FIRST APPEAL-GST

Appeals to Appellate Authority (AA) [Sec. 107 read with Rule 108]

- **BY WHOM (Sub-section 1)**

Any person aggrieved by decision or order of adjudicating authority

- **TO WHOM (Rule 109A)**
  [Jurisdiction-See NN 2/2017-CT & NN 4/2019-CT]
  - **Commissioner (Appeals)**
    where such decision or order is passed by the Additional or Joint Commissioner.
  - **Any officer not below the rank of Joint Commissioner (Appeals)**
    where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent.

- **TILL WHEN (Sub-section 1)**

Within 3 months from the date communication of said decision or order.

- **HOW (Sub-section 5 & Rule 108)**
  - FORM GST APL-01,along with the relevant documents with Statement of Facts and Grounds of appeal.
  - A certified copy of the decision or order appealed against be submitted within 7days of filing the appeal.
  - Final acknowledgement, indicating appeal number shall be issued thereafter in FORM GST APL-02 by appellate authority office.
  - appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued

- **CONDONATION OF DELAY BY AA (Sub-section 4)**
  AA can condone the delay up-to 1 month only so limitation period of 3 months can be condoned by 1 month on sufficient reasons for delay.

- **CONDITIONS & STAY OF RECOVERY OF DEMAND (Sub-section 6 & 7)**
  - Pay in full undisputed and admitted tax, interest & penalty
  - 10% CGST & SGST of the remaining amount of tax in dispute arising from the said order, subject to a maximum of Rs. 25 Crores. (20% For IGST maximum Rs. 50 Crores)
  - On payment, recovery proceedings stayed automatically.

- **ADJOURNMENTS DURING HEARING (Sub-section 9)**

Maximum 3 adjournments.

- **ADDITIONAL GROUNDS (Sub-section 10)**

AA may allow to add any ground of appeal not specified in the grounds of appeal if valid reason can be proved.

- **APPEAL ORDER (Sub-section 11 & 12)**

AA have to issue written reasoned FINAL order and not allowed to remand back.

- **LIMITATION PERIOD FOR CONCLUSION OF APPEAL (Sub-section 13)**

Within a period of one year from the date on which it is filed.

- **BINDING**

Every order passed shall, subject to the provisions of section 108 or section 113 or section 117 or section 118 be final and binding on the parties.