revisional Authority under the CGST Act/SGST Act/ UTGST Act for the purpose of satisfying himself as to the legality or propriety of the said order.
6. The Commissioner may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal 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 him. The period of 6 months shall be computed from the **later** of the following dates –
 - (i) Date of communication of order; or
 - (ii) The date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution u/s 109, enters office. *[ROD 09/2019 dt. 03.12.2019]*
11. The application shall be made in **GST APL-07** either electronically or otherwise on common portal.

12. Such application shall be dealt with by the Appellate Tribunal as if it were an appeal made against the order of the AA or RA.

Important Circulars

Circular No. 132/2/2020 dt. 18.03.2020:

The Appellate tribunal has not been constituted in view of the order by **Madras High Court in case of Revenue Bar Assn. v. Union of India** and therefore the appeal cannot be filed within 3 months from the date on which the order sought to be appealed against is communicated.

In order to remove difficulty arising in giving effect to the above provision, the Govt., on the recommendations of the Council, has issued **the Central Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019**. It has been provided through the said Order that the appeal to tribunal can be made within 3 months (6 months in case of appeals by the Government) from the date of communication of order **or** date on which the President or the State President enters office, **whichever is later**.

Hence, as of now, the prescribed time limit to make application to appellate tribunal will be counted from the date on which President or the State President enters office. The Appellate Authority while passing order may mention in the preamble that appeal may be made to the appellate tribunal whenever it is constituted within 3 months from the President or the State President enters office. Accordingly, it is advised that the appellate authorities may dispose all pending appeals expeditiously without waiting for the constitution of the appellate tribunal.

20.10 Orders of Appellate Tribunal

S.113

1. Orders:

The Tribunal, after hearing both sides may –

- (a) Pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or
 - (b) Refer the case back to the AA or to the RA, or to the original adjudicating authority, with such directions as it may think fit, for a fresh adjudication or decision after taking additional evidence, if necessary.
 - (c) Tribunal may grant upto 3 adjournments to a party during course of appeal for sufficient causes
2. The Tribunal shall send a copy of its order to the AA/RA/Original adjudicating authority and the Appellant and the Jurisdictional Commissioner or the SGST/UTGST Commissioner.
3. Every order passed by Tribunal shall be final and binding on parties unless appealed further.

4. Rectification of errors:

- (a) The Tribunal can correct its own order for any apparent mistakes but it has no power of review.
- (b) The Tribunal may amend any order passed by it so as to rectify any error apparent on the face of the record if such error is noticed in the order by its own accord, or is brought to its notice by the Commissioner or SGST/UTGST Commissioner or the other party to the appeal within a period of 3 months from the date of the order.
- (c) No amendment which has the effect of enhancing an assessment or reducing a refund or ITC or otherwise increasing the liability of the other party, shall be made, unless the party has been given an opportunity of being heard.

20.11 Production of Additional Evidence	R.112
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1. **General Rule [R.112 of the CGST Rules]:** Appellant is not entitled to produce additional evidence before Appellate Authority or the Tribunal.
2. **Exceptions:** Under the following circumstances additional evidences can be produced –
 - (a) Adjudicating/Appellate Authority has **refused to admit evidence** which ought to have been admitted, or
 - (b) Appellant was **prevented by sufficient cause** from producing –
 - Evidence which he was called upon to produce by Adjudicating/Appellate Authority, or
 - Any evidence which is relevant to any ground of appeal, before the Adjudicating/Appellate Authority.
 - (c) Adjudicating/Appellate Authority has made the order without giving sufficient opportunity to provide evidence relevant to any ground of appeal.
3. The Appellate Authority or the Tribunal shall record in writing the reasons for admission of the additional evidences.
4. **Rights of Adjudicating Authority:** The Adjudicating/Appellate Authority shall not take any evidence produced unless the Adjudicating Authority or an Authorised Officer has been allowed a reasonable opportunity to –
 - (a) Examine the evidence or document or to cross-examine any witness produced by the Appellant, or
 - (b) Produce any evidence or any witness in rebuttal of the evidence produced by the Appellant.
5. **Additional Grounds of Appeal:** As a general principle all grounds must be presented before the Adjudicating Authority itself. As a matter of procedure, additional grounds are not allowed at the time of Appeal.
6. However, the Appellate Authority / Tribunal may, at the hearing of an Appeal, allow an Appellant to go into any ground of appeal not specified in the grounds of appeal, if the Appellate Authority / Tribunal is satisfied that the omission of that ground from the grounds of appeal was not willful or unreasonable. However, the Adjudicating Authority must be given an opportunity of being heard.

20.12 Appearance by Authorised Representative	S.116
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1. Any person, who is required to appear before Adjudicating/Appellate Authority / Tribunal, in connection with any proceedings under the CGST Act, may appear through an Authorized Representative (except when he is required under the Act to appear personally for examination on oath or affirmation).*[Sec.116(1) of the CGST Act]*
2. **Qualifications:** The Following persons can be “Authorised Representative” –
 - (a) His relative or regular employee; or
 - (b) An advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or
 - (c) Any Chartered Accountant, a Cost Accountant or a Company Secretary or a GST Practitioner, who holds a valid certificate of practice and who has not been debarred from practice; or

- (d) A retired officer of the Commercial Tax Department of any State Government or Union Territory or of the Board, who, during his service under the Government, had worked as a Gazetted Officer for a period of not less than 2 years (one year after retirement/resignation). [Sec.116(2) of the CGST Act]

3. **Sec. 116(3) Disqualifications** for Authorized Representative –

- (a) Who has been dismissed or removed from Government service; or
 (b) Who is convicted of an offence connected with any proceedings under the CGST Act/ SGST Act/ UTGST Act/IGST Act or under the earlier law or under any of the Acts passed by a State Legislature dealing with the imposition of taxes on sale of goods or supply of goods and/or services; or
 (c) Who is found guilty of misconduct by the prescribed authority;
 (d) An undischarged insolvent

Note: Any person who has been disqualified under the provisions of the SGST Act/ UTGST Act shall be deemed to be disqualified under the CGST Act also. [Sec.116 (4) of the CGST Act]

Appeals to High Court

20.13 Appeal to the High Court	S.117
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1. **Appealable orders:** The Department or Assessee, if aggrieved by any order passed by the State Bench or Area Bench of the Tribunal, may file an appeal to the High Court.
2. The High Court may admit such appeal if it is satisfied that the case involves **a substantial question of law**. Therefore, it is safe to conclude that the Tribunal is the final fact-finding authority.
3. Appeals to the High Court are to be filed in **Form GST APL 08** within 180 days from the date on which the order is received. However, the High Court has the power to condone the delay on being satisfied of sufficient cause for the same.
4. On being satisfied that a substantial question of law is involved, the High Court shall formulate that question, and the appeal shall be heard only on the question so formulated.
5. However, the High Court has the power to hear the appeal on any other substantial question of law, if it is satisfied that the case involves such question.
6. The High Court shall decide the questions of law so formulated and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.
7. Pre-deposit of all Tax Dues is required to be made; however, the High Court has powers to grant a stay pending disposal of the appeal. [Sec. 119]
8. The High Court may determine any issue which -
 - (a) Has not been determined by the Tribunal (State Bench/Area Bench) or
 - (b) Has been wrongly determined by the Tribunal, by reason of a decision on such question of law.
9. The Code of Civil Procedure relating to appeals to High Court shall apply to the appeals before the High Court under this section.

10. The appeal shall be heard by a bench of not less than 2 judges, and the points on which they differ, if any, shall, then, be heard, upon that point only by 1 or more judges of the High Court. The final judgment on the point shall be decided by majority of all Judges who heard the case, including those first heard it.
11. Where the High Court delivers a judgment in an appeal filed before it under this section, effect shall be given to such judgment by either side on the basis of a certified copy of the judgment.
12. The provisions of the Code of Civil Procedure, 1908, relating to appeals to the High Court shall apply.

20.14 Appeal to the Supreme Court	S.118
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1. An appeal shall lie to the Supreme Court
 - (a) From any order of the National / Regional Benches of the Appellate Tribunal, or
 - (b) From any judgment or order passed by the High Court in an appeal made u/s117, in any case which, on its own motion or on an application made by or on behalf of the party aggrieved, immediately after passing of the judgment or order, the High Court certifies to be a fit one for appeal to the Supreme Court.
2. Pre-deposit of all tax dues will be required unless stay is obtained from the Supreme Court pending the disposal of the appeal. *[Sec. 119]*
3. The provisions of the Code of Civil Procedure, 1908 shall apply.
4. 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 u/s 117 (on the basis of a certified copy of the judgment)

20.15 Monetary Limit for Filing Appeals	S.120
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1. The Board may, on the recommendations of the GST Council, issue orders or instructions or directions fixing monetary limits for regulating filing of appeal or application by the CGST officer.
2. Non-filing of appeal/application by a CGST officer on account of such monetary limits fixed by the Board shall not preclude such officer from filing appeal or application in any other case involving the same or similar issues or questions of law.
3. No person, who is a party in application or appeal can contend that the CGST Officer has acquiesced in the decision on the disputed issue by not filing an appeal or application (on account of monetary limits).
4. The Appellate Tribunal or Court hearing such appeal or application shall have regard to circumstances for non-filing of appeal or application by the CGST officer on account of monetary limits fixed by the Board.

20.16 Non-Appealable decisions and orders	S.121
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Sec. 121 lays down that no appeals can be filed against the following orders:

1. An order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer; or

2. An order for the seizure / retention of Books of A/Cs, register and other documents; or
3. An order sanctioning prosecution under the Act; or
4. An order passed under section 80 (payment of Tax in Instalments). (May 2019)

20.17 Rectification of Apparent Errors	S.161
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1. **Error Apparent:** Any authority, which has passed or issued any decision or order or notice or certificate or any other document, may rectify any error apparent on the face of record.
2. Such rectification can be done either *Suo moto* or where such error is brought to its notice by any officer appointed under this Act / SGST / UTGST Act / By the affected person within a period of 3 months from the date of issue of such decision etc.
3. **Time Limit:** No such rectification shall be done after a period of six months from the date of issue of such decision or order or notice or certificate or any other document.
The said time limit shall not apply in such cases where the rectification is purely in the nature of correction of a clerical or arithmetical error, from any accidental slip or omission.
4. **Natural Justice:** Where such rectification adversely affects any person, the principles of natural justice shall be followed by the authority carrying out such rectification.

Notes