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DIRECTOR
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THE CHANGING LANDSCAPE OF GLOBAL ECONOMIES: A WINDOW INTO THE DYNAMIC WORLD OF WORLDONOMICS

In today's interconnected world, the dynamics of global economics continue to evolve rapidly. As nations strive to navigate the challenges and opportunities in this ever-changing landscape, Worldonomics plays a crucial role in bringing insights and analysis to the forefront. With its reputable position as a leading informational hub, the Worldonomics Times US website (worldonomics.in) serves as an invaluable reference for anyone seeking a deeper understanding of the world economy.

One of Worldonomics' notable strengths is its ability to provide comprehensive coverage and insights on a wide array of economic topics. From macroeconomics to sector-specific analyses, readers can explore a myriad of articles written by renowned economists and industry experts. Whether one is interested in exploring the impact of geopolitical events on financial markets or dissecting the implications of emerging technologies, Worldonomics covers it all.

Advancements in Technology:

Technology undeniably stands at the forefront of societal progress. Across a broad spectrum of articles, discussions on technological progress and its implications on various aspects of life have taken the spotlight. Subjects such as artificial intelligence, blockchain, virtual reality, and quantum computing have consistently attracted attention. These articles feature groundbreaking research, real-world applications, and ethical considerations, captivating readers with a glimpse into the future.

Sustainable Development and Climate Change:

The pressing need to tackle climate change and promote sustainable development has been a recurring theme in our publication. Articles centered on renewable energy sources, eco-friendly practices, and the shift towards a low-carbon economy have maintained a steady presence. The convergence of technology and sustainability has also been a notable focus, with discussions on smart cities, circular economy, and sustainable transportation solutions.

Education and Lifelong Learning:

The significance of education and continuous learning has been a prominent theme in our publication. Articles exploring innovative teaching methods, the integration of technology in education, vocational training, and online learning have appealed to readers adapting to a knowledge-based economy. The focus on empowering individuals to acquire new skills and knowledge has remained consistent.

Social Justice and Equality:

In a world where social issues demand ongoing attention, our publication has presented numerous insightful articles on social justice and equality. Topics such as gender equality, racial justice, LGBTQ+ rights, and socio-economic disparities have sparked meaningful dialogues. These articles delve into the challenges faced by marginalized communities while proposing solutions to foster a fair and inclusive society.



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PROVISIONS RELATED TO APPELLATE PROCEEDINGS UNDER GST

Filing a GST appeal before Appellate Authorities is a crucial step for taxpayers seeking resolution on disputed tax matters. The relevant provisions which governs the filing of an appeal are Section 107, 108, 109-116, 117 and 118 of the CGST Act, 2017. Here's overall procedure related to filing an appeal:

1. Hierarchy of filing Appeal under GST

First it is important to understand what is the hierarchy for filing an appeal under GST laws, i.e. against whose order, an appeal can be filed to whom. Below is the Table

Appeal Level	Order passed by	Appeal to	Sections dealing with
1 st	Adjudicating Authority	First Appellate Authority	107
2 nd	First Appellate Authority	Appellate Tribunal	109 -116
3 rd	Appellate Tribunal	High Court (Directly to Supreme Court in exceptional case)	117
4 th	High Court	Supreme Court	118

2. Who is First Appellate Authority (AA)

If an order against which an appeal is to be filed, is passed by the Additional/ Joint/ Deputy/ Assistant Commissioner, then AA will be the Commissioner (Appeals)

3. Who can File an Appeal before Appellate Authority (AA)

Any assessee aggrieved by an order passed by any Adjudicating Authority can file an appeal to AA. Similarly, the Commissioner, may, on his own motion, or upon request from SGST/ UTGST Commissioner can also file an appeal to the AA against certain orders, to satisfy himself about the legality or propriety of such order.

Further, the assessee is required to make following pre-deposit mandatorily before filing an appeal:

- a) Full amount of tax/ interest/ penalty/ fine (agreed amount), and
- b) 10% of disputed amount subject to maximum amount of Rs. 25 Crore

No appeal can be filed if such amount of pre-deposit is not made.

4. Cases where an appeal can be filed before AA

The following orders are appealable before the AA:

- Order passed u/s 62, 63 i.e. Best Judgment Assessment Order.
- Order passed u/s 73, 74 & 76 i.e. order passed for demand and recovery
- Order passed u/s 122 to 132 i.e. order passed for offences and prosecution.

5. Time limit and Form for filing appeal before AA

An **aggrieved person** has to file an appeal to AA in Form GST APL-01, **within 3 months** from the date of communication of the order, which is the subject matter of the appeal. The AA can condone the delay in filing of appeal by 1 month if it is satisfied that there was sufficient cause for such delay. However, if an appeal has to be filed by Commissioner, then it has to be filed via Form GST APL-03, **within 6 months** from the date of communication of the order, which is the subject matter of the appeal. The AA can condone the delay in filing of appeal by 1 month if it is satisfied that there was sufficient cause for such delay

6. Process to be followed by AA

The AA has to follow the principle of natural justice. The AA can make further inquiry and pass its order, which may confirm, modify or annul the order appealed against. However, the AA cannot refer back the case to Adjudicating Authority, who has passed the said order. On disposal of the order, the AA shall communicate the order passed by it to the appellant, respondent and to the adjudicating authority.

7. Procedure for Revision of Orders

The GST law also provides a mechanism of revision by the Revisional Authority (RA) of the orders passed by its subordinate officers, if such orders are:

- erroneous
- illegal or improper
- passed without considering material facts

The RA, may, on his own motion, or upon information received by him, or on request from SGST/UTGST Commissioner, call for and examine the record of any proceedings.

Please note, here "record" includes all the records relating to any proceedings under the GST Act available at the time of examination by the RA. However, RA cannot revise the following orders:

- (i) order, which is subject to an appeal before Appellate Authority / Appellate Tribunal / High Court / Supreme Court.
- (ii) the period of 6 months has not expired or more than 3 years have expired after the passing of the order sought to be revised.
- (iii) order has already been taken for revision
- (iv) order sought to be revised is itself a revisional order.

RA may pass an order at any point before the expiry of:

- 1 year from the date of order in appeal, or
- 3 years from the date of initial order whichever is later.

8. Appeal before Appellate Tribunal (AT)

The Appellate Tribunal is the second level of appeal, where appeals can be filed against the order-in-appeal passed by the AA or order-in-revision passed by RA, by any persons aggrieved by such orders.

But, if the appeal is to be filed by assessee, then below **pre-deposit** has to be made **mandatorily** before filing an appeal to AT:

- (a) Full amount of tax/ interest/ penalty/ fine (agreed amount), and
- (b) 20% of disputed amount subject to maximum amount of Rs. 50 Crore No appeal can be filed if such amount of pre-deposit is not made.

Note: this pre-deposit amount is in addition to the pre-deposit amount submitted for filing appeal before AA.

9. Time limit and Form for filing appeal and Memorandum of Cross Objection before AT

The appeal can be filed before the AT in Form GST APL-05 within 3 months from the date of communication of order, which is the subject matter of appeal.

The Tribunal can condone the delay in filing of appeal up to 3 months if it is satisfied that there was sufficient cause for such delay.

However, if an appeal has to be filed by Commissioner, then it has to be filed via Form GST APL-07, **within 6 months** from the date of communication of the order, which is the subject matter of the appeal. The respondent to an appeal should file a memorandum of cross-objections with the AT within 45 days of receipt of notice from the AT via Form GST APL-06.

The Tribunal can condone the delay in filing memorandum up to 45 days if it is satisfied that there was sufficient cause for such delay.

10. Power of Tribunal to refuse to admit an appeal

The AT can refuse to admit an appeal if the amount of tax / ITC / fine / fee / penalty determined does not exceed Rs. 50,000/-.

11. Fees for filing Appeal

The fees for filing appeal shall be Rs. 1,000/- for every Rs. 1,00,000/- of tax / ITC / fine / fee / penalty involved. However, the maximum amount of fee which cannot exceed is Rs. 25,000/-.

12. Production of Additional Evidence before AA/AT

Appellant shall not be allowed to produce before AA/AT, any additional evidence, whether oral or documentary, except in the following cases:

- (i) Adjudicating authority/AA refused to admit evidences, ought to have been admitted
- (ii) Appellant was prevented by sufficient cause from producing evidences called by AA
- (iii) Appellant was prevented by sufficient cause from producing evidences relevant to any ground of appeal to AA
- (iv) AA has made order appealed against, without giving sufficient opportunity to appellant to produce evidences



13. Order of the Appellate Tribunal (AT)

The AT may pass such orders as it thinks fit, confirming, modifying or annulling the order appealed against.

The AT can also refer the case back to the AA or RA or to the original adjudicating authority for fresh adjudication.

Time limit to pass order – The law provides an advisory time limit of 1 year from the date of filing an appeal to the Tribunal to decide the appeal. The AT shall send the copy of its order to AA/RA/Original Adjudicating Authority, Appellant and the Jurisdictional Commissioner.

Every order passed by the Tribunal shall be final and binding on both the parties unless the dispute is taken to a higher appellate forum.

14. Rectification of Order by AT

AT 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 GST Commissioner or the other party to the appeal, within a period of 3 months from the date of order.

However, where the amendment is related to enhancing the liability or reducing the refund, the tribunal shall not pass any order unless an opportunity of being heard is given to the assessee.

15. Appeal before High Court (HC) and Supreme Court (SC)

If the person is aggrieved by the order of AT, then an appeal can be filed to High Court and then to Supreme Court, but there is one exception under which appeal against the order of AT shall lie directly to Supreme Court, which is:

where the **disputed point** is in relation to **Place of Supply**, then in that case, appeal shall be made **directly to Supreme Court**.

16. Order against which appeal cannot be filed

The aggrieved person can file an appeal against any order passed, however, in the following cases, an appeal cannot be filed at any level:

- (i) order of Commissioner / other – for transfer of proceeding from one officer to another officer
- (ii) order of seizure/retention of books, documents etc.
- (iii) order sanctioning prosecution
- (iv) order u/s 80 related to payment of tax/interest etc. in installment



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