

FIRST APPELLATE AUTHORITY IN GST

(SECTION 107 OF THE CGST ACT - KNOW YOUR RIGHTS TO APPEAL)



WHO CAN FILE APPEAL?

Any person aggrieved by any decision or order passed under the CGST Act or the GST Act or the UTGST Act by an adjudicating authority may file appeal online through GST Portal.



APPEALABLE ORDERS

- Section 29 (Cancellation or Suspension of Registration), Section 54 (Refund)
- Section 62/63 (Assessment of Non-filers/Assessment of Unregistered persons)
- Section 73/74 (Demand Notice/Order)
- Section 129 (Detention, Seizure and Release of goods and conveyances in transit)
- Section 130 (Confiscation of goods or conveyances and levy of penalty) etc.
- Exemption- Orders under Section 121 of the CGST Act.



WHO IS THE APPELLATE AUTHORITY?

- For Orders issued by Officers of the Rank of Superintendent, Assistant Commissioner or Deputy Commissioner- Joint/Additional Commissioner (Appeals)
- For Orders issued by Officers of the Rank of Joint/Additional Commissioner- Commissioner (Appeals)



TIME LIMIT

- 3 months from the date of communication of the order
- 1 month as condonation to be allowed by the First Appellate Authority.



PRE-DEPOSIT REQUIREMENT

- 10% of tax (Disputed Amount) and 100% of admitted amount (Non-Disputed Amount) subject to maximum of Rs 20 crores in CGST and SGST respectively (Section 107(6) of the CGST Act).
- Pre-deposit of tax can be paid using Cash as well as ITC.



FORMS

- Form to file Appeal: Form APL-01
- Acknowledgement against Filing of Appeal: APL-02
- Order-in-Appeal: APL04



DOCUMENTS REQUIRED

- Disputed order copy (Order in Original, DRC-07, RFD06 etc.)
- Tax payment proofs (DRC03, GSTR3B etc.)
- Invoices, reconciliation statements, and legal explanations.

