



Appeal & Revisions 3 Hours 30 Minutes





Appeal & Revisions > Module Objectives

By the end of this course, you will be able to:

- File an appeal as a Taxpayer/ unregistered person against an Order issued by Tax Official
- File an appeal as a Tax Official against any Order issued under the act by an adjudicating authority
- Review appeal application submitted by Tax Department & Tax payer to Appellate Authority
- Understand the role of Internal Review Cell





Appeal & Revisions

Appeal & Revisions

- File an appeal as a Taxpayer/ unregistered person against an Order issued by Tax Official. (APL-01)
- File an appeal as a Tax Official against any Order issued under the act by an adjudicating authority. (APL-03)
- Review appeal application submitted by Tax Department & Tax payer to Appellate Authority. (APL-02, APL-04)
- Understand the role of Internal Review Cell



Forms of First Appeal

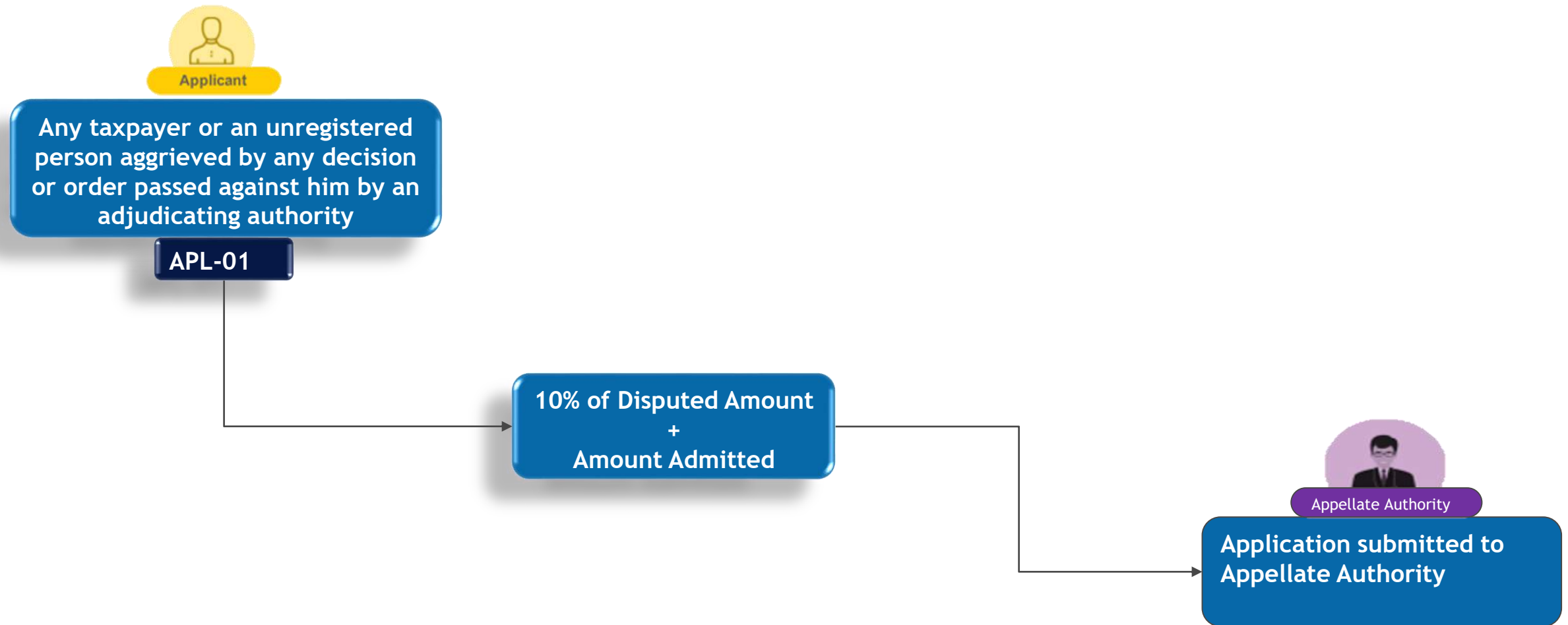


Forms of First Appeal

GST Form Number	Description	Rule
FORM GST APL-01	Appeal to Appellate Authority	Rule 108(1)



First Appeal-Flow chart





Important Information:-First Appeal by Taxpayer/Unregistered Applicant

Creating
Appeal to
Appellate
Authority

Upload
Annexure to
GST APL-01

Disputed
Amount/
Payment
Details

Pre-deposit
% of
disputed tax

Utilize Cash/
ITC

Add any
Other
Supporting
Document

Preview the
Application
and Proceed
to File

File the
submitted
application
within 7
days for
filing an
application



Important Information:-First Appeal by Taxpayer/Unregistered Applicant

- An assessee, aggrieved by any decision or order may prefer an appeal within a period of 3 months from the date of communication of decision or order in Form GST APL-01 along with relevant documents either electronically or otherwise as notified by the Commissioner against which a provisional acknowledgement will be issued
- If the grounds of appeal and form of verification must be duly signed and a certified copy of the decision or order is to be filed before the Appellate Authority within 7 days of filing the appeal then the appeal shall be deemed to be filed on the date on which the provisional acknowledgement stands issued. In case the said certified copy is submitted after a period of 7 days, the date of filing of appeal shall be the date of submission of such copy.
- On payment of above amount, the recovery proceedings for balance amount are deemed to be stayed.



Screenshots of First Appeal



First Appeal by Taxpayer/Unregistered Applicant

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System	
Registration	Ledgers	Returns	Payments	User Services	Refunds	
My Saved Applications				My Applications		
View/Download Certificates				View Notices and Orders		
View My Submissions				Contacts		
Search HSN / Service Classification Code				Holiday List		
Feedback				Grievance / Complaints		
Locate GST Practitioner (GSTP)				Engage / Disengage GST Practitioner (GSTP)		



First Appeal by Taxpayer/Unregistered Applicant

Dashboard > Services > User Services > My Applications

My Applications

Application Type^{*} From Date To Date

Appeal to Appellate Authority DD/MM/YYYY DD/MM/YYYY

SEARCH NEW APPLICATION

^{*} indicates mandatory fields



First Appeal by Taxpayer/Unregistered Applicant

Dashboard > Services > User Services > My Applications > New Application English

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN - 07AJIPA1572EO1X **Legal Name -** ANGAD JASBIRSINGH ARORA **Trade Name -** AutomationsTest

Address - 1, MG, ECITY, Central Delhi, Delhi, 110019

Order Type * **Order No** *

Order Type *

- Select ▼
- Select
- Demand Order
- Registration Order
- Refund Order
- Other Orders



First Appeal by Taxpayer/Unregistered Applicant

Goods and Services Tax

Dashboard Services User Services My Applications New Application

GST APL-01: Appeal to Appellate Authority

GSTIN/Temporary ID/UDIN - 07A1PALS72E02X Legal Name - ANGAD JASBIRSDINH ARORA Trade Name - AutomationsTest

Address - 1, PGL, ECITY, Central Delhi, Delhi, 110019

Order Type* Demand Order Order No.* ZA0704180000236

Order Details

Order Date* 03/04/2018 Demand ID ZA0704180000236 Date of communication* 03/04/2018

Category of the case under dispute* select ADD

Period of Dispute

From* 01/02/2018 To* 26/02/2018

DISPUTED AMOUNT/ PAYMENT DETAILS

Upload Annexure to GST APL-01*

Choose File No file chosen

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

Verification

I, ANGAD JASBIRSDINH ARORA, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory* Select Place* Error: Place

Designation / Status Date 14/06/2018

BACK PREVIEW PROCEED TO FILE

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Category of the case under dispute*

Select

Select

1. Misclassification of any goods or services or both
2. Wrong applicability of a notification issued under the provisions of this Act
3. Incorrect determination of time and value of supply of goods or services or both
4. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid
5. Incorrect determination of the liability to pay tax on any goods or services or both
6. Whether applicant is required to be registered
7. Whether any particular thing done by the applicant results in supply of goods or services or both
8. Rejection of application for registration on incorrect ground
9. Cancellation of registration for incorrect reasons
10. Transfer/Initiation of recovery/ Special mode of recovery
11. Tax wrongfully collected/Tax collected not paid to Government
12. Determination of tax not paid or short paid
13. Refund on wrong ground/Refund not granted/ Interest on delayed refund
14. Fraud or wilful suppression of fact
15. Anti profiteering related matter
16. Others



First Appeal by Taxpayer/Unregistered Applicant

Upload Annexure to GST APL-01 •

No file chosen

DISPUTED AMOUNT/ PAYMENT DETAILS

- ❗ Only PDF file format is allowed.
- ❗ [Click Here](#) to download Annexure to GST APL-01 template.
- ❗ Maximum file size for upload is 5MB.
- ❗ [Click Here](#) to view the steps for converting the filled application word template to PDF file format.



First Appeal by Taxpayer/Unregistered Applicant

Period of Dispute

From

01/12/2017

To

28/02/2018

DISPUTED AMOUNT/ PAYMENT DETAILS

Only PDF file format is allowed.

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Upload Annexure to GST APL-01

Choose File

No file chosen

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Only PDF & JPEG file format is allowed.

Maximum file size for upload is 5MB.

Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy

AplAnnexureTem.....docx



First Appeal by Taxpayer/Unregistered Applicant

File Tools View AplAnnexureTemplate (1).docx (Protected View) - Word

PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View. **Enable Editing**

Annexure to FORM GST APL-01
Appeal to Appellate Authority

9. Details of the case under dispute -

- (i) Brief issue of the case under dispute -
- (ii) Description and classification of goods/ services in dispute-
- (v) Market value of seized goods -

10. Whether the appellant wishes to be heard in person -
Yes / No

11. Statement of facts-

12. Grounds of appeal -

13. Prayer -

16. Whether appeal is being filed after the prescribed period - Yes / No

17. If 'Yes' in item 16-

- (a) Period of delay -
- (b) Reasons for delay -

Note: **Please convert the word file into PDF and upload while filing appeal online**

End of document



First Appeal by Taxpayer/Unregistered Applicant

Annexure to FORM GST APL-01

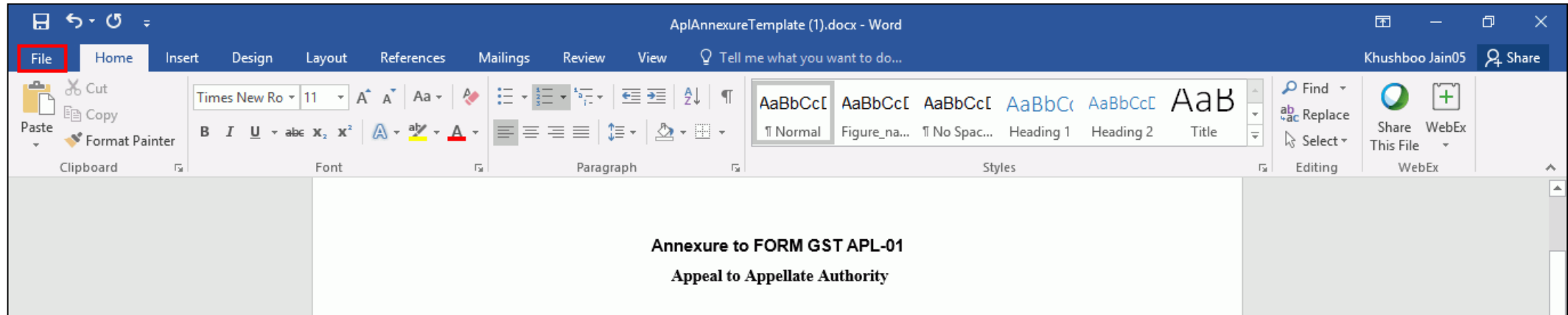
Appeal to Appellate Authority

9. Details of the case under dispute -
- (i) Brief issue of the case under dispute –
 - (ii) Description and classification of goods/ services in dispute-
 - (v) Market value of seized goods –
10. Whether the appellant wishes to be heard in person – Yes / No
11. Statement of facts-
12. Grounds of appeal -
13. Prayer -
16. Whether appeal is being filed after the prescribed period - Yes / No
17. If 'Yes' in item 16–
- (a) Period of delay –
 - (b) Reasons for delay -

Note: **Please convert the word file into PDF and upload while filing appeal online**



First Appeal by Taxpayer/Unregistered Applicant





First Appeal by Taxpayer/Unregistered Applicant

←

Info

New

Open

Save

Save As

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Account

Options

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Info

AplAnnexureTemplate (1)
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Protect Document
Control what types of changes people can make to this document.



Check for Issues ▾

Inspect Document
Before publishing this file, be aware that it contains:

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- Headers
- Content that people with disabilities find difficult to read



Manage Document ▾

Manage Document
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- There are no unsaved changes.

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Words

108

Total Editing Time

39 Minutes

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11-May-18 12:09 PM

Created

17-Apr-18 3:40 PM

Last Printed

Related People



First Appeal by Taxpayer/Unregistered Applicant

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First Appeal by Taxpayer/Unregistered Applicant

Upload Annexure to GST APL-01 •



AplAnnexureTemplate.pdf

DISPUTED AMOUNT/ PAYMENT DETAILS



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Slide 23



First Appeal by Taxpayer/Unregistered Applicant

Goods and Services Tax

Dashboard | Overview | GST Law | Downloads | Search Taxpayers | Help | View All Sections

Dashboard | Overview | Tax Disputes | Payment Details

English

Legal Name: ABCDEFGHIJKLMNOPQRSTUVWXYZ **Trade Name:** ABCDEFGHIJKLMNOPQRSTUVWXYZ

Address: 1, ABC, EFGH, Central Delhi, Delhi, 110016

*** Disputed Month/Year:**

Disputed Amount/ Payment Details

Amount under Dispute:

Sl. No.	State/ UT Tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
1	0	0	0	0
2	0	0	0	0
3	0	0	0	0
4	0	0	0	0
5	0	0	0	0
6	0	0	0	0
7	0	0	0	0
8	0	0	0	0
9	0	0	0	0
10	0	0	0	0
11	0	0	0	0
12	0	0	0	0
13	0	0	0	0
14	0	0	0	0
15	0	0	0	0
16	0	0	0	0
17	0	0	0	0
18	0	0	0	0
19	0	0	0	0
20	0	0	0	0
21	0	0	0	0
22	0	0	0	0
23	0	0	0	0
24	0	0	0	0
25	0	0	0	0
26	0	0	0	0
27	0	0	0	0
28	0	0	0	0
29	0	0	0	0
30	0	0	0	0
31	0	0	0	0
32	0	0	0	0
33	0	0	0	0
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35	0	0	0	0
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40	0	0	0	0
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43	0	0	0	0
44	0	0	0	0
45	0	0	0	0
46	0	0	0	0
47	0	0	0	0
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49	0	0	0	0
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51	0	0	0	0
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56	0	0	0	0
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91	0	0	0	0
92	0	0	0	0
93	0	0	0	0
94	0	0	0	0
95	0	0	0	0
96	0	0	0	0
97	0	0	0	0
98	0	0	0	0
99	0	0	0	0
100	0	0	0	0

Amount of Demand created and admitted:

Sl. No.	State/ UT Tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
1	0	0	0	0
2	0	0	0	0
3	0	0	0	0
4	0	0	0	0
5	0	0	0	0
6	0	0	0	0
7	0	0	0	0
8	0	0	0	0
9	0	0	0	0
10	0	0	0	0
11	0	0	0	0
12	0	0	0	0
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79	0	0	0	0
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81	0	0	0	0
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84	0	0	0	0
85	0	0	0	0
86	0	0	0	0
87	0	0	0	0
88	0	0	0	0
89	0	0	0	0
90	0	0	0	0
91	0	0	0	0
92	0	0	0	0
93	0	0	0	0
94	0	0	0	0
95	0	0	0	0
96	0	0	0	0
97	0	0	0	0
98	0	0	0	0
99	0	0	0	0
100	0	0	0	0

Details of payment of admitted amount and pre-deposit:

Pre-deposit % of disputed tax: 10

Minimum of 10% of the disputed amount needs to be paid as pre-deposit before filing an appeal. Lower percentage may be declared here with relevant approvals from the competent authorities.

Details of payment required:

Sl. No.	State/ UT Tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
1	0	0	0	0
2	0	0	0	0
3	0	0	0	0
4	0	0	0	0
5	0	0	0	0
6	0	0	0	0
7	0	0	0	0
8	0	0	0	0
9	0	0	0	0
10	0	0	0	0
11	0	0	0	0
12	0	0	0	0
13	0	0	0	0
14	0	0	0	0
15	0	0	0	0
16	0	0	0	0
17	0	0	0	0
18	0	0	0	0
19	0	0	0	0
20	0	0	0	0
21	0	0	0	0
22	0	0	0	0
23	0	0	0	0
24	0	0	0	0
25	0	0	0	0
26	0	0	0	0
27	0	0	0	0
28	0	0	0	0
29	0	0	0	0
30	0	0	0	0
31	0	0	0	0
32	0	0	0	0
33	0	0	0	0
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35	0	0	0	0
36	0	0	0	0
37	0	0	0	0
38	0	0	0	0
39	0	0	0	0
40	0	0	0	0
41	0	0	0	0
42	0	0	0	0
43	0	0	0	0
44	0	0	0	0
45	0	0	0	0
46	0	0	0	0
47	0	0	0	0
48	0	0	0	0
49	0	0	0	0
50	0	0	0	0
51	0	0	0	0
52	0	0	0	0
53	0	0	0	0
54	0	0	0	0
55	0	0	0	0
56	0	0	0	0
57	0	0	0	0
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74	0	0	0	0
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81	0	0	0	0
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85	0	0	0	0
86	0	0	0	0
87	0	0	0	0
88	0	0	0	0
89	0	0	0	0
90	0	0	0	0
91	0	0	0	0
92	0	0	0	0
93	0	0	0	0
94	0	0	0	0
95	0	0	0	0
96	0	0	0	0
97	0	0	0	0
98	0	0	0	0
99	0	0	0	0
100	0	0	0	0

Details of payment of admitted amount and pre-deposit:

Sl. No.	State/ UT Tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
1	0	0	0	0
2	0	0	0	0
3	0	0	0	0
4	0	0	0	0
5	0	0	0	0
6	0	0	0	0
7	0	0	0	0
8	0	0	0	0
9	0	0	0	0
10	0	0	0	0
11	0	0	0	0
12	0	0	0	0
13	0	0	0	0
14	0	0	0	0
15	0	0	0	0
16	0	0	0	0
17	0	0	0	0
18	0	0	0	0
19	0	0	0	0
20	0	0	0	0
21	0	0	0	0
22	0	0	0	0
23	0	0	0	0
24	0	0	0	0
25	0	0	0	0
26	0	0	0	0
27	0	0	0	0
28	0	0	0	0
29	0	0	0	0
30	0	0	0	0
31	0	0	0	0
32	0	0	0	0
33	0	0	0	0
34	0	0	0	0
35	0			



First Appeal by Taxpayer/Unregistered Applicant

Goods and Services Tax

Logout

[Dashboard](#) [Services](#) [GST Law](#) [Downloads](#) [Search Taxpayer](#) [Help](#) [e-Way Bill System](#)

Dashboard > Utilize Funds

English

GSTIN/TEMP ID:
07AJIPA1572E01X

Legal Name:
ANGAD JASBIRSINGH ARORA

Trade Name:
AutomationsTest

Payment of Demand (Demand ID/ Reference No. ZA0704180000236)

Description	Liability (₹)			
	Integrated Tax	Central Tax	State/UT Tax	Cess
Tax	₹6,944	₹0	₹0	₹0
Interest	₹0	₹0	₹0	₹0
Penalty	₹0	₹0	₹0	₹0
Fees	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

	Cess	Description	Paid through Cash (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹50,400	Tax	₹6,000	₹0	₹0	₹0
0	₹0	Interest	₹0	₹0	₹0	₹0
0	₹200	Penalty	₹0	₹0	₹0	₹0
5	₹0	Fees	₹0	₹0	₹0	₹0
0	₹0	Others	₹0	₹0	₹0	₹0

	Mismatch	Description	Paid through ITC (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹0	Integrated Tax	₹944	₹0	₹0	
0	₹0	Central Tax	₹0	₹0		
0	₹0	State/UT Tax	₹0		₹0	
0	₹0	Cess				₹0

BACK

SET-OFF

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+



First Appeal by Taxpayer/Unregistered Applicant



Message

You are utilizing Cash of Rs 6000 and ITC of Rs 944 for payment of your liability as selected by you. Once utilized, amount cannot be reversed. Do you want to proceed?

CANCEL

OK

First Appeal by Taxpayer/Unregistered Applicant

Goods and Services Tax

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English

GST APL-01: Appeal to Appellate Authority

GSTIN/Temporary ID/UTN 07A3PM1572E01X **Legal Name** - ANGAD JASBIRSENGH ARORA **Trade Name** - AutomationTest
Address - 1, MG, ECITY, Central Delhi, Delhi, 110019

Order Type* Demand Order **Order No*** ZA0704180000236

Order Details
Order Date* 03/04/2018 **Demand Id** ZA0704180000236 **Date of communication*** 03/04/2018

Category of the case under dispute*
Select **ADD**

Selected Category
1 Misclassification of any goods or services or both

Period of Dispute
From* 01/02/2018 **To*** 28/02/2018

DISPUTED AMOUNT/ PAYMENT DETAILS

Upload Annexure to GST APL-01*
Doc1.pdf

Upload Supporting Documents
Enter Document Description
Choose File No file chosen
Appeal document Doc1.pdf

Verification
☐ I, ANGAD JASBIRSENGH ARORA, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory* Select **Place*** Select Place
Date 14/06/2018

BACK PREVIEW PROCEED TO FILE

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Site best viewed at 1024 x 768 resolution in Internet Explorer 8+, Google Chrome 49+, Firefox 43+ and Safari 6+

Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

English

GST APL-01: Appeal to Appellate Authority

GSTIN/Temporary ID/UTN 07A3PM1572E01X **Legal Name** - ANGAD JASBIRSENGH ARORA **Trade Name** - AutomationTest
Address - 1, MG, ECITY, Central Delhi, Delhi, 110019

Order Type* Demand Order **Order No*** ZA0704180000236

Order Details
Order Date* 03/04/2018 **Demand Id** ZA0704180000236 **Date of communication*** 03/04/2018

Category of the case under dispute*
Select **ADD**

Selected Category
1 Misclassification of any goods or services or both

Period of Dispute
From* 01/02/2018 **To*** 28/02/2018

DISPUTED AMOUNT/ PAYMENT DETAILS

Upload Annexure to GST APL-01*
Doc1.pdf

Upload Supporting Documents
Enter Document Description
Choose File No file chosen
Appeal document Doc1.pdf

Verification
☒ I, ANGAD JASBIRSENGH ARORA, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory* ANGAD ARORA **Place*** Bangalore
Date 14/06/2018


BACK PREVIEW PROCEED TO FILE

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First Appeal by Taxpayer/Unregistered Applicant

GSTIN/Temporary ID/UIN	Legal Name	Trade Name
07AJIPA1572EO1X	ANGAD JASBIRSINGH ARORA	AutomationsTest



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Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- ❗ DSC is compulsory for Companies & LLP
- ❗ Facing problem using DSC? [Click here for help](#)

SUBMIT WITH DSC

SUBMIT WITH EVC



First Appeal by Taxpayer/Unregistered Applicant

[Dashboard](#) > [Services](#) > [User Services](#) > Provisional Acknowledgement English

✔ Your form has been signed successfully through EVC

Provisional Acknowledgement on submission of Form of Appeal

ⓘ Please submit certified copies within 7 days to get appeal admitted.

Your appeal has been successfully submitted against AD070618000010S

GSTIN/Temporary ID/UIN	07AJIPA1572EO1X
Date of filing	14/06/2018
Time of filing	14:25
Place of filing	Bangalore
Name of the Taxpayer	ANGAD JASBIRSINGH ARORA
Address	1, MG, ECITY, Central Delhi, Delhi, 110019
Name of the person who is filing Appeal	ANGAD JASBIRSINGH ARORA
Amount of pre-deposit	₹3000

It is a system generated acknowledgement and does not require any signature.

DOWNLOAD



Appeal by Tax Department

Important Points

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).

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.



Appeal by Tax Department

Action Description	Status
Appeal Form successfully filed	Appeal Submitted
Appeal Form successfully admitted	Appeal admitted
Appeal Form is Rejected	Appeal Rejected
When Hearing Notice is issued	Hearing Notice issued
When Counter Reply received against notice	Counter reply received
When Show cause notice is issued	Show cause notice issued
Appeal is confirmed/modified/rejected	Appeal order passed
When hearing is adjourned and next date is issued	Adjournment granted
When application is filed for Rectification	Rectification request received
When application for Rectification is rejected	Rectification request rejected
Appeal is order is rectified	Rectification order passed



Appeal & Revisions

Appeal & Revisions

- File an appeal as a Taxpayer/ unregistered person against an Order issued by Tax Official. (APL-01)
- File an appeal as a Tax Official against any Order issued under the act by an adjudicating authority. (APL-03)
- Review appeal application submitted by Tax Department & Tax payer to Appellate Authority. (APL-02, APL-04)
- Understand the role of Internal Review Cell



Forms of Appeal by tax department



Forms of Appeal by tax department

GST Form Number	Description	Rule
FORM GST APL-03	Application to the Appellate Authority under sub-section (2) of Section 107	Rule 109(1)



Appeal by Tax Department



Tax Official

Commissioner of Central / State with a view to satisfy himself about the legality or propriety of any order or decision, direct a subordinate officer to file an application

APL-03



Appellate Authority

Application submitted to Appellate Authority

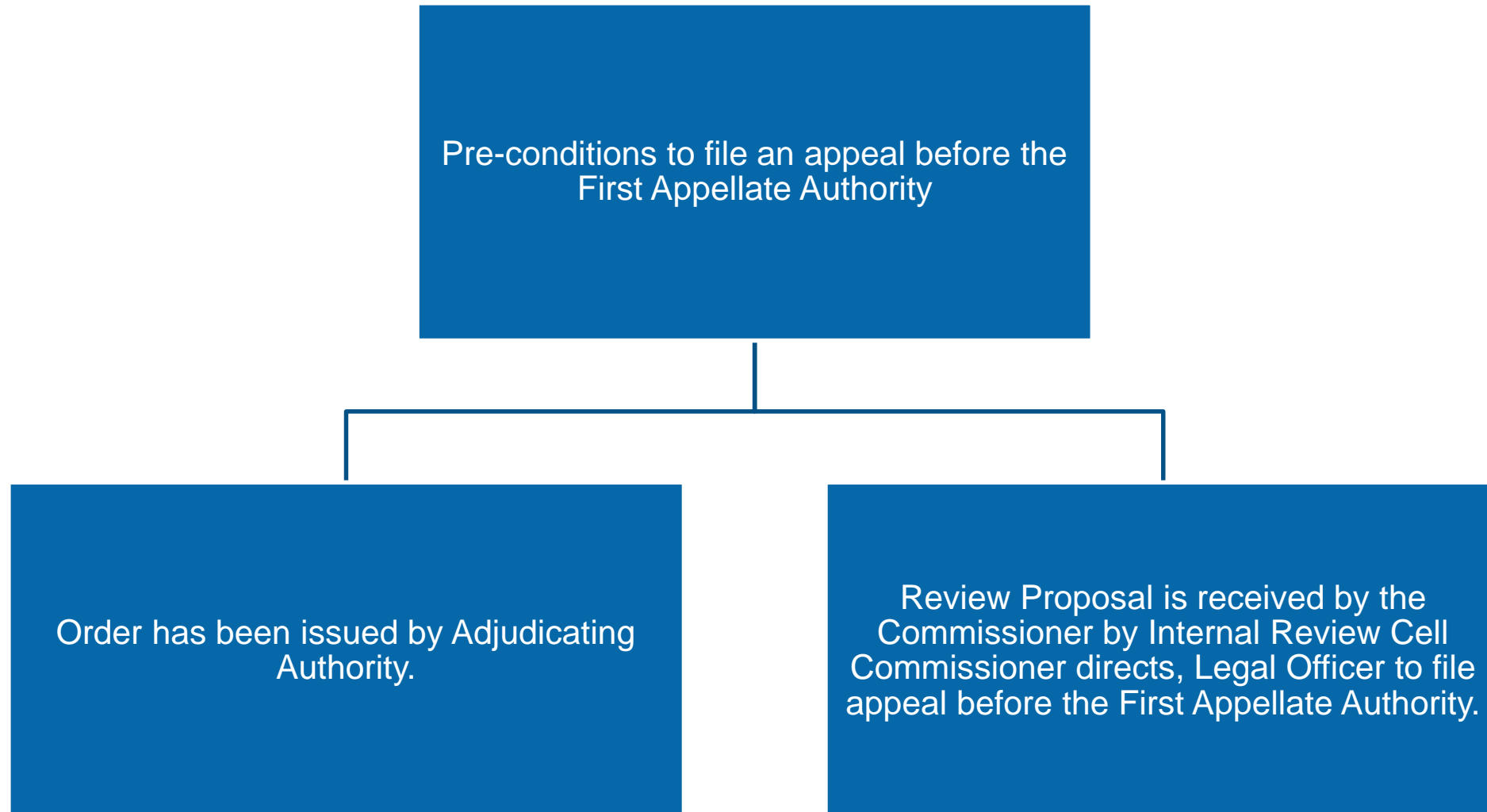


Important Points:- Appeal by Tax Department

- Commissioner of Central / State or any Union territory can, with a view to satisfy himself about the legality or propriety of any order or decision, direct a subordinate officer to file an application before the Appellate Authority within 6 months from the date of communication of decision or order in Form GST APL-03, along with relevant documents either electronically or otherwise as notified against issue of an acknowledgement.
- A certified copy of the decision or order of the appeal is to be filed before the Appellate Authority within 7 days of filing the application and an appeal number shall be generated accordingly.



Important Points:- Appeal by Tax Department





Important Points:- Appeal by Tax Department

Appeal by the Department can be filed within 6 months from the date of communication of the Order. However on sufficient grounds, the Appellate Authority can allow it to be presented within a further period of one month and thus can condone the delay in filing to the extent of one month.

If the appeal is not filed within 7 months, a message appears on screen that "prescribed time is lapsed do you still want to file an appeal". You can click Yes and continue to file an appeal.



Screenshots of Appeal by tax department



File an appeal before the First Appellate Authority

Steps: To file an appeal before the First Appellate Authority, in the role of Legal Officer assigned for a jurisdiction.

Dashboard	Registration ▾	Payments ▾	MIS ▾	Services ▾	Help ▾	Grievances	Statutory Functions ▾	
Appeal & Revision	My Tasks	Cause List						
Directions						Filing Appeal		



File an appeal before the First Appellate Authority

Dashboard > Filing Appeal

English

- Appeal to Appellate Authority



File an appeal before the First Appellate Authority

Dashboard > Filing Appeal > Appeal to Appellate Authority English

Appeal to Appellate Authority

ARN	GSTIN/ Temporary ID/ UIN	Status
<input type="text" value="Enter ARN"/>	<input type="text" value="Enter GSTIN/ Temp ID/ UIN"/>	<input type="text" value="Select"/>
Period From	Period To	
<input type="text" value="DD/MM/YYYY"/>	<input type="text" value="DD/MM/YYYY"/>	

SEARCH **NEW APPEAL**

Error: No Records found.

Status

Select ▼

- Select
- Appeal Submitted
- Appeal Admitted
- Appeal Rejected
- Hearing Notice Issued
- Reply Submitted
- Adjournment Granted
- Show Cause Notice Issued
- Appeal Order Passed
- Rectification Order Passed
- Rectification Request Rejected
- Rectification Request Submitted



File an appeal before the First Appellate Authority

[Dashboard](#) > [Filing Appeal](#) > [Appeal to Appellate Authority](#) English

Appeal to Appellate Authority

ARN	GSTIN/ Temporary ID/ UIN	Status
<input type="text" value="Enter ARN"/>	<input type="text" value="Enter GSTIN/ Temp ID/ UIN"/>	<input type="text" value="Select"/>
Period From	Period To	
<input type="text" value="DD/MM/YYYY"/>	<input type="text" value="DD/MM/YYYY"/>	

[SEARCH](#) [NEW APPEAL](#)

Error: No Records found.



File an appeal before the First Appellate Authority

Dashboard > Filing Appeal > Appeal to Appellate Authority > New Appeal English

Indicates Mandatory Fields

Order Type *

Order No *

Slide 45



File an appeal before the First Appellate Authority

Category of the case under dispute			
Select			
Select			
<ol style="list-style-type: none">1. Misclassification of any goods or services or both2. Wrong applicability of a notification issued under the provisions of this Act3. Incorrect determination of time and value of supply of goods or services or both4. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid5. Incorrect determination of the liability to pay tax on any goods or services or both6. Whether applicant is required to be registered7. Whether any particular thing done by the applicant results in supply of goods or services or both8. Rejection of application for registration on incorrect ground9. Cancellation of registration for incorrect reasons10. Transfer/Initiation of recovery/ Special mode of recovery11. Tax wrongfully collected/Tax collected not paid to Government12. Determination of tax not paid or short paid13. Refund on wrong ground/Refund not granted/ Interest on delayed refund14. Fraud or wilful suppression of fact15. Anti profiteering related matter16. Others			



File an appeal before the First Appellate Authority

Amount under Dispute

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Tax/Cess	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text"/>
Interest	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text"/>
Penalty	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text"/>
Fees	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text"/>
Other charges	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text"/>



File an appeal before the First Appellate Authority

Amount under Dispute

	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)	
00	0	0	0	500	
00	0	0	0	100	
0	0	0	0	0	600
0	0	0	0	0	
0	0	0	0	0	



File an appeal before the First Appellate Authority

Annexure to GST APL-03

Annexure to GST APL-03 •

No file chosen

[Download Template](#)

- ❗ File with PDF format is only allowed.
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- ❗ [Click here](#) to view the steps for converting the filled Word template to PDF file format.



File an appeal before the First Appellate Authority

Annexure to GST APL-03

Annexure to GST APL-03 •

Choose File No file chosen

[Download Template](#)

- ❗ File with PDF format is only allowed.
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- ❗ [Click here](#) to view the steps for converting the filled Word template to PDF file format.

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

- ❗ File with PDF or JPEG format is only allowed.
- ❗ Maximum file size for upload is 5MB.
- ❗ Maximum 4 other documents can be attached in the application.
- ❗ Click on **Add Document** button to add the Supporting Document. Unloaded document will be 'Discarded' if 'Add

Annexure to GSTdocx ^



File an appeal before the First Appellate Authority

File Tools View Annexure to GST APL-03.docx (Protected View) - Word

PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View. [Enable Editing](#)

Annexure to FORM GST APL-03
Application to the Appellate Authority under sub-section (2) for Section 107

6. Details of the case under dispute -

- (i) Brief issue of the case under dispute –
- (ii) Description and classification of goods/ services in dispute-

7. Statement of facts-

8. Grounds of appeal -

9. Prayer -

11. Whether appeal is being filed after the prescribed period - Yes / No

12. If 'Yes' in item 11–

- (a) Period of delay –
- (b) Reasons for delay -

Note: *Please convert the word file into PDF and upload while filing appeal online*



File an appeal before the First Appellate Authority

Annexure to FORM GST APL-03

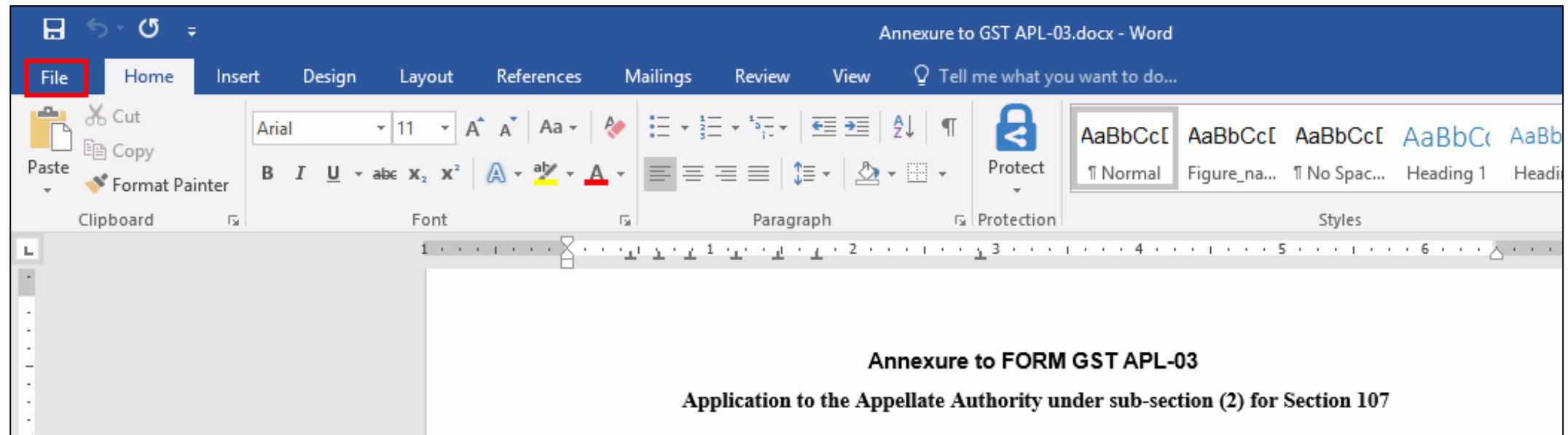
Application to the Appellate Authority under sub-section (2) for Section 107

6. Details of the case under dispute -
 - (i) Brief issue of the case under dispute –
 - (ii) Description and classification of goods/ services in dispute-
7. Statement of facts-
8. Grounds of appeal -
9. Prayer -
11. Whether appeal is being filed after the prescribed period - Yes / No
12. If 'Yes' in item 11–
 - (a) Period of delay –
 - (b) Reasons for delay -

Note: **Please convert the word file into PDF and upload while filing appeal online**

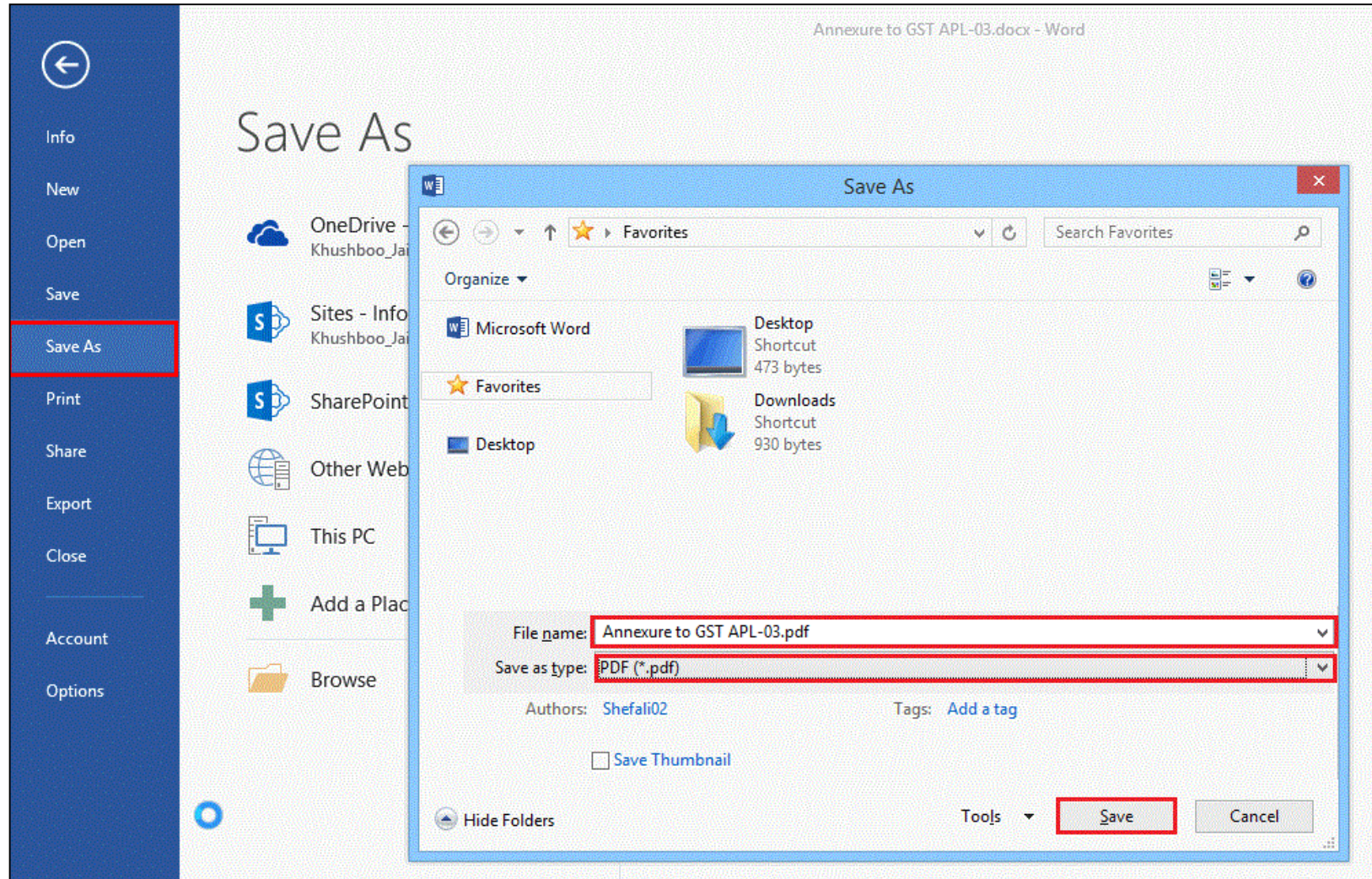


File an appeal before the First Appellate Authority





File an appeal before the First Appellate Authority



File an appeal before the First Appellate Authority

Annexure to GST APL-03

Annexure to GST APL-03 •



AplAnnexuretemplate.pdf



Download Template

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File an appeal before the First Appellate Authority

Place •

Date

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File an appeal before the First Appellate Authority

FORM GST APL-03
[Refer Rule 109(1)]

Application to the Appellate Authority under sub-section (2) for Section 107

1. Name and designation of the Appellant

Name

Designation

Jurisdiction

State/ Centre

Name of the State

Nurul MOHAMADBHAI SAIYED

Assistant Commissioner

100:Zone 9:Delhi

State

Delhi

2. GSTIN/ Temporary ID/ UIN

Type of Order

07APIPS0052D410

Demand Order

3. Order No.

ZA070918000004W

Date

03/09/2018

Demand Id

ZA070918000004W

4. Designation and address of the officer passing the order appealed against

Lower Division Clerks 100,
100:Zone 9:Delhi

5. Date of communication of the order to be appealed against

03/09/2018

Category of the case under dispute -

1

Misclassification of any goods or services or both

6. Details of the case under dispute -

(i) Brief issue of the case under dispute -

Refer Annexure to GST APL-03

(ii) Description and classification of goods/ services in dispute

Refer Annexure to GST APL-03

(iii) Period of dispute -

From - 01/01/2018

To - 30/04/2018

(iv) Amount under dispute:

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Amount of Dispute	Tax/Cess	500	0	0	500
	Interest	100	0	0	100
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other Charges	0	0	0	0
					600



File an appeal before the First Appellate Authority

Place •

Place

Date

06/09/2018

BACK

PREVIEW

PROCEED TO FILE



File an appeal before the First Appellate Authority



Warning

You are about to file an appeal. Do you want to continue ? Note : Once filed, application cannot be edited / deleted .

CANCEL


PROCEED



File an appeal before the First Appellate Authority


[Dashboard](#) > [Notice/Reminder/Order](#)English

GSTIN	LEGAL NAME	ORDER NO
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	ZA070918000004W



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ISSUE WITH DSC



File an appeal before the First Appellate Authority

Dashboard > Filing Appeal > Appeal to Appellate Authority > New Appeal > Provisional Acknowledgement English

✔ Your form has been signed successfully through DSC.

Provisional Acknowledgement on submission of Form of Appeal

Your appeal has been successfully submitted against AD0709180000079

GSTIN/ Temporary ID/ UIN	07APIPS0052D410
Date of filing	06/09/2018
Time of filing	10:53
Place of filing	Delhi
Name of the Taxpayer	NURUL MOHAMADBHAI SAIYED
Jurisdiction	100:Zone 9:Delhi
Name of the person filing the appeal	Nurul MOHAMADBHAI SAIYED, Assistant Commissioner

It is a system generated acknowledgement and does not require any signature.

DOWNLOAD OK



File an appeal before the First Appellate Authority

[Dashboard](#) > [Filing Appeal](#) > [Appeal to Appellate Authority](#) English

Appeal to Appellate Authority

ARN

GSTIN/ Temporary ID/ UIN

Status

Period From

Period To

ARN	Date of Application	Form No	GSTIN/Temporary ID/UIN	APPELLANT	RESPONDENT	Status
AD0709180000079	06/09/2018	GST APL-03	07APIPS0052D410	Nurul MOHAMADBHAI SAIYED	NURUL MOHAMADBHAI SAIYED	Appeal Submitted



File an appeal before the First Appellate Authority

[Dashboard](#) > [Appeal](#) English

ARN AD0709180000079	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 06/09/2018	Status Appeal Submitted
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APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Type of Documents	View Documents
Appeal to Appellate Authority	GST APL-03 Annexure



Appeal & Revisions

Appeal & Revisions

- File an appeal as a Taxpayer/ unregistered person against an Order issued by Tax Official. (APL-01)
- File an appeal as a Tax Official against any Order issued under the act by an adjudicating authority.(APL-03)
- Review appeal application submitted by Tax Department & Tax payer to Appellate Authority. (APL-02, APL-04)
- Understand the role of Internal Review Cell



Forms of Appeal to Appellate Authority

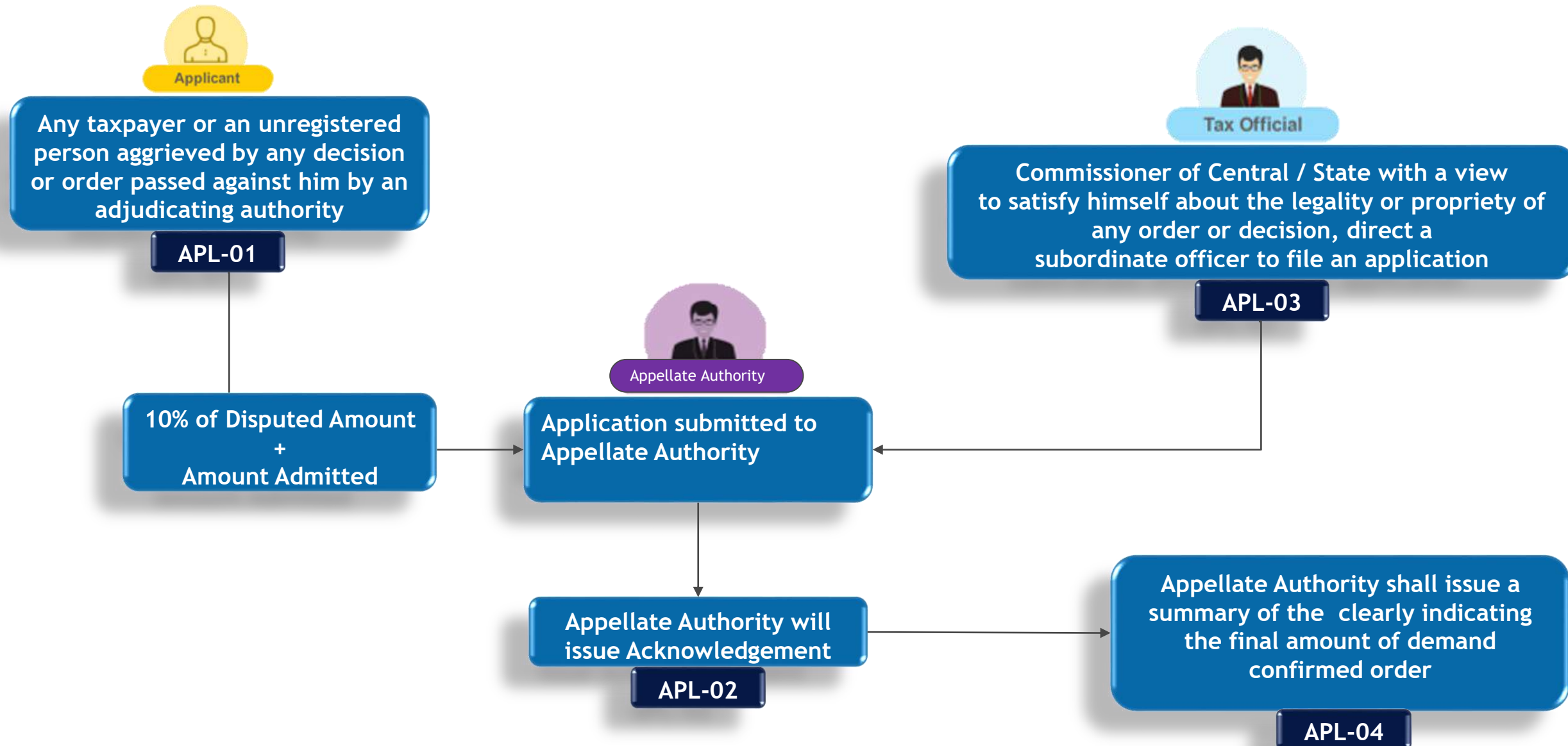


Forms of Appeal to Appellate Authority

GST Form Number	Description	Rule
FORM GST APL-01	Appeal to Appellate Authority	Rule 108(1)
FORM GST APL-02	Acknowledgment for submission of appeal	Rule 108(3)
FORM GST APL-03	Application to the Appellate Authority under sub-section (2) of Section 107	Rule 109(1)
FORM GST APL-04	Summary of the demand after issue of order by the Appellate Authority, Tribunal or Court	Rule 113(1) & 115



Appeal to Appellate Authority





Status:- Appeal to Appellate Authority

Action Description	Status
Appeal application Form is successfully admitted by First Appellate Authority	Appeal admitted
When notice for hearing is issued by First Appellate Authority	Hearing notice issued
When Counter Reply from taxpayer is received against notice	Counter reply received
When Show cause notice is issued to taxpayer or concerned person	Show cause notice issued
Appeal is confirmed/modified/rejected by First Appellate Authority	Appeal order passed
When hearing is adjourned and next date of hearing is issued	Adjournment granted
When application is filed for Rectification of order	Rectification request received
When application for Rectification is rejected by First Appellate Authority	Rectification request rejected
When application for Rectification is passed by First Appellate Authority	Rectification order passed

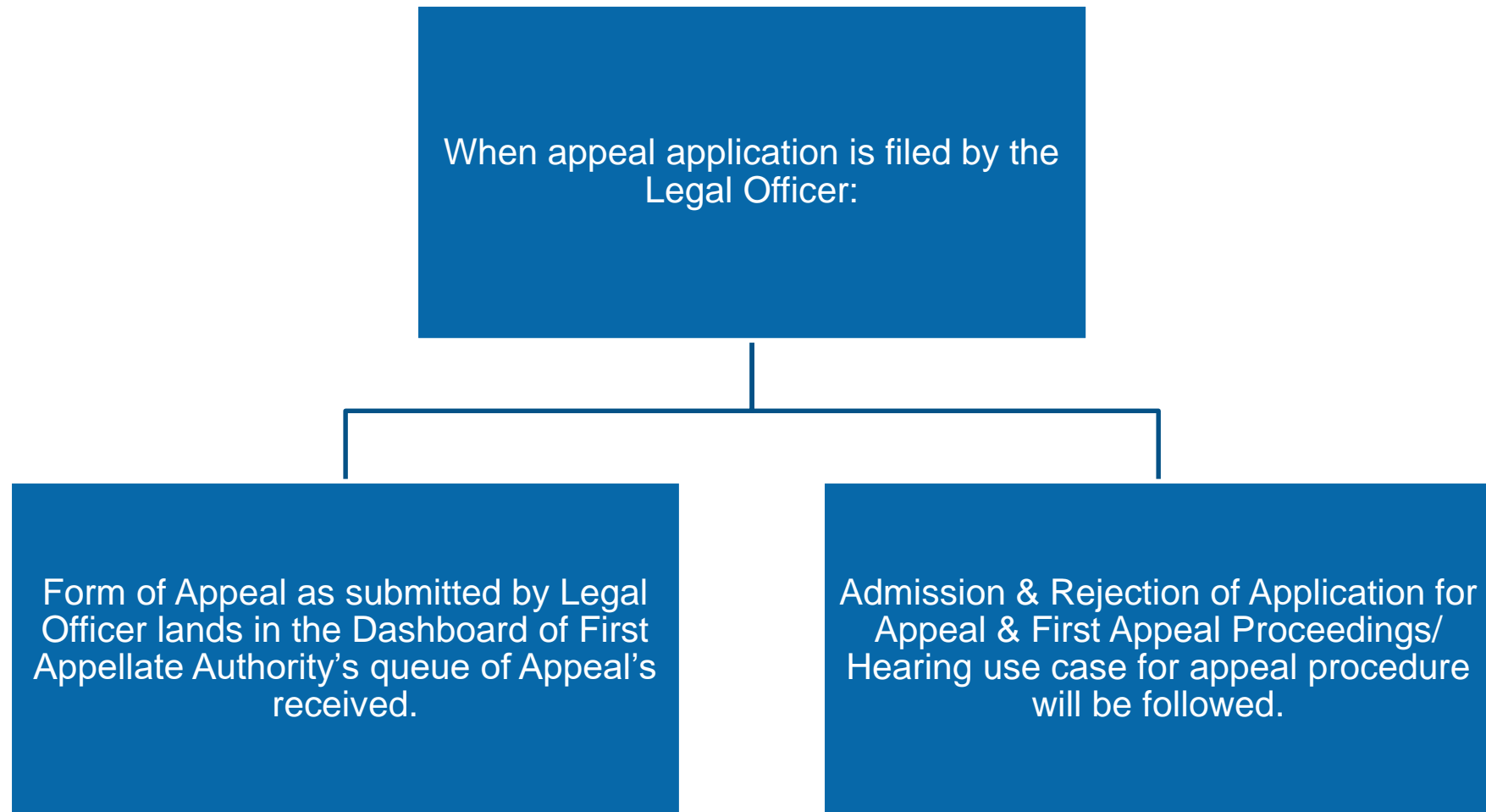


Appeal to Appellate Authority

Proposal Tab Name	Action on Each Tab
Application	You can download the application & it's annexures
Notices	<ul style="list-style-type: none">• Show Cause Notice• Personal Hearing• Adjournment
Replies	You can download the replies & it's annexures
Orders	<ul style="list-style-type: none">• Appeal Order• Admit Appeal Application• Reject Appeal Application
Internal Communication	
Rectification	
Additional Document	<ul style="list-style-type: none">• Add documents

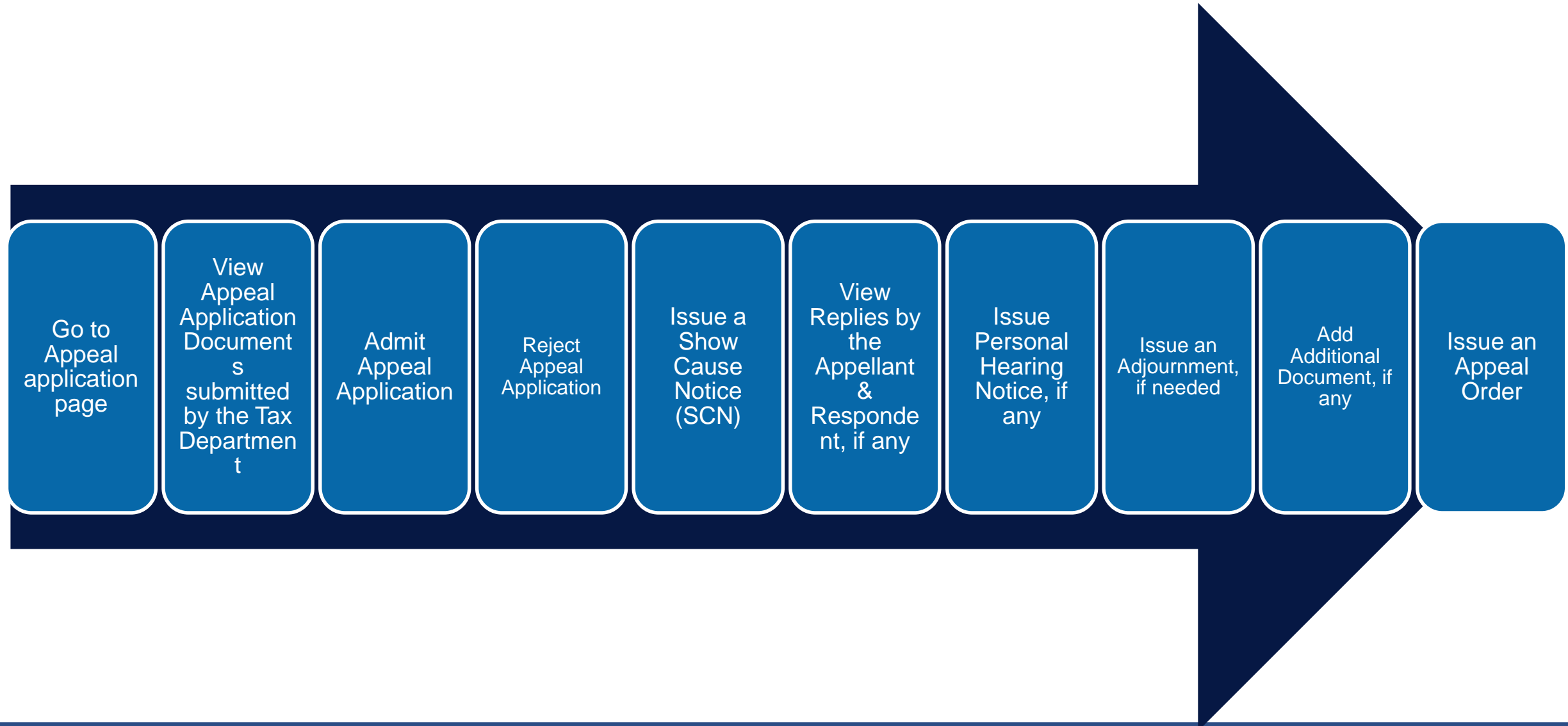


Important Points:- Appeal to Appellate Authority





Important Points:- Appeal to Appellate Authority





Important Points:- Appeal to Appellate Authority

When Appellate Authority passes the Order with status as "Modified" :

- Debit entry against a new demand Id for demand raised through Appeal order
- Credit entry against old demand Id for the amount under dispute.
- In DCR, existing demand status will be updated and new demand creation will be done.

When Appellate Authority passes the Order with status as "Rejected" (Demand Confirmed):

- The GST Portal will create no entries in the Part-II of the Liability Register.
- In DCR, existing demand status will be updated and new demand creation will be done.

When Appellate Authority passes the Order with status as "Confirmed" (Demand Rejected):

- Credit entry against old demand Id to the extent of amount under dispute.
- In DCR, existing demand status will be updated.



Screenshots of Appeal to Appellate Authority



Appeal by Tax Department

Go to Appeal application page by either searching for the ARN (Application Reference Number)/ GSTIN/ Status/ Period

Dashboard	Services ▾	Help ▾	Statutory Functions ▾	
Appeal & Revision	My Tasks	Cause List		
Application Inbox				



Appeal by Tax Department

Dashboard > Appeal Inbox

English

- Appeal filed by Tax Payer
- Appeal filed by Tax Department



Appeal by Tax Department

Dashboard > Appeal Inbox > Appeal Filed By Tax Department English

Appeal filed by Tax Department

ARN <input type="text" value="Enter ARN"/>	GSTIN/ Temporary ID/ UIN <input type="text" value="Enter GSTIN/ Temp ID/ UIN"/>	Status <input type="text" value="Select"/>
Period From <input type="text" value="DD/MM/YYYY"/>	Period To <input type="text" value="DD/MM/YYYY"/>	<input type="button" value="SEARCH"/>

- Status
- Select
 - Select
 - Appeal Submitted
 - Appeal Admitted
 - Appeal Rejected
 - Hearing Notice Issued
 - Reply Submitted
 - Adjournment Granted
 - Show Cause Notice Issued
 - Appeal Order Passed
 - Rectification Order Passed
 - Rectification Request Rejected
 - Rectification Request Submitted



Appeal by Tax Department

[Dashboard](#) > [Appeal Inbox](#) > Appeal Filed By Tax Department English

Appeal filed by Tax Department

ARN

GSTIN/ Temporary ID/ UIN

Status

Period From

Period To

ARN	Date of Application	Form No	GSTIN/Temporary ID/UIN	APPELLANT	RESPONDENT	Status
AD070918000011K	10/09/2018	GST APL-03	07APIPS0052D410	Nurul MOHAMADBHAI SAIYED	NURUL MOHAMADBHAI SAIYED	Appeal Submitted
AD0709180000079	06/09/2018	GST APL-03	07APIPS0052D410	Nurul MOHAMADBHAI SAIYED	NURUL MOHAMADBHAI SAIYED	Appeal Submitted



Appeal by Tax Department

[Dashboard](#) > [Appeal](#) English

ARN AD070918000011K	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 10/09/2018	Status Appeal Submitted
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APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Type of Documents	View Documents
Appeal to Appellate Authority	GST APL-03 Annexure appeal1



Appeal by Tax Department

View Appeal application document submitted by the Tax Department

[Dashboard](#) > [Appeal](#) English

ARN AD070918000011K	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 10/09/2018	Status Appeal Submitted
-------------------------------	--	--	-----------------------------------

APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Type of Documents	View Documents
Appeal to Appellate Authority	GST APL-03 Annexure appeal1



Appeal by Tax Department

Admit an Appeal Application

[Dashboard](#) > [Appeal](#) English

ARN AD070918000011K	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 10/09/2018	Status Appeal Submitted
-------------------------------	--	--	-----------------------------------

[APPLICATIONS](#)
[NOTICES](#)
[REPLIES](#)
[ORDERS](#)
[INTERNAL COMMUNICATION](#)
[RECTIFICATION](#)
[ADDITIONAL DOCUMENT](#)

ADD ORDER ▾
APPEAL ORDER
ADMIT APPEAL APPLICATION
REJECT APPEAL APPLICATION

Legal Name

Trade Name

NURUL MOHAMADBHAI SAIYED

GST

Order Number	Order Category	Date of Order	Passed By	Documents
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Appeal by Tax Department

Dashboard > Appeal English

ARN AD070918000011K	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 10/09/2018	Status Appeal Submitted
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APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYEDTrade Name GST

Form GST APL-02: Acknowledgment of submission of Appeal

Reference Number

ZA0709180000650

Generate Reference Number

Date of Appeal

10/09/2018

Upload Supporting Documents

Enter Document Description

Choose FileNo file chosen

Place

100:Zone 9:Delhi

Date

18/09/2018

Click on the link "Generate Reference Number" to generate a new Reference Number.

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

PREVIEW

SUBMIT



Appeal by Tax Department

FORM GST APL – 02
[Refer Rule 109(3)]

Acknowledgment for submission of appeal

Name of applicant Nurul MOHAMADBHAJ SAIYED	GSTIN/Temp ID/UIN 07APIPS0052D410	Date 18/09/2018
--	---	---------------------------

Your appeal has been successfully filed against ARN # AD070918000011K.

1. Reference Number -	ZA0709180000650
2. Date of filing -	10/09/2018
3. Time of filing -	03:54 PM
4. Place of filing -	chenani
5. Name of the person filing the appeal -	Nurul MOHAMADBHAJ SAIYED
6. Amount of pre-deposit -	NA
7. Date of acceptance of appeal -	18/09/2018
8. Date of appearance -	Date : NA Time : NA
9. Court Number/ Bench	Court : NA Bench : NA

Place : 100 Zone 9 Delhi
Date : 18/09/2018

Name : Pallavi Test Infy
Designation : Joint Commissioner
On behalf of Appellate Authority



Appeal by Tax Department

Dashboard > Appeal English

ARN AD070918000011K	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 10/09/2018	Status Appeal Submitted
------------------------	---	---	----------------------------

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ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Form GST APL-02: Acknowledgment of submission of Appeal

Reference Number ^{*}

ZA0709180000650

Generate Reference Number



Date of Appeal ^{*}

10/09/2018

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

Sample document  Doc1.pdf 

Place ^{*}

100:Zone 9:Delhi

Date

18/09/2018

Click on the link "Generate Reference Number" to generate a new Reference Number.

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Appeal by Tax Department



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Appeal by Tax Department


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD070918000011K	18/09/2018	07APIPS0052D410



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Appeal by Tax Department

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OK



Appeal by Tax Department

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ARN AD070918000011K	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 10/09/2018	Status Appeal Admitted
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Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

[ADD ORDER](#)

Order/Reference Number	Order Category	Date of Order	Passed By	Documents
ZA0709180000650	ADMIT APPEAL APPLICATION	18/09/2018	Pallavi Test Infy	GST APL-02 Sample document



Appeal by Tax Department

Reject an Appeal Application

[Dashboard](#) > [Appeal](#) English

ARN AD0709180000079	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 06/09/2018	Status Appeal Submitted
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Legal Name NURUL MOHAMADBHAI SAIYED**Trade Name** GST

ADD ORDER ▾
APPEAL ORDER
ADMIT APPEAL APPLICATION
REJECT APPEAL APPLICATION

Order Number	Order Category	Date of Order	Passed By	Documents
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Appeal by Tax Department

Goods and Services Tax

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100, Delhi

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Dashboard Appeal English

ARN
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07APIPS0052D410

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Legal Name NURUL MOHAMADBHA1 SAIYED Trade Name GST

Form GST APL-02: Acknowledgment of submission of Appeal

Reference Number*
ZA070918000070X
[Generate Reference Number](#)
Click on the link "Generate Reference Number" to generate a new Reference Number.

Date of Appeal*
06/09/2018

Reason for Rejection*
Select

Upload Supporting Documents
Enter Document Description

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Place*
100:Zone 9:Delhi

Date
18/09/2018

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Appeal by Tax Department

FORM GST APL – 02
[Refer Rule 109(3)]

Acknowledgment for submission of appeal

Name of applicant Nurul MOHAMADBHAJ SAIYED	GSTIN/Temp ID/UIN 07AIPS0052D410	Date 18/09/2018
--	--	---------------------------

Your appeal against ARN # AD0709180000079 has been rejected.

1. Reference Number -	ZAG70918000076X	
2. Date of filing -	06/09/2018	
3. Time of filing -	10:51 AM	
4. Place of filing -	Delhi	
5. Name of the person filing the appeal -	Nurul MOHAMADBHAJ SAIYED	
6. Amount of pre-deposit -	NA	
7. Date of rejection of appeal -	18/09/2018	
8. Reason for rejection -	Non/Short-Payment of admitted tax/ Interest/penalty & 10% disputed amount	
9. Date of appearance -	Date : NA	Time : NA
10. Court Number/ Bench	Court : NA	Bench : NA

Place : 100:Zone 9:Delhi
Date : 18/09/2018

Name : Pallavi Test Infy
Designation : Joint Commissioner
On behalf of Appellate Authority



Appeal by Tax Department

Goods and Services Tax

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Pallavi Test Infy 100, Delhi 0 21

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GSTIN/UIN/Temporary Id
07AP1PS0052D410

Date of Application/Case Creation
06/09/2018

Status
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ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED Trade Name GST

Form GST APL-02: Acknowledgment of submission of Appeal

Reference Number*
ZA0709180000070X
Generate Reference Number
Click on the link "Generate Reference Number" to generate a new Reference Number.

Date of Appeal*
06/09/2018
Reason for Rejection*
Non/Short-Payment of admitted tax/interest

Upload Supporting Documents
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Place*
100:Zone 9:Delhi
Date
18/09/2018

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ARN	Date	GSTIN
AD0709180000079	18/09/2018	07APIPS0052D410



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Appeal by Tax Department

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OK



Appeal by Tax Department

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ARN AD0709180000079	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 06/09/2018	Status Appeal Rejected
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Legal Name NURUL MOHAMADBHAI SAIYED**Trade Name** GST

Order/Reference Number	Order Category	Date of Order	Passed By	Documents
ZA0709180000070X	REJECT APPEAL APPLICATION	18/09/2018	Pallavi Test Infy	GST APL-02



Appeal by Tax Department

Issue a Show Cause Notice (SCN)

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ARN AD070918000011K	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 10/09/2018	Status Appeal Admitted
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Date	Place						



Appeal by Tax Department

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Type of Notice : **SHOW CAUSE NOTICE**

Notice No. *

[Generate Notice Number](#)

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject *

Previous Date of Hearing

New Date of Hearing *

Place of Hearing *

Upload Supporting Documents

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Place *

Date

Recipient Of Notice *

Status of Previous Hearing

New Time of Hearing *

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 Tip

Slide 97



Appeal by Tax Department

Office of the Appellate Authority, Delhi
100:Zone 9:Delhi

Show Cause Notice

Notice Number : ZA070918000066M Date : 18/09/2018
Appeal No : AD070918000011K Date of Appeal : 10/09/2018

As per the information available on record of hearing in this matter and the reasons mentioned in the attached Annexure, it appears that either or all of following have taken place

(i) You have not paid tax dues completely; or
(ii) Refund has been released erroneously; or
(iii) Input tax credit has been wrongly availed for the order in appeal

Therefore, you are hereby directed to show cause as to why the appropriate order, as described under subsection (11) of Section 107 of the CGST/SGST Act, should not be passed in this matter. You may furnish your reply along with relevant documents to the undersigned by the date and time specified below:-

S. No.	Particulars	Details
1	Date of Personal Hearing	21/09/2018
2	Time of Personal Hearing	10:00 AM
3	Place where Personal Hearing will be held	Delhi


You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the above mentioned date and time.

Place : 100:Zone 9:Delhi
Date : 18/09/2018

Name : Pallavi Test Infy
Designation : Joint Commissioner
Jurisdiction : 100:Zone 9:Delhi



Appeal by Tax Department

**Goods and Services Tax**

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Pallavi Test Infy ~
100, Delhi

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Status
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Type of Notice : **SHOW CAUSE NOTICE**

Notice No.*
ZA070918000066M
[Generate Notice Number](#)

Recipient Of Notice*
Appellant

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject*
SCN

Previous Date of Hearing
DD/MM/YYYY

Status of Previous Hearing
Select

New Date of Hearing*
21/09/2018

New Time of Hearing*
10 HH 00 MM AM

Place of Hearing*
Delhi

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

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Place*
100:Zone 9:Delhi

Date
18/09/2018

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Appeal by Tax Department


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ARN	Date	GSTIN
AD070918000011K	18/09/2018	07APIPS0052D410



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Appeal by Tax Department

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OK



Appeal by Tax Department

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GSTIN/UIN/Temporary Id
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Date of Application/Case Creation
10/09/2018

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Show Cause Notice Issued

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ADD NOTICE

Notice No.	Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents	Act
		Date	Place						
ZA070918000066M	SHOW CAUSE NOTICE	21/09/2018 10:00 AM	Delhi	18/09/2018	Pallavi Test Infy, Joint Commissioner	NA	NA	Show Cause Notice	N



Appeal by Tax Department

View Replies by the Appellant & Respondent, if any

Dashboard > Appeal

English

ARN AD070718000035E	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 18/07/2018	Status Reply Submitted
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Reply Number	Notice Number	Filed By	Date of Reply	Documents	Action
ZA070718000182U	ZA070718000178J	NURUL MOHAMADBHAI SAIYED	18/07/2018	Reply Document	NA
ZA0707180002012	ZA070718000178J	NURUL MOHAMADBHAI SAIYED	20/07/2018	Reply Document	NA
ZA0707180002020	ZA070718000178J	Haripriya Santhanam	20/07/2018	Reply Document	NA



Appeal by Tax Department

Issue Personal Hearing Notice, if any

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ARN AD070918000004F	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 04/09/2018	Status Appeal Admitted
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PERSONAL HEARING

ADJOURNMENT

Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents	Action
Date	Place						



Appeal by Tax Department

Goods and Services Tax

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GSTIN/UIN/Temporary Id
07APIPS0052D410

Date of Application/Case Creation
04/09/2018

Status
Appeal Admitted

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Type of Notice : PERSONAL HEARING

Notice No.*
ZA070918000067K

Generate Notice Number

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject*
NATURE OF NOTICE

Previous Date of Hearing
DD/MM/YYYY

New Date of Hearing*
DD/MM/YYYY

Place of Hearing*
VENUE

Upload Supporting Documents

Enter Document Description

Choose File

no file chosen

Place*
100:Zone 9:Delhi

Date
18/09/2018

Recipient Of Notice*
Select

Status of Previous Hearing
Select

New Time of Hearing*
-- HH -- MM --

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Appeal by Tax Department

Office of the Appellate Authority, Delhi
100:Zone 9:Delhi

Notice of Personal Hearing

Notice Number : ZA070918000067K Date : 18/09/2018
Appeal No : AD070918000004F Date of Appeal : 04/09/2018

This is to inform you that based on the reasons mentioned in the attached Annexure, personal hearing in respect of Appeal filed before the Appellate Authority has been scheduled.

You are required to appear before the Appellate Authority either in person or through authorized representative for representing your case on the date, time and place, as mentioned in table below.


S. No.	Particulars	Details
1	Date of Personal Hearing	21/09/2018
2	Time of Personal Hearing	09:00 AM
3	Place where Personal Hearing will be held	Delhi

Place : 100:Zone 9:Delhi
Date : 18/09/2018

Name : Pallavi Test Infy
Designation : Joint Commissioner
Jurisdiction : 100:Zone 9:Delhi



Appeal by Tax Department

**Goods and Services Tax**

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ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
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Type of Notice : **PERSONAL HEARING**

Notice No. *
ZA0709180000067K
[Generate Notice Number](#)
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Subject *
Personal Hearing

Previous Date of Hearing
DD/MM/YYYY 

New Date of Hearing *
21/09/2018 

Place of Hearing *
Delhi

Upload Supporting Documents

Enter Document Description

[Choose File](#) | No file chosen

Place *
100:Zone 9:Delhi

Date
18/09/2018

Recipient Of Notice *
Appellant

Status of Previous Hearing
Select

New Time of Hearing *
09 : HH 00 : MM AM

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Appeal by Tax Department


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ARN	Date	GSTIN
AD070918000004F	18/09/2018	07APIPS0052D410



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Appeal by Tax Department

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Appeal by Tax Department

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ARN
AD070918000004F

GSTIN/UIN/Temporary Id
07APIPS0052D410

Date of Application/Case Creation
04/09/2018

Status
Hearing Notice Issued

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ADD NOTICE

Notice No.	Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents
		Date	Place					
ZA070918000067K	PERSONAL HEARING	21/09/2018 09:00 AM	Delhi	18/09/2018	Pallavi Test Infy, Joint Commissioner	NA	NA	Notice of Personal Hearing



Appeal by Tax Department

Issue an Adjournment, if needed

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ARN AD070918000004F	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 04/09/2018	Status Hearing Notice Issued
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ADD NOTICE ▾

SHOW CAUSE NOTICE
PERSONAL HEARING
ADJOURNMENT

Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents
	Date	Place					
PERSONAL HEARING	21/09/2018 09:00 AM	Delhi	18/09/2018	Pallavi Test Infy, Joint Commissioner	NA	NA	Notice of Personal Hearing

◀ ▶



Appeal by Tax Department

Goods and Services Tax

Dashboard | Appeal

ARN: AD070918000004F | GSTIN/UTN/Temporary Id: 07AIPIS0052D410 | Date of Application/Case Creation: 04/09/2018 | Status: Hearing Notice Issued

English

APPLICATIONS

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ADDITIONAL DOCUMENT

Type of Notice: **ADJOURNMENT**

Notice No. *
ZA07091800000681

Generate Notice Number

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject *

NATURE OF NOTICE

Previous Date of Hearing *

DD/MM/YYYY

New Date of Hearing *

DD/MM/YYYY

Place of Hearing *

YBHU

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Choose File No file chosen

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Place *

100/Zone 9/Delhi

Date

18/09/2018

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Status of Previous Hearing

Select

Select

Hearing Attended

Hearing Adjourned by on the request of Appellant

Hearing Adjourned by on the request of Respondent

Hearing Adjourned on the request of appellate authority on administrative ground

Recipient Of Notice *

Select


Select

Appellant

Respondent

Appellant & Respondent

Appeal by Tax Department


Goods and Services Tax

[Skip to Main Content](#)

[Pallavi Test Infy - 100, Delhi](#)

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Dashboard

Appeal

English

ARN

AD07091B000004F

GSTIN/UIN/Temporary Id

07APIPS0052D410

Date of Application/Case Creation

04/09/2018

Status

Hearing Notice Issued

APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Type of Notice : **ADJOURNMENT**

Notice No.*

ZA07091B00000681

Generate Notice Number

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject*

NATURE OF NOTICE

Previous Date of Hearing*

DDMMYYYY

New Date of Hearing*

DDMMYYYY

Place of Hearing*

VENUE

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'discarded' if 'Add Document' button is not clicked.

Place*

100:Zone 9:Delhi

Date

18/09/2018

Recipient Of Notice*

Select

Status of Previous Hearing*

Select

New Time of Hearing*

--

HH

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MM

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DD

BACK

PREVIEW

SUBMIT

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Appeal by Tax Department

Office of the Appellate Authority, Delhi
100:Zone 9:Delhi

Notice of Adjournment

Notice Number : ZA0709180000681 Date : 18/09/2018
Appeal No : AD070918000004F Date of Appeal : 04/09/2018

On the perusal of Application, the personal hearing proceeding in respect of Appeal is adjourned.


Based on the reasons mentioned in the attached Annexure, you are required to appear before the Appellate Authority either in person or through authorized representative for representing your case on the date, time and place, as mentioned in table below.

S. No.	Particulars	Details
1	Date of Personal Hearing	20/09/2018
2	Time of Personal Hearing	10:00 AM
3	Place where Personal Hearing will be held	Delhi

Place : 100:Zone 9:Delhi
Date : 18/09/2018

Name : Pallavi Test Infy
Designation : Joint Commissioner
Jurisdiction : 100:Zone 9:Delhi

Appeal by Tax Department


Goods and Services Tax

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[Relief: Test Entry](#) 100, Delhi

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Dashboard
Appeal

English

ARN

AD070918000004F

GSTIN/VIN/Temporary Id

07AP1P50052D410

Date of Application/Case Creation

04/09/2018

Status

Hearing Notice Issued

APPLICATIONS

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REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Type of Notice : **ADJOURNMENT**

Notice No.*

ZAD07091800000681

Generate Notice Number

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject*

Adjournment

Previous Date of Hearing*

17/09/2018

New Date of Hearing*

20/09/2018

Place of Hearing*

Delhi

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

File with PDF or JPEG format is only allowed.

Maximum File size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Place*

100:Zone 9:Delhi

Date

18/09/2018

Recipient Of Notice*

Appellant

Status of Previous Hearing*

Hearing Adjourned by on the request

New Time of Hearing*

10 HH 00 MM AM

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You are going to issue the notice. Do you want to continue ? Note : Once issued, notice cannot be edited / deleted.

CANCEL


PROCEED



Appeal by Tax Department


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD070918000004F	18/09/2018	07APIPS0052D410



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 Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC



Appeal by Tax Department

[Dashboard >](#)English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK



Appeal by Tax Department

[Dashboard](#) > [Appeal](#)English

ARN
AD070918000004F

GSTIN/UTN/Temporary Id
07APIPS0052D410

Date of Application/Case Creation
04/09/2018

Status
Adjournment Granted

APPLICATIONS

NOTICES

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INTERNAL COMMUNICATION

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ADDITIONAL DOCUMENT

ADD NOTICE ▾

Notice No.	Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Document
		Date	Place					
ZA070918000067K	PERSONAL HEARING	21/09/2018 09:00 AM	Delhi	18/09/2018	Pallavi Test Infy, Joint Commissioner	NA	NA	Notice Person Hearir
ZA070918000068I	ADJOURNMENT	20/09/2018 10:00 AM	Delhi	18/09/2018	Pallavi Test Infy, Joint Commissioner	17/09/2018	Hearing Adjourned by on the request of Appellant	Notice Adjournment



Appeal by Tax Department

Issue an Appeal Order

[Dashboard](#) > [Appeal](#) English

ARN AD070918000004F	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 04/09/2018	Status Adjournment Granted
-------------------------------	--	--	--------------------------------------

[APPLICATIONS](#)
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[INTERNAL COMMUNICATION](#)
[RECTIFICATION](#)
[ADDITIONAL DOCUMENT](#)

ADD ORDER

APPEAL ORDER
ADMIT APPEAL APPLICATION
REJECT APPEAL APPLICATION

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Order Number	Order Category	Date of Order	Passed By	Documents
0022Y	ADMIT APPEAL APPLICATION	04/09/2018	Pallavi Test Infy	GST APL-02




Slide 123



Appeal by Tax Department

Amount of demand/ refund confirmed					
Tax (₹)		Cess (₹)		Total (₹)	
Sl. No.	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount
0	0	0	0	500	0
0	0	0	0	100	0
0	0	0	0	100	0
0	0	0	0	0	0
0	0	0	0	50	0
0	0	0	0	0	0

Appeal by Tax Department


Goods and Services Tax

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[Statutory Functions](#)

Dashboard - Appeal

ARN

ADG709180000604F

GSTIN/URN/Temporary ID

07AIPD500520410

Date of Application/Case Creation

04/01/2018

Status

Adjournment Granted

English

APPLICATIONS

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ADDITIONAL DOCUMENT

Legal Name

HURUL MOHAMMAD SAIED

Trade Name

GST

Form GST/APL-04: Summary of the demand after issue of order by the Appellate Authority

Appeal Order Details

Order Number*

ZAG709180000604F

Date of Appeal Order

18/09/2018

Generate Order Number

Click on the link 'Generate Order Number' to generate a new Order Number.

Type of Order :

Demand Order

Order appealed against

ZAG709180000003V

Date

03/09/2018

Status of Order*

Select

Amount of demand/ refund confirmed

Sl	grated tax (₹)		Cess (₹)		Total (₹)	
	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount
300	0	0	0	0	500	0
100	0	0	0	0	100	0
100	0	0	0	0	100	0
0	0	0	0	0	0	0
50	0	0	0	0	50	0
0	0	0	0	0	0	0
					0	0

Attachment to GST APL-04*

Choose File

No file chosen

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Place*

100 Zone 9/Delhi

Date

18/09/2018

BACK

PREVIEW

SUBMIT

File with PDF format is only allowed.

Maximum file size for upload is 10MB.

Upload details of Personal Hearing & Order in brief in PDF format as Attachment to GST APL-04.

File with PDF & JPEG format is only allowed.

Maximum file size for upload is 3MB.

Maximum 2 other documents can be attached in the application.

Click on Add Document button to add the Supporting Document. uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

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Appeal by Tax Department

FORM GST APL – 04
[Refer Rule 113(1) & 115]

Summary of the demand after issue of order by the Appellate Authority, Tribunal OR Court

Order no. - ZA070918000069G Date of Order - 18/09/2018

1. GSTIN/Temporary ID/ UIN -	07APIP50052D410
2. Name of the appellant -	NURUL MOHAMAD BHAI SAIYED
3. Address of the appellant -	
4. Order appealed against - Number - ZA070918000003Y	Date - 03/09/2018
5. Appeal - Number - AD070918000004F	Date - 04/09/2018
6. Personal Hearing -	Refer to Annexure
7. Order in brief -	Refer to Annexure
8. Status of Order -	Confirmed
9. Amount of demand confirmed:	

Particulars		Central Tax (₹)	State/ UT Tax (₹)	Integrated Tax (₹)	Cess (₹)	Total (₹)
Tax	Disputed Amount	0	0	500	0	500
	Determined Amount	0	0	0	0	0
Interest	Disputed Amount	0	0	100	0	100
	Determined Amount	0	0	0	0	0
Penalty	Disputed Amount	0	0	100	0	100
	Determined Amount	0	0	0	0	0
Fees	Disputed Amount	0	0	0	0	0
	Determined Amount	0	0	0	0	0
Others	Disputed Amount	0	0	50	0	50
	Determined Amount	0	0	0	0	0

Place: 100:Zone 9:Delhi
Date: 18/09/2018

Name: Pallavi Test Infy
 Designation: Joint Commissioner
 Jurisdiction: 100:Zone 9:Delhi



Appeal by Tax Department

Goods and Services Tax

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Dashboard Appeal

APIL
AD079918000004F

GSTN/URN/Temporary Id
07APIS0652D410

Date of Application/Case Creation
04/09/2018

Status
Adjudgement Granted

APPLICATIONS

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RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMMAD HAS SARIYED

Trade Name GST

Form GST APL-04: Summary of the demand after issue of order by the Appellate Authority

Appeal Order Details

Order Number*
ZAD79918000000963

Date of Appeal Order
18/09/2018

Generate Order Number

Click on the link 'Generate Order Number' to generate a new Order Number.

Type of Order
Demand Order

Order appealed against
ZAD799180000002V

Date
02/09/2018

Status of Order*
Confirmed

Amount of demand/ refund confirmed

Sl	Interest tax (₹)		Cess (₹)		Total (₹)	
	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount
500	0	0	0	0	500	0
100	0	0	0	0	100	0
100	0	0	0	0	100	0
0	0	0	0	0	0	0
50	0	0	0	0	50	0
0	0	0	0	0	0	0

Annexure to GST APL-04
Doc1.pdf

Upload Supporting Documents
Enter Document Description
Choose File No file chosen

Place*
100-Zone 9(Delhi)

Date
18/09/2018

BACK

PREVIEW

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Go to Main Content

Full Screen Info

0

1

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Warning

You are about to Submit GST APL - 04. Would you like to proceed?

CANCEL


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Appeal by Tax Department


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ARN	Date	GSTIN
AD070918000004F	18/09/2018	07APIPS0052D410



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ISSUE WITH DSC



Appeal by Tax Department

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Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK



Appeal by Tax Department

[Dashboard](#) > [Appeal](#) English

ARN AD070918000004F	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 04/09/2018	Status Appeal Order Passed
-------------------------------	--	--	--------------------------------------

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[INTERNAL COMMUNICATION](#)
[RECTIFICATION](#)
[ADDITIONAL DOCUMENT](#)

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

[ADD ORDER](#)

Order/Reference Number	Order Category	Date of Order	Passed By	Documents
ZA070918000022Y	ADMIT APPEAL APPLICATION	04/09/2018	Pallavi Test Infy	GST APL-02
ZA070918000069G	APPEAL ORDER	18/09/2018	Pallavi Test Infy	GST APL-04 Doc1



Appeal by Tax Department

Add Additional Document, if any

[Dashboard](#) > [Appeal](#) English

ARN AD070718000040N	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 18/07/2018	Status Appeal Admitted
-------------------------------	--	--	----------------------------------

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[ORDERS](#)
[INTERNAL COMMUNICATION](#)
[RECTIFICATION](#)
[ADDITIONAL DOCUMENT](#)

[ADD DOCUMENTS](#)
No records Found



Appeal by Tax Department

APPLICATIONS

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ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Date of Hearing^{*}

DD/MM/YYYY

Document Description^{*}

Documents Submitted By^{*}

Upload Documents^{*}

Choose File

No file chosen

^{*} Indicates Mandatory Fields

1

File with PDF or JPEG format is only allowed.

1

Maximum file size for upload is 5MB.

1

Maximum 5 additional documents can be attached for one Date of hearing.

1

Click on **Add** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

SUBMIT



Appeal by Tax Department

APPLICATIONS

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INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Date of Hearing •

06/08/2018 

Document Description •

Documents Submitted By •

Upload Documents •

Choose File


No file chosen


• Indicates Mandatory Fields

06/08/2018

V sinduri

Recorded during hearing


Document.pdf



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SUBMIT

❗ File with PDF or JPEG format is only allowed.

❗ Maximum file size for upload is 5MB.

❗ Maximum 5 additional documents can be attached for one Date of hearing.

❗ Click on **Add** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Slide 134



Appeal by Tax Department



Warning

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CANCEL

PROCEED



Appeal by Tax Department

APPLICATIONS

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INTERNAL
COMMUNICATION

RECTIFICATION

ADDITIONAL
DOCUMENT

ADD DOCUMENTS

Date of Hearing	Document Description	Document Submitted By	Updated by (name & designation)	Download Document
06/08/2018	Recorded during hearing	V sinduri	Pallavi Test Infy, Joint Commissioner	 Document.pdf



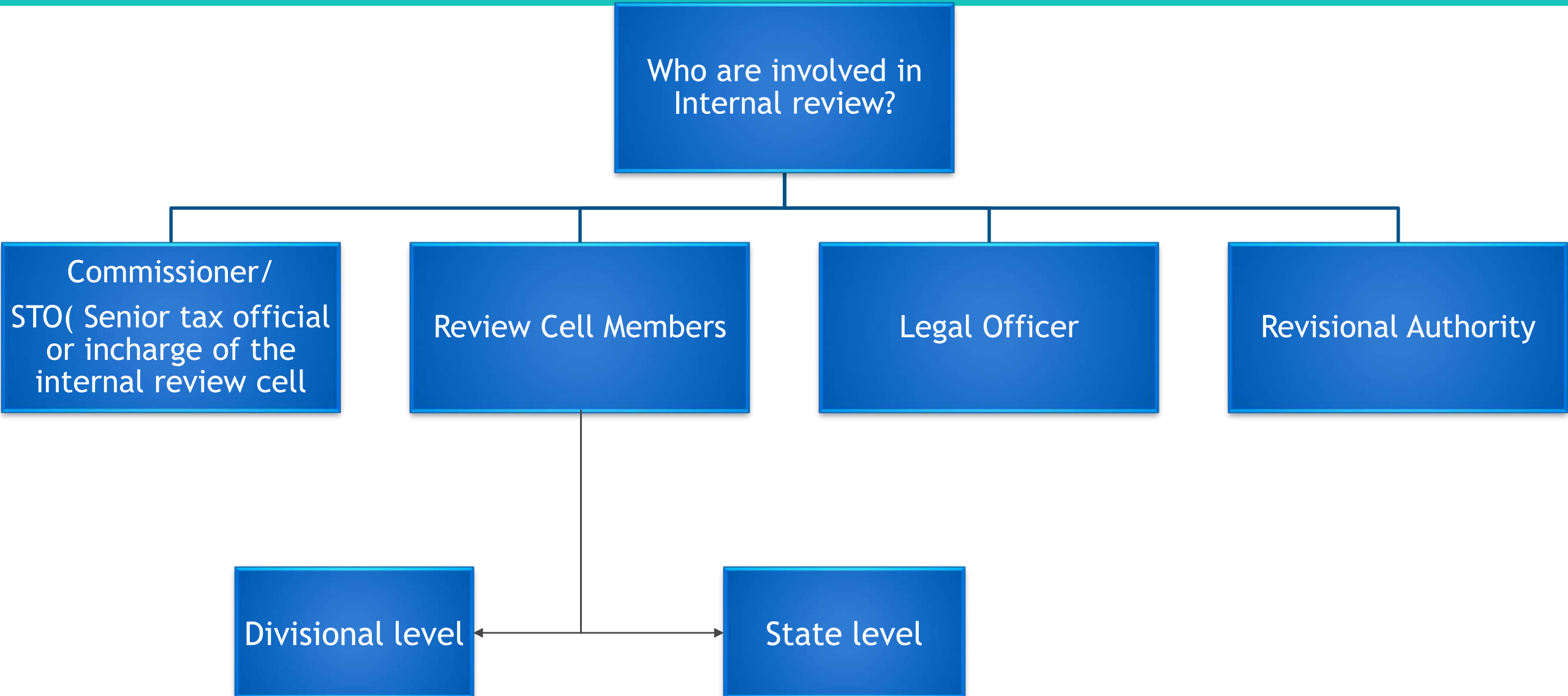
Appeal & Revisions

Appeal & Revisions

- File an appeal as a Taxpayer/ unregistered person against an Order issued by Tax Official. (APL-01)
- File an appeal as a Tax Official against any Order issued under the act by an adjudicating authority.(APL-03)
- Review appeal application submitted by Tax Department & Tax payer to Appellate Authority. (APL-02, APL-04)
- Understand the role of Internal Review Cell

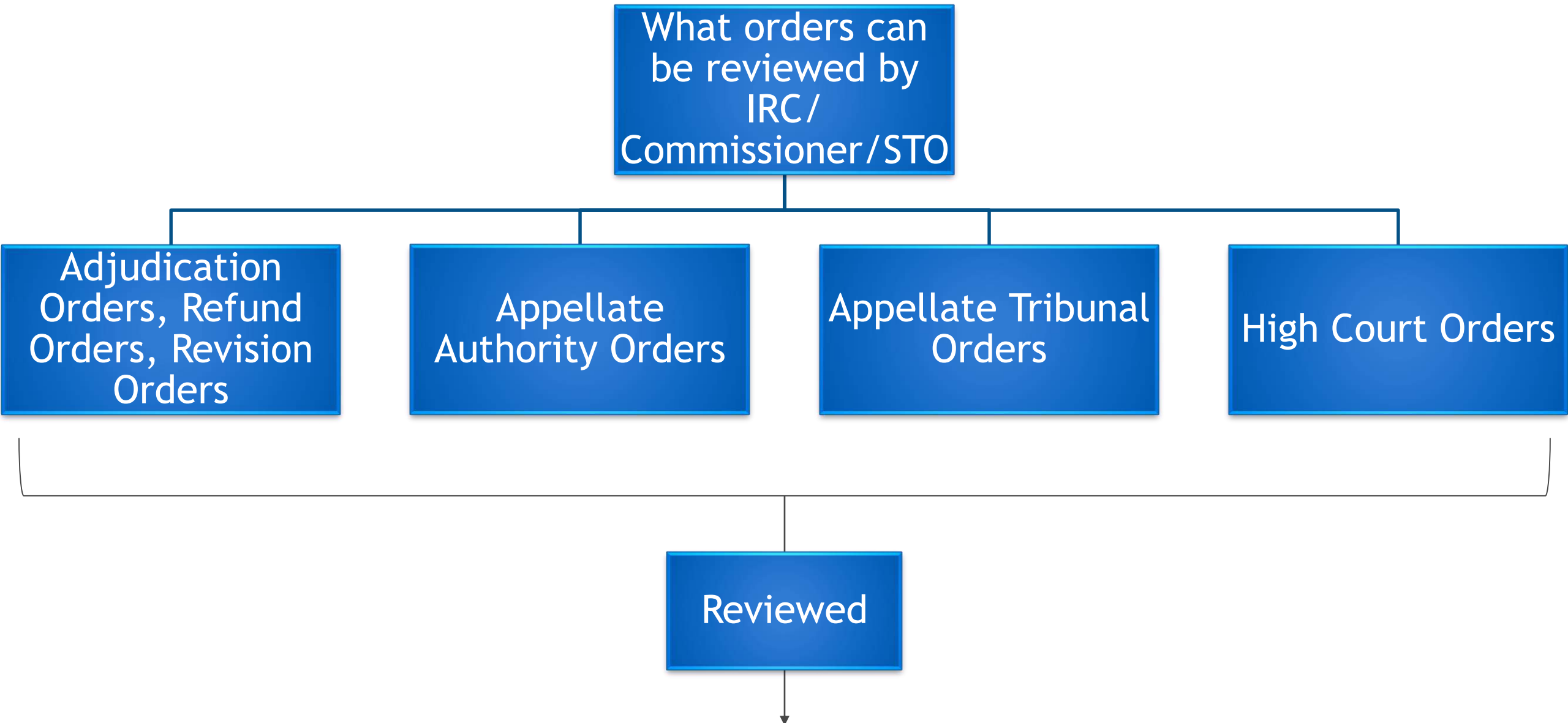


Internal Review Cell



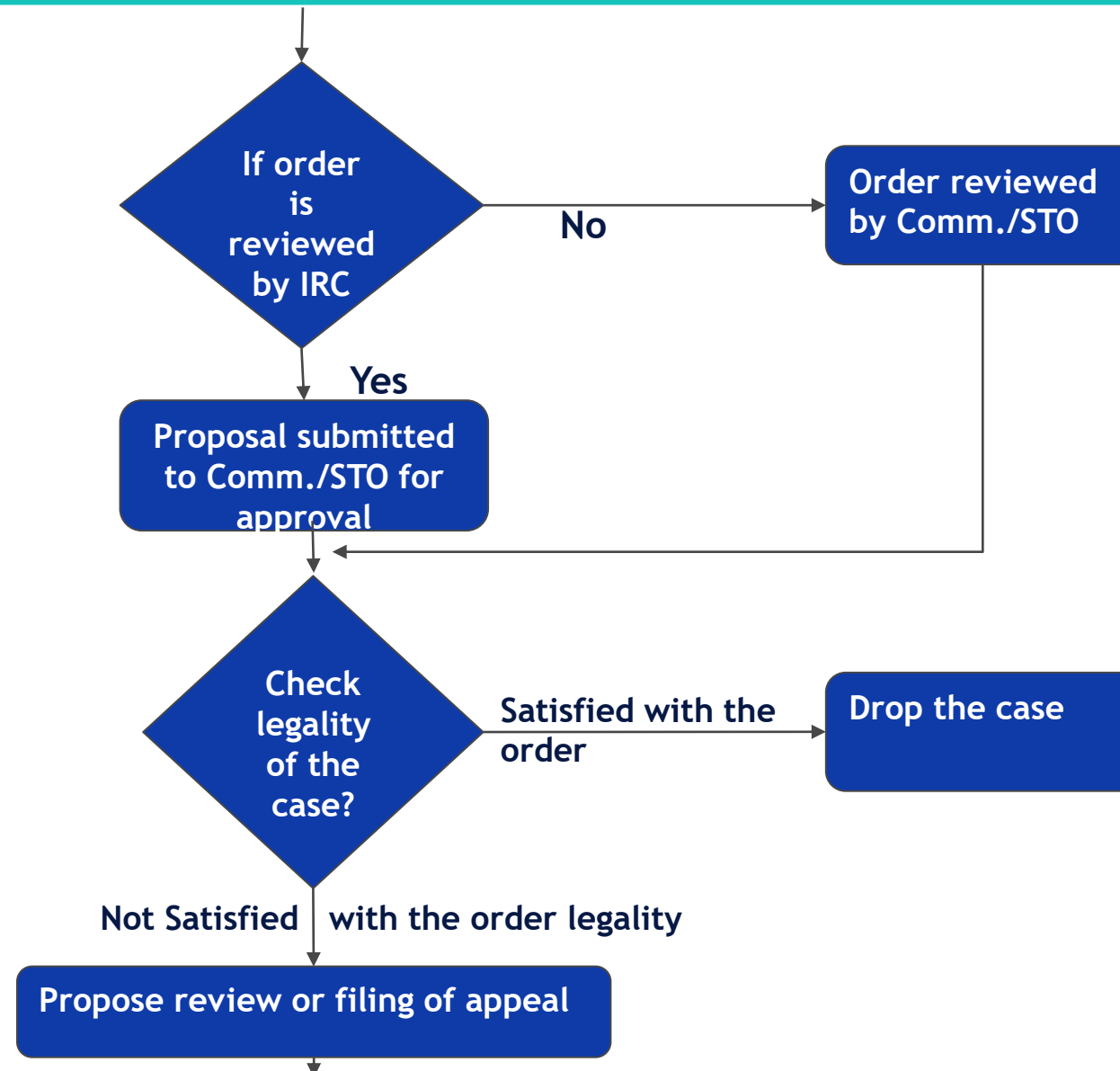


Internal Review Cell



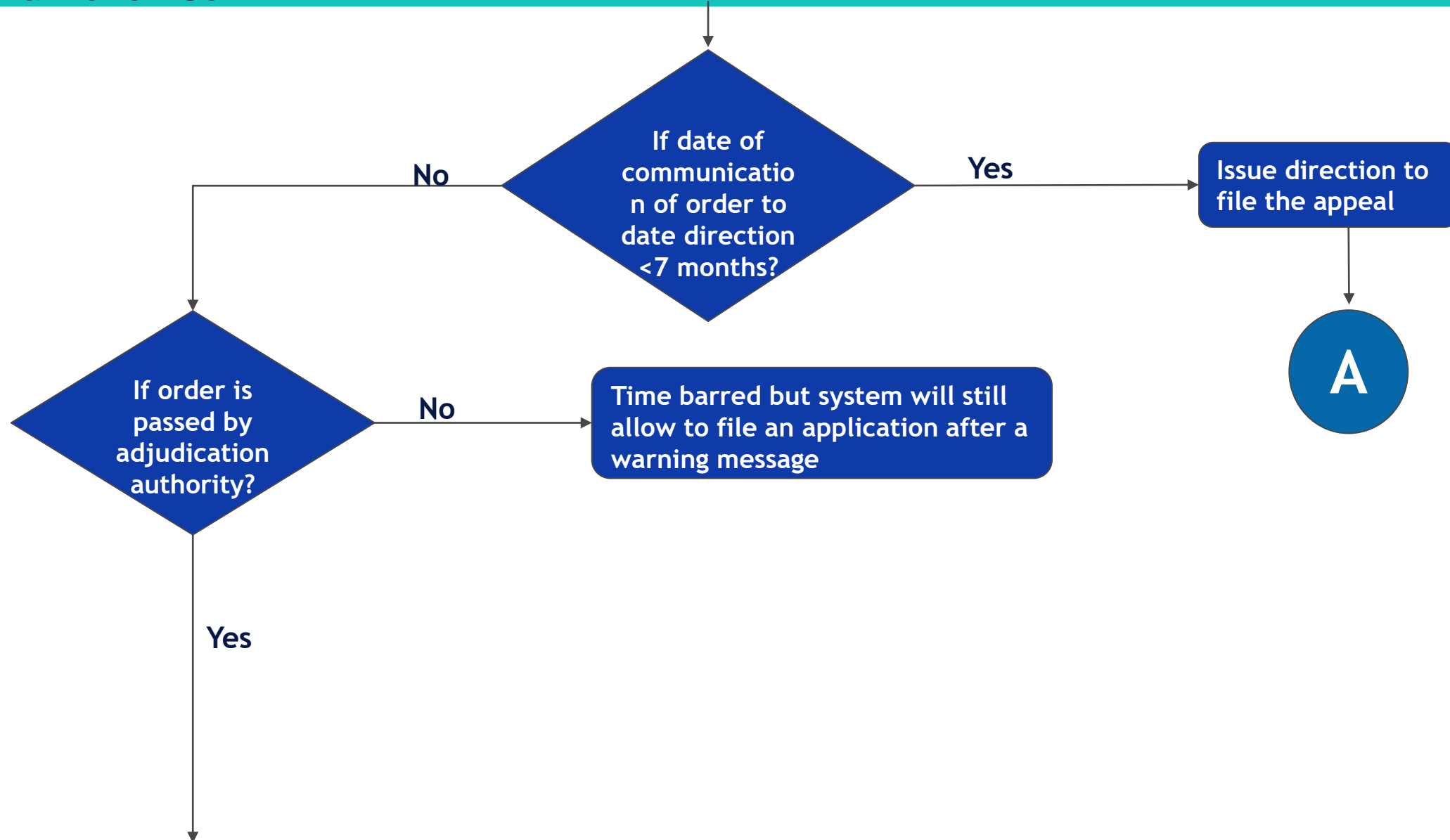


Internal Review Cell



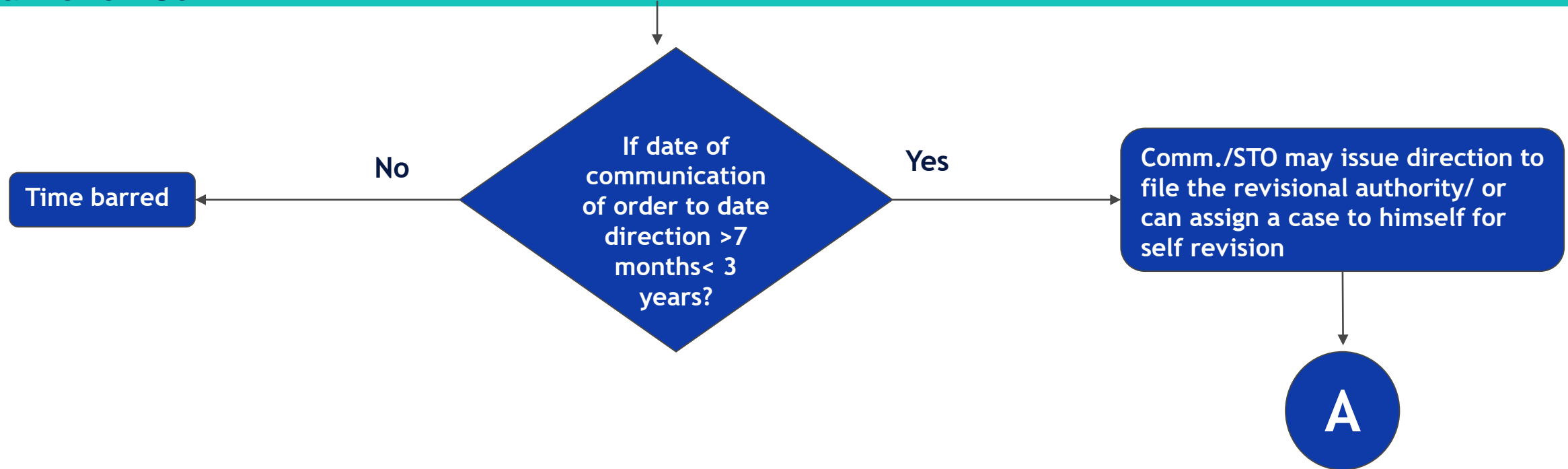


Internal Review Cell



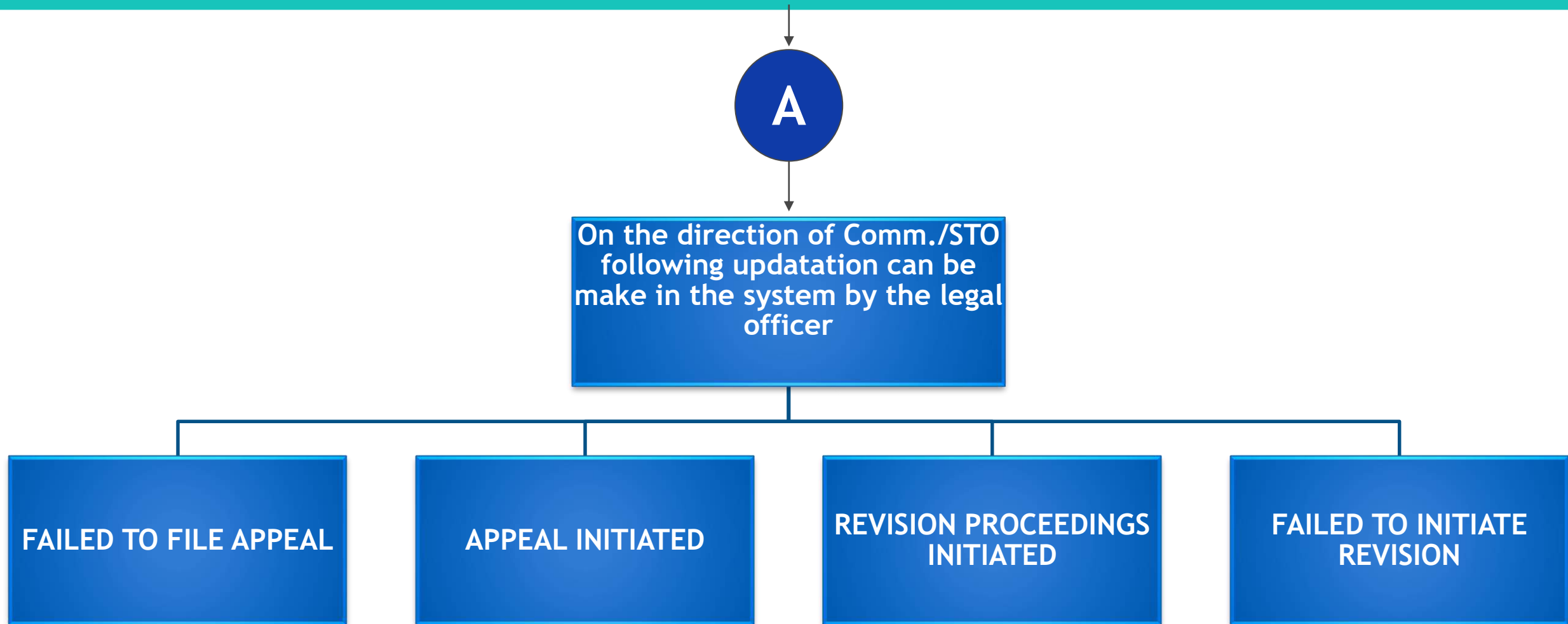


Internal Review Cell





Internal Review Cell





Internal Review Cell

Tax Official Roles on the GST Portal (*assigned by the State Admin*) to Process Applications:

- Internal Review Cell (IRC) Members
- Commissioner/Senior tax officer (STO)
- Legal Officer (LA)
- Revisional Authorities (RA)

Proposal Tab Name	Taking Action on Each Tab	Tax Official Role
ORDER DETAILS	Download and View the impugned Order to be reviewed	<ul style="list-style-type: none">• IRC• Commissioner/STO• LA• RA
PROPOSAL	Download and View Submitted Proposal against the impugned Order	<ul style="list-style-type: none">• IRC• Commissioner/STO
DIRECTIONS	Issue Directions (DIRECT TO FILE APPEAL/REVISE ORDER/DIRECT TO REVISE THE ORDER/DROP THE CASE)	<ul style="list-style-type: none">• Commissioner/STO
	Download and View Directions	<ul style="list-style-type: none">• IRC• Commissioner/STO• LA• RA
ACTIONS	Add Actions (FAILED TO FILE APPEAL/REVISIONS PROCEEDINGS INITIATED/APPEAL INITIATED/FAILED TO INITIATE REVISION)	<ul style="list-style-type: none">• Commissioner/STO• LA• RA
	Download and View ACTIONS	<ul style="list-style-type: none">• IRC• Commissioner/STO• LA• RA

Internal
Review
Cell



Internal Review Cell

Search Orders on GST Portal for Review

The screenshot displays the GST portal interface. At the top, the header includes the Government of India logo, the text 'Goods and Services Tax', and user information for 'Prakash Kumar' from '100, Delhi'. Navigation links for 'Skip to Main Content', 'A+', and 'A-' are also present. The main navigation bar contains 'Dashboard', 'Services', 'Help', and 'Statutory Functions'. The 'Statutory Functions' dropdown menu is open, showing 'View Orders', 'Appeal & Revision', and 'Cause List'. The 'View Orders' option is highlighted with a red box. Below this, a card shows '0' for 'Registration'. A list of application types is shown: 'Application for Registration', 'Application for Enrolment', 'Application for Amendment', and 'Application for Surrender', each with a count of '0'. On the right, an 'Alerts' section states 'No Latest Alert Available' with a 'View All' link.

Goods and Services Tax

Skip to Main Content A+ A-

Prakash Kumar 100, Delhi 0 1

Dashboard Services Help Statutory Functions

View Orders Appeal & Revision Cause List

0
Registration

- 0 Application for Registration
- 0 Application for Enrolment
- 0 Application for Amendment
- 0 Application for Surrender

Alerts

No Latest Alert Available

[View All](#)



Internal Review Cell

Dashboard > View Orders English

View Orders

Order category * <input type="text" value="Select"/>	Period From * <input type="text" value="DD/MM/YYYY"/>	Period To * <input type="text" value="DD/MM/YYYY"/>
Zone <input type="text" value="Select"/>	Ward <input type="text" value="Select"/>	
Tax Liabilities/ Refund above ⓘ <input type="text" value="0"/>	GSTIN/ Temporary ID/ UIN <input type="text" value="Enter GSTIN"/>	Order Number <input type="text" value="Enter Order number"/>
		<input type="button" value="SEARCH"/>

Order category *

- Select
- Adjudication Orders
- Refund Orders
- Revision Orders
- Appellate Authority Orders
- Appellate Tribunal Orders
- High Court Orders



Internal Review Cell

[Dashboard](#) > [View Orders](#) English

View Orders

Order category •

Adjudication Orders ▼

Zone

Select ▼

Tax Liabilities/ Refund above ⓘ

0

Period From •

01/07/2018

Ward

Select ▼

GSTIN/ Temporary ID/ UIN

Enter GSTIN

Period To •

07/08/2018

Order Number

Enter Order number

SEARCH

Order Category	Order No.	Date of Order	GSTIN/Temporary ID/UIN	Status	Action	
Adjudication Orders	123-2346-1	02/08/2018	07APIPS0052D311	Order Issued	View Order	Propose Review
Adjudication Orders	123-2346	31/07/2018	07APIPS0052D311	Order Issued	View Order	Propose Review



Internal Review Cell

View Orders and review them for Legality and Propriety

[Dashboard](#) > [View Orders](#) English

View Orders

Order category *

Adjudication Orders ▼

Zone

Select ▼

Tax Liabilities/ Refund above ⓘ

0

Period From *

01/07/2018

Ward

Select ▼

GSTIN/ Temporary ID/ UIN

Enter GSTIN

Period To *

07/08/2018

Order Number

Enter Order number

SEARCH

Order Category	Order No.	Date of Order	GSTIN/Temporary ID/UIN	Status	Action
Adjudication Orders	123-2346-1	02/08/2018	07APIPS0052D311	Order Issued	View Order / Propose Review
Adjudication Orders	123-2346	31/07/2018	07APIPS0052D311	Order Issued	View Order / Propose Review



Internal Review Cell

[Dashboard](#) > [View Orders](#) **View Order** English

Taxpayer Details



GSTIN/ Temporary ID/ UIN	Legal Name	Address
07ACXPK3463AC15	MUKESH DHANJIBHAI KARSHALA	1, karol, bagh, South West Delhi, Delhi, 110000

Order Details



Order category	Order Number	Date
Adjudication Orders	ZA070718000245Q	26/07/2018

Passed By
Nurul MOHAMADBHAI SAIYED, Assistant Commissioner

Order Documents

 NF_ORDER_ZA070718000245Q_20180726114327.pdf	 GSTR3B_07AJIPA1572EE41_012018.pdf
--	---

Supporting Documents

 NF_ORDER_ZA070718000245Q_20180726114327.pdf	 GSTR3B_07AJIPA1572EE41_012018.pdf
--	---

[BACK](#) [PROPOSE REVIEW](#)



Internal Review Cell

Create a Proposal case

[Dashboard](#) > [View Orders](#) English

View Orders

Order category *

Adjudication Orders ▼

Zone

Select ▼

Tax Liabilities/ Refund above ⓘ

0

Period From *

01/07/2018

Ward

Select ▼

GSTIN/ Temporary ID/ UIN

Enter GSTIN

Period To *

07/08/2018

Order Number

Enter Order number

SEARCH

Order Category	Order No.	Date of Order	GSTIN/Temporary ID/UIN	Status	Action
Adjudication Orders	123-2346-1	02/08/2018	07APIPS0052D311	Order Issued	View Order / Propose Review



Internal Review Cell

[Dashboard](#) > [View Orders](#) [View Order](#) English

Taxpayer Details



GSTIN/ Temporary ID/ UIN	Legal Name	Address
07ACXPK3463AC15	MUKESH DHANJIBHAI KARSHALA	1, karol, bagh, South West Delhi, Delhi, 110000

Order Details



Order category	Order Number	Date
Adjudication Orders	ZA070718000245Q	26/07/2018

Passed By
Nurul MOHAMADBHAI SAIYED, Assistant Commissioner

Order Documents

 NF_ORDER_ZA070718000245Q_20180726114327.pdf	 GSTR3B_07AJIPA1572EE41_012018.pdf
--	--

Supporting Documents

 NF_ORDER_ZA070718000245Q_20180726114327.pdf	 GSTR3B_07AJIPA1572EE41_012018.pdf
--	--

[BACK](#) [PROPOSE REVIEW](#)



Internal Review Cell

[Dashboard](#) [View Orders](#) [Proposal Review](#) [English](#)

Proposal to the Commissioner for Reviewing the Order

Reference No.*

[Generate Proposal Number](#)

Date
07/08/2018

Click on the link 'Generate Proposal Number' to generate a new Proposal Number.

Taxpayer Details

GSTIN of the Tax Payer 07APIPS0032DHZQ	Name of the Tax Payer NURUL MOHAMADBHAI SAIYED	Address of the Tax Payer ads, adds, kjh, North East Delhi, Delhi, 111111
---	---	---

Order Details

Order category Adjudication Orders	Order Number ZA0707180002301	Date 24/07/2018
---	---	----------------------------------

Order passed by
Nurul MOHAMADBHAI SAIYED, Assistant Commissioner

Point for Review*

[ADD](#)

Ground of review*

[Choose File](#) No file chosen

File with PDF format is only allowed.
Maximum file size for upload is 5MB.

Upload Supporting Documents

[Choose File](#) No file chosen

File with PDF & JPEG format is only allowed.
Maximum file size for upload is 5MB.
Maximum 4 other documents can be attached in the application.
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

[BACK](#)

[SUBMIT](#)



Internal Review Cell

Point for Review •

Select ▼

ADD

Select

1. Misclassification of any goods or services or both
2. Wrong applicability of a notification issued under the provisions of this Act
3. Incorrect determination of time and value of supply of goods or services or both
4. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid
5. Incorrect determination of the liability to pay tax on any goods or services or both
6. Whether applicant is required to be registered
7. Whether any particular thing done by the applicant results in supply of goods or services or both
8. Rejection of application for registration on incorrect ground
9. Cancellation of registration for incorrect reasons
10. Transfer/Initiation of recovery/ Special mode of recovery
11. Tax wrongfully collected/Tax collected not paid to Government
12. Determination of tax not paid or short paid
13. Refund on wrong ground/Refund not granted/ Interest on delayed refund
14. Fraud or wilful suppression of fact
15. Anti profiteering related matter
16. Others



Internal Review Cell



Warning

Would you like to proceed?

CANCEL

PROCEED



Internal Review Cell

[Dashboard](#) > [View Orders](#) > **Proposal View** English

✓ Proposal has been submitted with IRN **ZA070818000048M**

Proposal to the Commissioner for Reviewing the Order

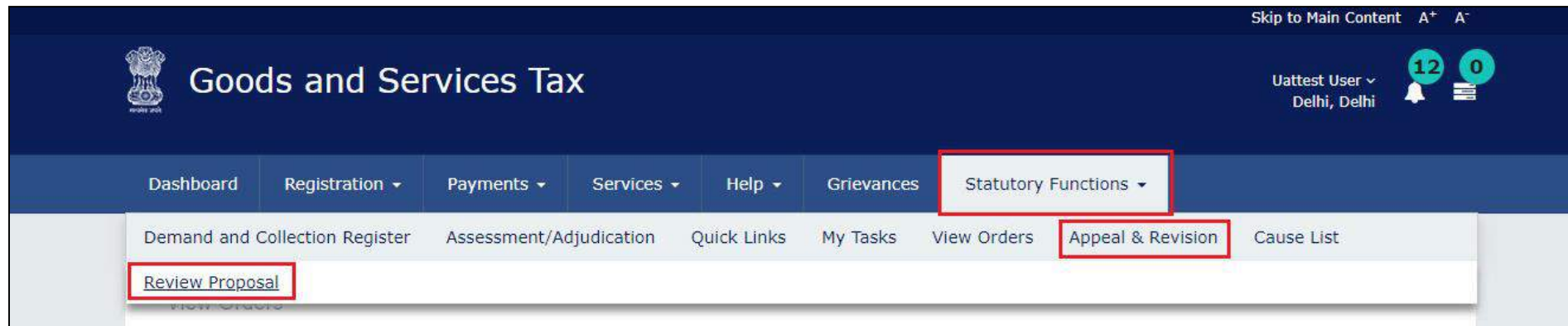
Proposal No.	ZA070818000048M		
Order category	Adjudication Orders		
Order Number	ZA070718000245Q		
Order Date	26/07/2018		
GSTIN of the Tax Payer	07ACXPK3463AC15		
Name of the Tax Payer	MUKESH DHANJIBHAI KARSHALA		
Address of the Tax Payer	1, karol, bagh, South West Delhi, Delhi, 110000		
Order passed by	Nurul MOHAMADBHAI SAIYED,Assistant Commissioner		
Point for Review	<table><tr><td>1</td><td>Misclassification of any goods or services or both</td></tr></table>	1	Misclassification of any goods or services or both
1	Misclassification of any goods or services or both		
Ground of review	Document		
Supporting documents	NA		

OK



Commissioner

Search for Submitted Proposals and open the Proposal Screen





Commissioner

[Dashboard](#) [Review Proposal](#) English

Dashboard

Internal Reference Number

Enter Internal Reference No.

Period From

DD/MM/YYYY

GSTIN/ Temporary ID/ UIN

Enter GSTIN/ Temp ID/ UIN

Period To

DD/MM/YYYY

Status of Proposal

Select

SEARCH

Status of Proposal

Select

Select

Review Proposal Submitted

Directed To File Appeal

Directed For Revision

Failed To File Appeal

Review Proposal Dropped

Failed To Initiate Revision Proceedings

Appeal Initiated

Revision Proceedings Initiated

Self-Revision



[Dashboard](#) > [Review Proposal](#) English

Dashboard

Internal Reference Number

Period From

GSTIN/ Temporary ID/ UIN

Period To

Status of Proposal

▼

SEARCH

IRN	Date of Submission	GSTIN/Temporary ID/UIN	Order category	Order Number	Status
ZA0708180000113	03/08/2018	07APIPS0052D410	Appellate Authority Orders	ZA070718000126S	Review Proposal Submitted
ZA0707180001850	19/07/2018	07APIPS0052D410	Appellate Authority Orders	ZA070718000116T	Review Proposal Submitted



[Dashboard](#) > [Proposal](#) English

IRN	GSTIN/Temporary Id/UIN	Date Of Submission	Status
ZA0708180000113	07APIPS0052D410	03/08/2018	Review Proposal Submitted

[ORDER DETAILS](#)
[PROPOSAL](#)
[DIRECTIONS](#)
[ACTIONS](#)

Taxpayer Details


GSTIN/ Temporary ID/ UIN	Legal Name	Address
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	12, qw, ww, Central Delhi, Delhi, 110000


Order Details

Order category	Order Number	Date
Appellate Authority Orders	ZA070718000126S	17/07/2018

Passed By
Pallavi Test Infy, Joint Commissioner

Order Documents


[GST APL-04](#)


[GST APL-03 \(4\) \(2\)](#)



Commissioner

View and Download Order to be reviewed from ORDER DETAILS tab on the Proposal screen

[Dashboard](#) [Proposal](#) English

IRN ZA0708180000113	GSTIN/Temporary Id/UIN 07APIPS0052D410	Date Of Submission 03/08/2018	Status Review Proposal Submitted
-------------------------------	--	---	--

[ORDER DETAILS](#)
[PROPOSAL](#)
[DIRECTIONS](#)
[ACTIONS](#)

Taxpayer Details


GSTIN/ Temporary ID/ UIN 07APIPS0052D410	Legal Name NURUL MOHAMADBHAI SAIYED	Address 12, qw, ww, Central Delhi, Delhi, 110000
--	---	--


Order Details

Order category Appellate Authority Orders	Order Number ZA070718000126S	Date 17/07/2018
---	--	---------------------------

Passed By
Pallavi Test Infy, Joint Commissioner

Order Documents


[GST APL-04](#)


[GST APL-03 \(4\) \(2\)](#)



Commissioner

View and Download Submitted Proposal from PROPOSAL tab on the Proposal screen

[Dashboard](#) > [Proposal](#) English

IRN	GSTIN/Temporary Id/UIN	Date Of Submission	Status
ZA0708180000113	07APIPS0052D410	03/08/2018	Review Proposal Submitted

[ORDER DETAILS](#)
[PROPOSAL](#)
[DIRECTIONS](#)
[ACTIONS](#)

Proposal to the Commissioner for Reviewing the Order

Proposal No. **ZA0708180000113**
Order category **Appellate Authority Orders**
Order Number **ZA070718000126S**
Order Date **17/07/2018**
GSTIN of the Tax Payer **07APIPS0052D410**
Name of the Tax Payer **NURUL MOHAMADBHAI SAIYED**
Address of the Tax Payer **12, qw, ww, Central Delhi, Delhi, 110000**
Order passed by **Pallavi Test Infy,Joint Commissioner**
Point for Review

1	Incorrect determination of time and value of supply of goods or services or both
---	--

[Ground of review](#)
[Supporting documents](#)

[AA220718000382N_RO01082018](#)
NA



Commissioner

DIRECT TO FILE APPEAL

Important Points

Commissioner/STO will go through the submitted Proposal case and select DIRECT TO FILE APPEAL option to direct a Legal Officer to file appeal, if after examining the proposal, he/she is satisfied that the impugned Order is not legal/proper and filing of appeal is required.

Appeals can be filed on the basis of the following two cases:

- File Appeal before Appellate Authority if the Proposal for Review is against an Adjudication Order and difference in the date of communication of Order and the date of directing it is less than or equal to <7> months.
- File Appeal before the next higher forum if the Proposal for Review is against an Order passed by First Appellate Authority/Appellate Tribunal/Revision/High Court and difference in the date of communication of Order and the date of directing it is less than or equal to <7> months.



Commissioner

DIRECT TO FILE APPEAL

[Dashboard](#) > [Proposal](#) English

IRN	GSTIN/Temporary Id/UIN	Date Of Submission	Status
ZA070818000048M	07ACXPK3463AC15	07/08/2018	Review Proposal Submitted

[ORDER DETAILS](#)
[PROPOSAL](#)
[DIRECTIONS](#)
[ACTIONS](#)

ADD DIRECTIONS ▾
DIRECT TO FILE APPEAL
DROP THE CASE
REVISE ORDER
DIRECT TO REVISE THE ORDER

Date	Directions	Directed To	Points of Review/ Reasons	Documents
------	------------	-------------	---------------------------	-----------



[Dashboard](#) [Proposal](#) English

IRN
ZA0708180000113

GSTIN/Temporary Id/UIN
07APIPS0052D410

Date Of Submission
03/08/2018

Status
Review Proposal Submitted

ORDER DETAILS

PROPOSAL

DIRECTIONS

ACTIONS

DIRECT TO FILE APPEAL

Direction Details

Reference Number *

Reference Number

Generate Reference Number

Date *

07/08/2018

Click on the link 'Generate Reference Number' to generate a new Reference Number.

Direction

Direct To *

Select

Official Assigned

Jurisdiction Level *

Select

Official assigned to file Appeal / Revision *

Select

Point for Review

Point for Review *

Select

ADD

Document Upload

Upload Direction *

Choose File No file chosen

File with PDF format is only allowed.
Maximum file size for upload is 5MB.

Upload Supporting documents

Enter Document Description

Choose File No file chosen

File with PDF or JPEG format is only allowed.
Maximum file size for upload is 5MB.
Maximum 2 other documents can be attached in the application.
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

DIRECT



Warning

You are about to issue the direction. Do you want to continue ? Note : Once issued, direction cannot be edited / deleted.


CANCEL

PROCEED




[Dashboard](#) > [Notice/Reminder/Order](#) English

ARN	Date	GSTIN
ZA070818000044U	07/08/2018	07APIPS0052D410



Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 [Facing problem using DSC? Click here for help](#)

ISSUE WITH DSC



[Dashboard >](#)English

Direction has been successfully issued.

OK



[Dashboard](#) > [Proposal](#) English

IRN ZA070718000192T	GSTIN/Temporary Id/UIN 07APIPS0052D410	Date Of Submission 19/07/2018	Status Directed To File Appeal
-------------------------------	--	---	--

[ORDER DETAILS](#)
[PROPOSAL](#)
[DIRECTIONS](#)
[ACTIONS](#)

Reference Number	Date	Directions	Directed To	Points of Review/ Reasons	Documents
ZA070718000260Y	28/07/2018	Directed To File Appeal (File appeal before Appellate Authority)	Nurul MOHAMADBHAI SAIYED , Assistant Commissioner	Click here for details	GST APL-01 (67)



DIRECT TO FILE APPEAL

Important Points

The Legal Officer can take one of the following actions according to the issued direction:

- File Appeal before Appellate Authority on the GST Portal if the difference in the date of communication of the impugned Order and the date of filing the appeal is less than or equal to <7> months.
- File Appeal before Appellate Tribunal/High Court/Supreme Court Offline Manually if the difference in the date of communication of the impugned Order and the date of filing appeal is less than or equal to <7> months.
- Send the Proposal case back to the Commissioner/STO (from Statutory Functions > Appeal & Revision > Directions > Proposal > ACTIONS) by updating the ACTIONS tab with “FAILED TO FILE APPEAL”, if the difference in the date of communication of the impugned Order and the date of filing appeal is more than 7 months. Thereafter, in this case, the Commissioner/STO may either issue another direction or drop the case as per his/her discretion.



REVISE ORDER

Important Points

The Commissioner/STO will examine the submitted Proposal case and select REVISE ORDER option, if after examining the proposal, he/she is satisfied that the impugned Adjudication Order is not legal/proper and the difference in the date of communication of Order and the date of directing it is between 7 months and 3 years (the period of first appeal has expired) and he/she wishes to revise the order himself/herself as Revisional Authority.

- 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. Although Directions to file an appeal can be issued.
- Revision of Order cannot be done after 3 (Three) years from the Date of order sought to be revised.
- Date of Order being sent by email and SMS will be considered as the Date of Communication of Order. If the order is sent by post/special messenger, the date as updated in the system will be considered.



Commissioner

REVISE ORDER

[Dashboard](#) > [Proposal](#) English

IRN ZA070818000048M	GSTIN/Temporary Id/UIN 07ACXPK3463AC15	Date Of Submission 07/08/2018	Status Review Proposal Submitted
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[ORDER DETAILS](#)
[PROPOSAL](#)
[DIRECTIONS](#)
[ACTIONS](#)

[ADD DIRECTIONS ▾](#)
[DIRECT TO FILE APPEAL](#)
[DROP THE CASE](#)
[REVISE ORDER](#)
[DIRECT TO REVISE THE ORDER](#)

Date	Directions	Directed To	Points of Review/ Reasons	Documents
------	------------	-------------	---------------------------	-----------



Warning

You are about to assign Self-Revision. Do you want to continue ? Note : Once assigned, it cannot be edited / deleted.

CANCEL

PROCEED



Dashboard > Proposal English

IRN ZA2207180001070	GSTIN/Temporary Id/UIN 22ACXPk3463A31M	Date Of Submission 04/07/2018	Status Self-Revision
-------------------------------	--	---	--------------------------------

ORDER DETAILS

PROPOSAL

DIRECTIONS

ACTIONS

✔ Direction has been successfully issued.

Revision Proceedings can be initiated by navigating to : Statutory Functions-->Appeal & Revision-->Revision Proceedings-->INITIATE PROCEEDINGS

BACK



[Dashboard](#) > [Proposal](#) English

IRN ZA0707180001850	GSTIN/Temporary Id/UIN 07APIPS0052D410	Date Of Submission 19/07/2018	Status Self-Revision
-------------------------------	--	---	--------------------------------

[ORDER DETAILS](#)
[PROPOSAL](#)
[DIRECTIONS](#)
[ACTIONS](#)

Reference Number	Date	Directions	Directed To	Points of Review/ Reasons	Documents
ZA0708180000470	07/08/2018	Self-Revision	Uattest User , Additional Commissioner	NA	NA



Commissioner

REVISE ORDER

Important Points

After issuing the "Self-Revision" direction, the Commissioner/STO may perform the following actions.

- Initiate Proceedings for Revision of the Impugned Order and issue notice to Taxpayer and Tax Officer for personal hearing.
- Drop Proceedings for Revision of the Impugned Order from Statutory Functions > Appeal & Revision > Revision Proceedings.



Commissioner

DIRECT TO REVISE THE ORDER

Important Points

Commissioner/STO will examine the submitted Proposal case and select DIRECT TO REVISE THE ORDER option, if after examining the proposal, he/she is satisfied that the impugned Adjudication Order is not legal/proper and the difference in the date of communication of Order and the date of directing it is between 7 months and 3 years (the period of first appeal has expired); he/she will direct the case to a Revisional Authority for revision.

- 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. Although Directions to file an appeal can be issued.
- Revision of Order cannot be done after 3 (Three) years from the Date of order sought to be revised.
- Date of Order being sent by email and SMS will be considered as the Date of Communication of Order. If the order is sent by post/special messenger, the date as updated in the system will be considered.



Commissioner

DIRECT TO REVISE THE ORDER

[Dashboard](#) > [Proposal](#) English

IRN	GSTIN/Temporary Id/UIN	Date Of Submission	Status
ZA070818000048M	07ACXPK3463AC15	07/08/2018	Review Proposal Submitted

[ORDER DETAILS](#)
[PROPOSAL](#)
[DIRECTIONS](#)
[ACTIONS](#)

ADD DIRECTIONS ▾

[DIRECT TO FILE APPEAL](#)
[DROP THE CASE](#)
[REVISE ORDER](#)
[DIRECT TO REVISE THE ORDER](#)

Date	Directions	Directed To	Points of Review/ Reasons	Documents



[Dashboard](#) > [Proposal](#) English

IRN ZA070818000048M	GSTIN/Temporary Id/UIN 07ACXPK3463AC15	Date Of Submission 07/08/2018	Status Review Proposal Submitted
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[ORDER DETAILS](#)
[PROPOSAL](#)
[DIRECTIONS](#)
[ACTIONS](#)

DIRECT TO REVISE THE ORDER

Direction Details

Reference Number *

Reference Number

[Generate Reference Number](#)

Date *

07/08/2018

Click on the link 'Generate Reference Number' to generate a new Reference Number.

Official Assigned

Jurisdiction Level *

Select

Official assigned to file Appeal / Revision *

Select

Point for Review

Point for Review *

Select

[ADD](#)

Document Upload

Upload Direction *

[Choose File](#)

No file chosen

File with PDF format is only allowed.

Maximum file size for upload is 5MB.

Upload Supporting documents

Enter Document Description

[Choose File](#)

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

[BACK](#)

[DIRECT](#)



Warning

You are about to issue the direction. Do you want to continue ? Note : Once issued, direction cannot be edited / deleted.


CANCEL

PROCEED




[Dashboard](#) [Notice/Reminder/Order](#) [English](#)

ARN	Date	GSTIN
ZA070818000044U	07/08/2018	07APIPS0052D410



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Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC



[Dashboard >](#)English

Direction has been successfully issued.

OK



Commissioner

[Dashboard](#) > [Proposal](#)English

IRN ZA220418000317Z	GSTIN/Temporary Id/UIN 22ACXPK3463A7ZL	Date Of Submission 30/07/2018	Status Directed For Revision
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[ORDER DETAILS](#)
[PROPOSAL](#)
[DIRECTIONS](#)
[ACTIONS](#)

Reference Number	Date	Directions	Directed To	Points of Review/ Reasons	Documents
ZA220818000047W	08/08/2018	Directed For Revision	Anya Sharma , Commissioner	Click here for details	chapter2 Anamika



Commissioner

DIRECT TO REVISE THE ORDER

Important Points

The Revisional Authority can take one of the following actions according to the issued direction:

- Initiate Proceedings for Revision of the Impugned Order and issue notice to Taxpayer and Tax Officer for personal hearing.
- Drop Proceedings for Revision of the Impugned Order. To know how to do this on the GST Portal, click [here](#).



Commissioner

DROP THE CASE

Important Points

Commissioner/STO will examine the submitted Proposal case and select the DROP THE CASE option to close the case if, after examining the proposal, he/she is satisfied that the revision of the Order is not required and no appeal is required to be filed. He/she may drop the case at any stage after the initiation of the Proposal case.



Commissioner

DROP THE CASE

[Dashboard](#) > [Proposal](#) English

IRN ZA070818000048M	GSTIN/Temporary Id/UIN 07ACXPK3463AC15	Date Of Submission 07/08/2018	Status Review Proposal Submitted
-------------------------------	--	---	--

[ORDER DETAILS](#)
[PROPOSAL](#)
[DIRECTIONS](#)
[ACTIONS](#)

ADD DIRECTIONS ▾
[DIRECT TO FILE APPEAL](#)
[DROP THE CASE](#)
[REVISE ORDER](#)
[DIRECT TO REVISE THE ORDER](#)

Date	Directions	Directed To	Points of Review/ Reasons	Documents
------	------------	-------------	---------------------------	-----------



ORDER DETAILS

PROPOSAL

DIRECTIONS

ACTIONS

DROP THE CASE

Direction Details

Reference Number ^{*}

Date ^{*}

Reference Number

07/08/2018

[Generate Reference Number](#)

ⁱ Click on the link 'Generate Reference Number' to generate a new Reference Number.

Reason for Dropping the Proposal

Reason for Dropping the Proposal ^{*}

Select

▼

[ADD](#)

Upload Supporting documents

Enter Document Description

[Choose File](#) No file chosen

ⁱ File with PDF or JPEG format is only allowed.

ⁱ Maximum file size for upload is 5MB.

ⁱ Maximum 2 other documents can be attached in the application.

ⁱ Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

[BACK](#)

[DIRECT](#)



Warning

You are about to issue the direction. Do you want to continue ? Note : Once issued, direction cannot be edited / deleted.


CANCEL

PROCEED




[Dashboard](#) [Notice/Reminder/Order](#) [English](#)

ARN	Date	GSTIN
ZA070818000044U	07/08/2018	07APIPS0052D410



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ISSUE WITH DSC



[Dashboard >](#)English

Direction has been successfully issued.

OK



Dashboard > Proposal

English

IRN
ZA0708180000113

GSTIN/Temporary Id/UIN
07APIPS0052D410

Date Of Submission
03/08/2018

Status
Review Proposal Dropped

ORDER DETAILS

PROPOSAL

DIRECTIONS

ACTIONS

Reference Number	Date	Directions	Directed To	Points of Review/ Reasons	Documents
ZA070818000046Q	07/08/2018	Review Proposal Dropped	Prakash Kumar , Additional Commissioner	Click here for details	NA



Legal Officer

Search for Directed Proposals

The screenshot displays the 'Goods and Services Tax' portal interface. The header includes the Government of India logo, the text 'Goods and Services Tax', and user information: 'Nurul MOHAMADBHAI SAIYED' with a dropdown arrow, '100, Delhi', and two notification icons with the number '0'. The main navigation bar contains the following items: 'Dashboard', 'Registration' (with a dropdown arrow), 'Payments' (with a dropdown arrow), 'Services' (with a dropdown arrow), 'Help' (with a dropdown arrow), 'Grievances', and 'Statutory Functions' (with a dropdown arrow). The 'Statutory Functions' dropdown menu is open, showing three options: 'Appeal & Revision', 'My Tasks', and 'Cause List'. Below this menu, the 'Directions' link is visible. Red rectangular boxes highlight the 'Statutory Functions' dropdown menu and the 'Appeal & Revision' option within it.



Dashboard > **Directions** English

Dashboard

Internal Reference Number <input type="text" value="Enter Internal Reference No."/>	GSTIN/ Temporary ID/ UIN <input type="text" value="Enter GSTIN/ Temp ID/ UIN"/>	Status of Proposal <input type="text" value="Select"/>
Period From <input type="text" value="DD/MM/YYYY"/>	Period To <input type="text" value="DD/MM/YYYY"/>	SEARCH

Status of Proposal

Select ▼

- Select
- Review Proposal Submitted
- Directed To File Appeal
- Directed For Revision
- Failed To File Appeal
- Review Proposal Dropped
- Failed To Initiate Revision Proceedings
- Appeal Initiated
- Revision Proceedings Initiated
- Self-Revision



[Dashboard](#) > [Directions](#) English

Dashboard

Internal Reference Number

GSTIN/ Temporary ID/ UIN

Status of Proposal

Period From

Period To

SEARCH

IRN	Date of Submission	GSTIN/Temporary ID/UIN	Order category	Order Number	Status
ZA070818000044U	07/08/2018	07APIPS0052D410	Appellate Authority Orders	ZA0708180000402	Directed To File Appeal
ZA070718000192T	19/07/2018	07APIPS0052D410	Appellate Authority Orders	ZA070718000168K	Directed To File Appeal
ZA070718000067O	13/07/2018	07APIPS0052D410	Appellate Authority Orders	ZA0707180000313	Directed To File Appeal



[Dashboard](#) > [Proposal](#) English

IRN ZA070818000044U	GSTIN/Temporary Id/UIN 07APIPS0052D410	Date Of Submission 07/08/2018	Status Directed To File Appeal
-------------------------------	--	---	--

[ORDER DETAILS](#)
[DIRECTIONS](#)
[ACTIONS](#)

Taxpayer Details


GSTIN/ Temporary ID/ UIN 07APIPS0052D410	Legal Name NURUL MOHAMADBHAI SAIYED	Address 12, qw, ww, Central Delhi, Delhi, 110000
--	---	--


Order Details

Order category Appellate Authority Orders	Order Number ZA0708180000402	Date 07/08/2018
---	--	---------------------------

Passed By
Pallavi Test Infy, Joint Commissioner

Order Documents


GST APL-04


Document



Legal Officer

View/Add Actions from ACTIONS tab on the Proposal screen

[Dashboard](#) [Proposal](#) English

IRN
ZA070818000048M

GSTIN/Temporary Id/UIN
07ACXPK3463AC15

Date Of Submission
07/08/2018

Status
Self-Revision

ORDER DETAILS

PROPOSAL

DIRECTIONS

ACTIONS

ADD ACTIONS ▾

FAILED TO FILE APPEAL

REVISION PROCEEDINGS INITIATED

APPEAL INITIATED

FAILED TO INITIATE REVISION

Number	Actions	Date	Updated By	Remarks	Documents
--------	---------	------	------------	---------	-----------



Important Points

Select the Actions based on the following cases:

- **FAILED TO FILE APPEAL:** If the Legal Officer was unable to file Appeal as per the issued direction, where the difference in the date of communication of Order and the date of filing appeal was more than 7 months
- **REVISION PROCEEDINGS INITIATED:** If the Revisional Authority or the Commissioner/STO himself/herself has successfully initiated revision of the Order as per the issued direction
- **APPEAL INITIATED:** If the Legal Officer has successfully filed an Appeal as per the issued direction
- **FAILED TO INITIATE REVISION:** If the Revisional Authority or the Commissioner/STO himself/herself was unable to initiate revision of the Order as per the issued direction



[Dashboard](#) > [Proposal](#) English

IRN ZA070818000048M	GSTIN/Temporary Id/UIN 07ACXPK3463AC15	Date Of Submission 07/08/2018	Status Self-Revision
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[ORDER DETAILS](#)
[PROPOSAL](#)
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[ACTIONS](#)

Reference Number *

Reference Number

[Generate Reference Number](#)

Click on the link "Generate Reference Number" to generate a new Reference Number.

Remarks *

Enter remarks

Upload Supporting documents

Enter Document Description

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File with PDF or JPEG format is only allowed.

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Maximum 2 other documents can be attached in the application.

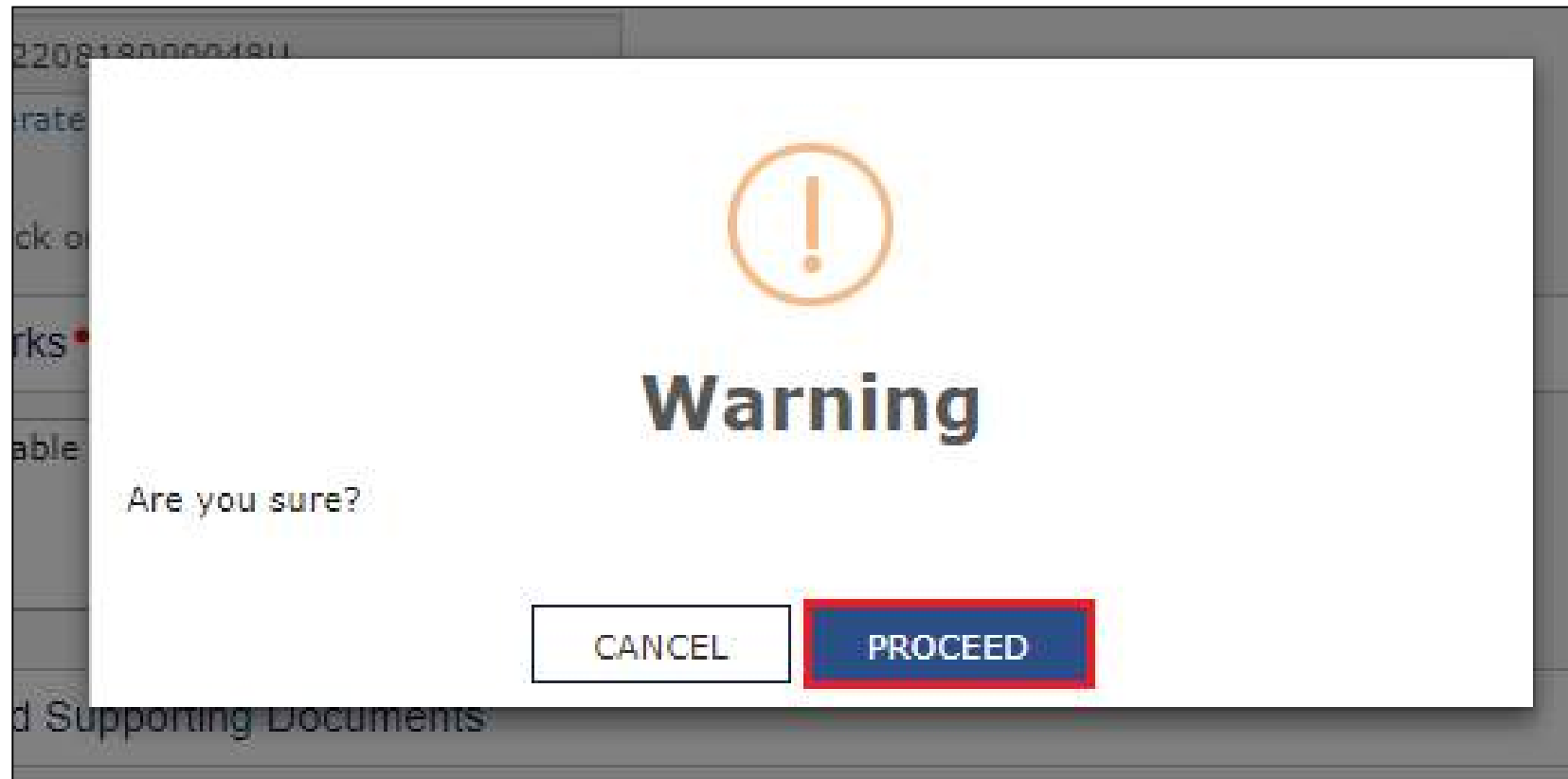
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

SUBMIT




Legal Officer






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ARN	Date	GSTIN
ZA070818000044U	07/08/2018	07APIPS0052D410



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ISSUE WITH DSC



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Action has been successfully issued.

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Legal Officer

Dashboard > Proposal English

IRN
ZA220718000197R

GSTIN/Temporary Id/UIN
22ACXPK3463A31M

Date Of Submission
10/07/2018

Status
Failed To File Appeal

ORDER DETAILS

PROPOSAL

DIRECTIONS

ACTIONS

Reference Number	Actions	Date	Updated By	Remarks	Documents
ZA2207180002218	FAILED TO FILE APPEAL	10/07/2018	Tester Test , Additional Commissioner	xzczxd	NA

Dashboard > Proposal English

IRN
ZA220618000693R

GSTIN/Temporary Id/UIN
22ACXPK3463A31M

Date Of Submission
30/06/2018

Status
Revision Proceedings Initiated

ORDER DETAILS

DIRECTIONS

ACTIONS

Reference Number	Actions	Date	Updated By	Remarks	Documents
ZA2207180000551	REVISION PROCEEDINGS INITIATED	02/07/2018	Testers Test , Commercial Tax Officer	revision order	sdawe afw

Dashboard > Proposal English

IRN
ZA220718000527Q

GSTIN/Temporary Id/UIN
22ACXPK3463A31M

Date Of Submission
30/07/2018

Status
Appeal Initiated

ORDER DETAILS

DIRECTIONS

ACTIONS

Reference Number	Actions	Date	Updated By	Remarks	Documents
ZA220718000534V	Appeal Initiated	30/07/2018	Tester Test , Additional Commissioner	sdadasd	NA

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IRN
ZA2207180001070

GSTIN/Temporary Id/UIN
22ACXPK3463A31M

Date Of Submission
04/07/2018

Status
Failed To Initiate Revision Proceedings

ORDER DETAILS

DIRECTIONS

ACTIONS

Reference Number	Actions	Date	Updated By	Remarks	Documents
ZA2208180000495	FAILED TO INITIATE REVISION	08/08/2018	Testers Test , Commercial Tax Officer	Not able to proceed.	Anamika



Internal Review-status

Action Description	Status
When proposal for review submitted against an order to Commissioner/STO by IRC	Review Proposal Submitted
When proposal for review is approved by Commissioner/STO & Commissioner/STO has directed to file appeal	Directed to file Appeal
When proposal for review is approved by Commissioner/STO & Commissioner/STO has directed for Revision of Order	Directed for Revision
When Commissioner/STO is going to revise the order himself/herself as Revisional Authority.	Self-Revision
When proposal for review after examination is closed by Commissioner/STO	Review Proposal dropped
When Legal Officer was unable to file Appeal as directed by Commissioner/STO within time limit	Failed to file appeal
When Legal Officer has initiated filing of Appeal as directed by Commissioner/STO	Appeal Initiated
When Commissioner/STO or a Revisional Authority has initiated revision proceedings	Revision Proceedings Initiated
When Commissioner/STO or a Revisional Authority was unable to initiate revision proceedings within time limit	Failed to Initiate Revision Proceedings



End of Module – Appeal and Revisions

