

पत्र संख्या-एस0एस0-आठ-प्रथम अपील (आनलाईन-फीडिंग)-2018-19/ 561 / वाणिज्य कर

कार्यालय : कमिशनर, वाणिज्य कर, उ0प्र0 ।

(संख्या अनुभाग)

लखनऊ : दिनांक : २६/११/ ,2018

समस्त एडीशनल कमिशनर ग्रेड-2 (अपील) वाणिज्य कर  
उत्तर प्रदेश ।

आप अवगत हैं कि जी0एस0टी0एन0 पोर्टल पर जी0एस0टी0 के अन्तर्गत अपील दायर किये जाने का मॉड्यूल प्रभावी हो गया है । इसके अनुसार सभी न्यायिक सम्भागों में मॉड्यूल पर आनलाईन कार्य किया जा रहा होगा, जी0एस0टी0 की अपीलें आनलाईन मॉड्यूल पर दायर कराकर अन्य अग्रेतर कार्यवाहियों की जा रही होंगी ।

2- इस सम्बन्ध में जी0एस0टी0एन0 से Proceeding & Order of First Appeal का FAQs प्राप्त हुआ है, जो आवश्यक कार्यवाही हेतु आपको प्रेषित किया जा रहा है । कृपया उपयोग में लाते हुए लाभान्वित होने का कष्ट करें ।

यह पत्र कमिशनर, वाणिज्य कर, उ0प्र0 से प्राप्त आदेशों के क्रम में प्रेषित किया जा रहा है ।

सलग्नक : यथोक्त ।


  
(ए0के0 शुक्ला)

एडीशनल कमिशनर (विधि) वाणिज्य कर  
उत्तर प्रदेश ।

पृ0 पत्र संख्या एवं दिनांक : तदैव ।

प्रतिलिपि : निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित ।

1. समस्त एडीशनल कमिशनर ग्रेड-1, वाणिज्य कर, उ0प्र0 को सूचनार्थ ।
2. एडीशनल कमिशनर (जी0एस0टी0) वाणिज्य कर, उ0प्र0 ।
3. ज्वाइंट कमिशनर (वाद)/(निरीक्षण)/(विधि)/(जी0एस0टी0)/(धारा-59)/(आई0टी0)वाणिज्य कर, मुख्यालय ।

  
एडीशनल कमिशनर (विधि) वाणिज्य कर  
उत्तर प्रदेश ।

## Proceedings & Order of First Appeal

### 1. What are the steps involved in Proceedings & Order of First Appeal?

All the Appeals submitted by the Appellant's (Taxpayer/ Tax Official) will land on the First Appellate Authority's Dashboard. The First Appellate Authority after verifying the form of Appeal will issue a date of hearing for the Appeal Proceedings. The First Appellate Authority may, if sufficient cause is shown at any stage of hearing of an appeal, grant time, from time to time, to the parties and adjourn the hearing of the appeal for reasons to be recorded in writing.

The First Appellate Authority after making such further inquiry as may be necessary, pass such order, confirming, modifying or annulling the decision or order appealed against.

### 2. How can I admit an appeal application?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Appeal & Revision > Application Inbox > Case Detail > Orders > ADMIT APPEAL APPLICATION > option.**

### 3. How can I reject an appeal application?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Appeal & Revision > Application Inbox > Case Detail > Orders > REJECT APPEAL APPLICATION > option.**

### 4. How can I issue a notice?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Appeal & Revision > Application Inbox > Case Detail > Notices** option.

### 5. Where can the taxpayers view the notice issued to them?

After logging in to the GST portal, the taxpayers can navigate to **Services > My Applications > Notices** option.

### 6. Where can I view the reply filed by the taxpayers?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Appeal & Revision > Application Inbox > Case Detail > Replies** option.

### 7. In case I need to upload additional documents (invoices, offline calculations, etc.) related to a particular case on the GST Portal, where do I upload?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Appeal & Revision > Application Inbox > Case Detail > Reference > ADDITIONAL DOCUMENT** option.

### 8. How can I issue an adjournment?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Appeal & Revision > Application Inbox > Case Detail > Notices** option.

**9. How many times adjournment can be granted?**

Adjournment can be granted maximum 3 times to each party (i.e. total 6 times). However, Adjournment on account of administrative grounds cannot be counted.

**10. How can I issue an order?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Appeal & Revision > Application Inbox > Case Detail > Orders** option.

**11. When can I pass rectification of order?**

Rectification of Appeal Order can be passed, if there is a mistake which is apparent on the face of record. Application for rectification can be submitted within 3 months from the date of order sought to be rectified.

**12. What entries are passed in Part-II of the Liability Register when an order is passed?**

When order is passed, the GST Portal creates entries in Part-II of the Liability Register as under:

- Debit entry against a new demand Id for demand raised through Appeal order
- Credit entry against old demand Id for the amount under dispute.
- Transfer out entry from old Demand Id to new Demand Id for the remaining balance in old Demand Id to make old Demand id balance NIL.
- Transfer In entry to new Demand Id from old Demand Id.
- When Appeal is rejected, no entries in Liability Register and the existing demand Id will continue.

**13. What are the various status of the application for Proceedings & Order of First Appeal?**

The list below provides the list of statuses of the application for Proceedings & Order of First Appeal:

1. **Appeal admitted:** Form successfully admitted
2. **Hearing notice issued:** When hearing is issued
3. **Counter reply received:** When Counter Reply received against notice
4. **Show cause notice issued:** When Show cause notice is issued
5. **Appeal order passed:** Appeal is confirmed/modified/rejected
6. **Adjournment granted:** When hearing is adjourned and next date is issued
7. **Rectification request received:** When application is filed for Rectification
8. **Rectification request rejected:** When application for Rectification is rejected
9. **Rectification order passed:** Appeal is order is rectified