

APPEALS AND REVISION

MULTIPLE CHOICE QUESTIONS

- If adjudicating authority that has passed the decision or order is Deputy Commissioner or Assistant Commissioner or Superintendent, then to whom such decision/order shall be appealable?
 - Additional Commissioner (Appeals)
 - Commissioner (Appeals)
 - Joint Commissioner (Appeals)
 - Goods and Services tax Appellate Tribunal
- If adjudicating authority that has passed the decision or order is Additional Commissioner then, to whom such decision/ order shall be appealable?
 - Commissioner (Appeals)
 - Goods and Services tax Appellate Tribunal
 - High Court
 - Supreme Court
- A person aggrieved by any decision/order of an Adjudicating Authority can file an appeal before the Appellate Authority _____ from the date of communication of such decision/order.
 - within 3 months
 - within 1 month
 - Within 90 days
 - Within 30 days
- The Appellate Authority can condone the delay in filing of appeal by _____ if it is satisfied that there was sufficient cause for such delay.
 - 3 months
 - 45 days
 - 1 month
 - 2 months
- Which FORM is prescribed to file an appeal to Appellate Authority by aggrieved person?
 - GST APL-03
 - GST APL-01
 - GST APL-04
 - GST APL-02
- Within how many days a certified copy of the decision or order appealed against shall be submitted?
 - 7 days of filing of appeal
 - 15 days of filing of appeal
 - 30 days of filing of appeal
 - 60 days of filing of appeal
- When the final acknowledgment shall be issued by the Appellate Authority?

- (a) On filing of appeal within 3 months from the date of communication of decision/ order.
- (b) On submission of certified copy of decision/ order appealed against within 7 days of filing of appeal.
- (c) Within 30 days of filing of appeal
- (d) Within 30 days of submission of certified copy of decision/order appealed against.

8. **When the provisional acknowledgment shall be issued by the Appellate Authority on filing of appeal?**

- (a) On filing of appeal within 3 months from the date of communication of decision/order.
- (b) On submission of certified copy of decision/order appealed against within 7 days of filing of appeal.
- (c) Within 30 days of filing of appeal.
- (d) Within 30 days of submission of certified copy of decision/order appealed against.

9. **What will be date of filing of appeal, if certified copy of decision/order appealed against is submitted after 7 days of filing of appeal?**

- (a) Date of the issue of provisional acknowledgment.
- (b) Date of the issue of final acknowledgment.
- (c) Date of submission of copy of decision/ order appealed against.
- (d) Date of filing of appeal.

10. **What will be date of filing of appeal, if certified copy of decision/order appealed against is submitted within 7 days of filing of appeal?**

- (a) Date of the issue of provisional acknowledgment relating to filing of appeal.
- (b) Date of the issue of final acknowledgment relating to filing of appeal.
- (c) Date of submission of copy of decision/ order appealed against.
- (d) Date of filing of appeal.

11. **An appeal to the Appellate Authority may be filed manually only if-**

- (a) The Commissioner has so notified
- (b) the same cannot be filed electronically due to non-availability of the decision or order to be appealed against on the common portal,
- (c) Either (a) or (b)
- (d) It cannot be filed manually under any circumstances

12. **When the recovery proceedings against appellant shall be deemed to be stayed?**

- (a) On deposit of full amount of interest, tax, fine, fee and penalty arising from impugned order, as is admitted by appellant.
- (b) On deposit of 10% of the remaining amount of tax in dispute arising from impugned order subject to a maximum of ₹ 25 crore.
- (c) Both (a) and (b)
- (d) On deposit of full amount of interest, tax, fine, fee and penalty arising from order, as is admitted by him and 20% of remaining amount.

13. **No appeal shall be filed against an order u/s 129(3), unless a sum equal to _____ of the penalty has been paid by the appellant.**

- (a) 25%



- (b) 50%
- (c) 15%
- (d) 100%

14. XY Company received an adjudication order passed by the Assistant Commissioner of Central Tax on 01-11-2024 under section 73 of the CGST Act, 2017 wherein it was decided as follows:

| Particulars | ₹ |
|---------------------------|---------------------------------------|
| CGST and SGST due (Total) | 6,00,000 |
| Interest | @ 18% p.a. for number of delayed days |
| Penalty | 60,000 |

The assessee filed an appeal before the Appellate Authority on 26-11-2021. How much the company has to pay as predeposit of duty under section 107(6) of the CGST Act, 2017?

- (a) ₹ 60,000
- (b) ₹ 1,20,000
- (c) ₹ 60,000 + Interest @ 18% p.a. for number of delayed days
- (d) ₹ 1,20,000 + Interest @ 18% p.a. for number of delayed days

15. The application by the departmental authorities against decision of adjudicating authority shall be made in _____.

- (a) GST APL-03
- (b) GST APL-01
- (c) GST APL-04
- (d) GST APL-02

16. What is the amount of pre-deposit required to file a departmental appeal to Appellate Authority?

- (a) The admitted tax and 10% of the disputed tax.
- (b) No pre- deposit is required.
- (c) The admitted tax and 20% of the disputed tax.
- (d) 100% of the disputed tax.

17. Can the Appellate Authority refer the case back to the adjudicating authority who has passed the said decision/order?

- (a) Yes
- (b) No
- (c) Yes, but only when the appellant has been given a reasonable opportunity of being heard.
- (d) Yes, in exceptional cases

18. The Commissioner may, by order, direct any officer subordinate to him to apply to the Appellate Authority _____ from the date of communication of the decision/order of the adjudication authority for the determination of such points arising out of the said decision/order as may be specified him.

- (a) within 6 months
- (b) within 1 month
- (c) within 3 months
- (d) within 30 days

19. Maximum permissible adjournment in GST during hearing of appeal :

- (a) 1
- (b) 2
- (c) 3
- (d) No adjournment allowed

20. Order in appeal shall be:

- (a) A final order



- (b) A speaking order
- (c) An interim order
- (d) A provisional order

21. To whom the order passed by the appellate authority shall be communicated?

- (a) To the appellant
- (b) To the respondent
- (c) To the adjudicating authority
- (d) All of the above

22. The fees for filing of an appeal to the Appellate Tribunal in respect of an order not involving any demand of tax, interest, fine, fee or penalty shall be _____ under CGST Act, 2017

- (a) ₹ 1,00,000
- (b) ₹ 25,000
- (c) ₹ 1,000
- (d) ₹ 5,000

23. The fees for filing rectification application before the Appellate Tribunal is ____.

- (a) ₹ 1,000
- (b) ₹ 25,000
- (c) ₹ 1,000 of tax involved or ₹ 25,000 whichever is less
- (d) Nil

24. The application for withdrawal of the appeal before the Appellate Tribunal, shall be decided by the Appellate Tribunal within _____ of filing of such application.

- (a) 30 days
- (b) 60 days
- (c) 7 days
- (d) 15 days

25. The Appellate Authority shall, where it is possible to do so, hear and decide every appeal _____.

- (a) within a period of 1 year from the date on which it is filed.
- (b) within a period of 1 year from the end of the financial year in which it is filed.
- (c) within a period of 6 months from the date on which it is filed.
- (d) within a period of 6 months from the end of financial year on which it is filed.

26. Which of the following orders are non-appealable _____

- (a) an order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer; or
- (b) an order pertaining to the seizure or retention of books of account, register and other documents; or
- (c) an order sanctioning prosecution under this Act;
- (d) All of the above.

27. The powers of revisional u/s 108 can be exercised by revisional authority _____.

- (a) on his own motion
- (b) upon information received by him
- (c) on request from the SGST/UTGST Commissioner
- (d) All of the above

28. In which cases, Revisional Authority can call for the records of any proceedings of adjudicating authority?

- (a) If it is prejudicial to the interest of revenue.
- (b) If it is illegal or improper.



- (c) If it has not taken into account certain material facts.
- (d) All of the above
29. In which cases, Revisional Authority cannot exercise any of its powers?
- (a) If the order has already been taken for revision under this section at an earlier stage.
- (b) If the order sought to be revised is a revisional order in the first place.
- (c) If the period of 6 months (from the date of communication of order) has not yet expired.
- (d) All of the above
30. The Revisional Authority shall not exercise any power under Section 108, if the period of _____ (from the date of communication of order) has not yet expired after the passing of the decision/order sought to be revised.
- (a) 6 months
- (b) 1 year
- (c) 3 years
- (d) 3 months
31. The Revisional Authority may pass an order on any point which has not been raised and decided in an appeal before the expiry of –
- (a) A period of 1 year from the date of the order in such appeal.
- (b) A period of 3 years from the date of initial order.
- (c) (a) or (b) whichever is later
- (d) (a) or (b) whichever is earlier
32. Principal Bench of Appellate Tribunal shall consist of a —
- (a) Judicial Member
- (b) Technical Member (Centre) and Technical Member (State)
- (c) President
- (d) All of the above
33. Appeal against the orders passed by the Appellate Authority or the Revisional Authority in the cases where one of the issues involved relates to the place of supply shall be heard by –
- (a) Principal Bench
- (b) State Bench
- (c) Either (a) or (b)
- (d) Area Benches
34. Any appeal where the tax or input tax credit involved, or the difference in tax or input tax credit involved, or the amount of fine, fee or penalty determined in any order appealed against, does not exceed _____ and which does not involve any question of law may, with the approval of the President, and subject to such conditions as may be prescribed on the recommendations of the Council, be heard by a bench consisting of a single member.
- (a) ₹ 1,00,000
- (b) ₹ 2,00,000
- (c) ₹ 2,50,000
- (d) ₹ 5,00,000
35. Whether any defect/vacancy in the constitution of Appellate Tribunal can invalidate the proceedings?
- (a) Yes
- (b) No
- (c) Yes if the same is detected after hearing of appeal
- (d) Yes, in exceptional circumstances

36. In the case of absence of a member in any bench due to vacancy or otherwise, any appeal may, with the approval of President to be heard by –
- A bench of 1 member
 - A bench of 2 member
 - State President
 - Judicial member
37. How the decision will be arrived in case where difference in opinion in member of Principal Bench?
- It shall be decided according to the opinion of the majority, including the opinion of the Members who first heard the case.
 - It shall be decided by the President of the Tribunal.
 - It shall be decided by the senior most Judicial Member.
 - The appeal shall be rejected as no decision can be given.
38. The appeal can be filed before the Appellate Tribunal within _____ from the date on which the order sought to be appealed against is communicated to the person preferring the appeal.
- 3 months
 - 45 days
 - 1 month
 - 2 months
39. Which powers of Appellate Tribunal are same as the power of Civil Court?
- Summoning and enforcing the attendance of any person and examining him on oath.
 - Requiring the discovery and production of documents or receiving evidence on affidavits.
 - Issuing commissions for the examination of witnesses or documents and dismissing a representation for default.
 - All of the above
40. The Tribunal can condone the delay in filing of appeal by _____ if it is satisfied that there was sufficient cause for such delay.
- 3 months
 - 45 days
 - 1 month
 - 2 months
41. Which FORM is prescribed to file an appeal to Tribunal by the aggrieved person?
- GST APL-02
 - GST APL-03
 - GST APL-05
 - GST APL-04
42. What is a maximum fee for filing an appeal to Tribunal?
- ₹ 10,000
 - ₹ 20,000
 - ₹ 25,000
 - ₹ 15,000
43. What is prescribed fees for filing an appeal to Tribunal?
- ₹ 1,000 for every ₹ 1 lakh of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order

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appealed against, subject to a maximum of ₹ 50,000.

- (b) ₹ 1,000 for every ₹ 1 lakh of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of ₹ 25,000.
- (c) ₹ 2,000 for every ₹ 1 lakh of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of ₹ 25,000.
- (d) ₹ 2,000 for every ₹ 1 lakh of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of ₹ 25,000.

44. The Appellate Tribunal may, in its discretion, refuse to admit any such appeal where the tax or input tax credit involved, or the difference in tax or input tax credit involved, or the amount of fine, fee or penalty determined by such order _____

- (a) does not exceed ₹ 50,000.
- (b) does not exceed ₹ 25,000.
- (c) does not exceed ₹ 25,000.
- (d) does not exceed ₹ 1,00,000.

45. In how many days, a memorandum of cross objection to be filed by a party against whom notice is served than an appeal has been preferred against him?

- (a) 30 days
- (b) 60 days
- (c) 45 days

(d) 90 days

46. How much pre-deposit is required to be deposited before filing an appeal to Tribunal?

- (a) The admitted tax, interest, fine, fee and penalty and 10% of the disputed tax.
- (b) The admitted tax, interest, fine, fee and penalty and 20% of the disputed tax subject to maximum of ₹ 50 crores.
- (c) 100% of the disputed tax.
- (d) No deposit is required

47. The Commissioner may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal within _____ from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified him.

- (a) 6 months
- (b) 3 months
- (c) 45 days
- (d) One month

48. The Appellate Tribunal shall, as far as possible, hear and decide every appeal _____ from the date on which it is filed.

- (a) within a period of one year
- (b) within a period of one month
- (c) within a period of 6 months
- (d) within a period of 3 months

49. In which cases additional evidence can be produced by the appellant before the Appellate Authority or the Appellate Tribunal.

- (a) Refusal by lower authority to admit evidences.

- (b) Appellant could not furnish evidence due to sufficient cause despite demanded by lower authority.
- (c) Lower authority did not allow opportunity to appellant to adduce evidence.
- (d) All of the above

50. What is the prescribed time limit for rectification of mistake by Appellate Tribunal?

- (a) within 1 month from the date of order
- (b) within 2 months from the date of order
- (c) within 3 months from the date of order
- (d) within 6 months from the date of order



51. M/s. K Associates deposits ₹ 7,50,000 as pre-deposit on 15-10-2024 and files an appeal with GSTAT. GSTAT decides the appeal in favour of M/s. K Associates on 25-12-2024. M/s. K Associates submits a letter seeking refund of the pre-deposit on 30-01-2025. The pre-deposit is refunded to M/s. K Associates on 28-02-2025. Compute the amount of interest payable on refund of such pre-deposit, if any.

- (a) ₹ 8,014
- (b) ₹ 25,151
- (c) ₹ 16,767
- (d) ₹ 50,301

52. Department officials are barred upto _____ after Retirement or Resignation to appear before any proceedings under this Act as an Authorized Representative.

- (a) 1 year
- (b) 2 years
- (c) 3 years
- (d) 5 years

53. Who are not eligible to act as an Authorized Representative of the assessee?

- (a) Person who is found guilty of misconduct by the prescribed authority or who has been adjudged as an insolvent.
- (b) Person who is convicted of an offence connected with any proceedings under CGST, SGST, UTGST or IGST Act.
- (c) Person who has been dismissed or removed from Government service.
- (d) All of the above

54. Which FORM is prescribed to file an appeal before High Court?

- (a) GST APL-08
- (b) GST APL-07
- (c) GST APL-06
- (d) GST APL-05

55. Where an appeal has been filed before the High Court, it shall be heard by a Bench of not less than ___ Judges of the High Court.

- (a) Three
- (b) Two
- (c) One
- (d) Four

56. How much pre-deposit to be deposited before filing an appeal to the High Court?

- (a) The admitted tax and 10% of the disputed tax.
- (b) The admitted tax and 20% of the disputed tax.
- (c) 100% of all tax dues.
- (d) No deposit is required.

57. Whether the appellant is required to pay sums due to as per order of Appellate



Tribunal even if he has filed an appeal to High Court or Supreme Court?

- (a) Yes; Pre-deposit of all tax dues is required to be made
- (b) No
- (c) Yes, if the amount involved exceeds ₹ 5,00,000
- (d) Yes, if the amount involved exceeds ₹ 2,00,000

58. An appeal to High Court shall be filed _____ from the date on which the order appealed against is received by the aggrieved person and it shall be in such form, verified in such manner as may be prescribed.

- (a) Within a period of 180 days
- (b) Within a period of 60 days
- (c) Within a period of 30 days
- (d) Within a period of 45 days

59. The Principal Bench of the Appellate Tribunal shall be situated at _____

- (a) New Delhi
- (b) Mumbai
- (c) Chennai
- (d) Kolkata

60. The fees for application for rectification of errors before the Appellate Tribunal shall be _____

- (a) ₹ 1,000 for every ₹ 1 lakh of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of ₹ 50,000.
- (b) ₹ 1,000 for every ₹ 1 lakh of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of ₹ 25,000.
- (c) ₹ 2,000 for every ₹ 1 lakh of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of ₹ 25,000.
- (d) Nil

ANSWERS TO MCQ'S

| Question No. | Answer | |
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| 1. | (c) | If adjudicating authority that has passed the decision or order is Deputy Commissioner or Assistant Commissioner or Superintendent, against such decision/order appeal shall lie to Joint Commissioner (Appeals). |
| 2. | (a) | If Additional Commissioner is an adjudicating authority who has passed the decision or order, the appeal shall lie to Commissioner Appeals. |



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| 3. | (a) | According to Section 107(4), a person aggrieved by any decision/ order of an Adjudicating Authority can file an appeal before the Appellate Authority within 3 months from the date of communication of such decision/ order. |
| 4. | (c) | The Appellate Authority can condone the delay in filing of appeal by 1 month if it is satisfied that there was sufficient cause for such delay. |
| 5. | (b) | The appeal to the Appellate Authority shall be filed in GST APL-01 either electronically or otherwise as may be notified by the Commissioner and a provisional acknowledgement shall be issued to the appellant immediately. |
| 6. | (a) | A certified copy of the decision or order appealed against shall be submitted within 7 days of filing the appeal and a final acknowledgement, indicating appeal number shall be issued thereafter by the Appellate Authority or an officer authorised by him in this behalf. |
| 7. | (b) | A certified copy of the decision or order appealed against shall be submitted within 7 days of filing the appeal and a final acknowledgement, indicating appeal number shall be issued thereafter by the Appellate Authority or an officer authorised by him in this behalf. |
| 8. | (a) | On filing of appeal within 3 months from the date of communication of decision/ order, provisional acknowledgment shall be issued to the appellant. |
| 9. | (c) | Where the certified copy of the decision or order is submitted within 7 days from the date of filing appeal, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after 7 days, the date of filing of the appeal shall be the date of the submission of such copy. |
| 10. | (a) | Where the certified copy of the decision or order is submitted within 7 days from the date of filing appeal, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after 7 days, the date of filing of the appeal shall be the date of the submission of such copy. |
| 11. | (a) | An appeal to the Appellate Authority may be filed manually in FORM GST APL-03, along with the relevant documents, only if — <ul style="list-style-type: none"> ➤ the Commissioner has so notified, or ➤ the same cannot be filed electronically due to non-availability of the decision or order to be appealed against on the common portal, and in such case, a provisional acknowledgement shall be issued to the appellant immediately. |
| 12. | (c) | Where the appellant has paid the amount of pre – deposit, the recovery proceedings for the balance amount shall be deemed to be stayed. |
| 13. | (a) | No appeal shall be filed against an order u/s 129(3), unless a sum equal to 25% of the penalty has been paid by the appellant. |

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| 14. | (a) | No appeal shall be filed under Section 107(1), unless the appellant has paid— (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and (b) a sum equal to 10% of the remaining amount of tax in dispute arising from the said order subject to a maximum of ₹ 25 crore, in relation to which the appeal has been filed. Thus, XY Company has to deposit 10% of ₹ 6,00,000 = ₹ 60,000. |
| 15. | (a) | The application by the departmental authorities against decision of adjudicating authority shall be made in GST APL-03. |
| 16. | (b) | No pre-deposit is required to file an departmental appeal to Appellate Authority. |
| 17. | (b) | The Appellate Authority does not have power to refer the case back to the adjudicating authority who has passed the said decision/order. |
| 18. | (a) | The Commissioner may, by order, direct any officer subordinate to him to apply to the Appellate Authority within 6 months from the date of communication of the decision/order of the adjudication authority for the determination of such points arising out of the said decision/order as may be specified him. |
| 19. | (c) | Adjournment shall not be granted more than 3 times to a party during hearing of the appeal. |
| 20. | (b) | Order in Appeal shall be a speaking order. |
| 21. | (d) | On disposal of the appeal, the Appellate Authority shall communicate the order passed by it to the appellant, the respondent, and to the adjudicating authority. |
| 22. | (d) | The fees for filing of an appeal in respect of an order not involving any demand of tax, interest, fine, fee or penalty shall be ₹ 5,000. |
| 23. | (d) | There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in Section 112(10). |
| 24. | (d) | The application for withdrawal of the appeal before the appellate tribunal shall be decided by the Appellate Tribunal within 15 days of filing of such application. |
| 25. | (a) | The Appellate Authority shall, where it is possible to do so, hear and decide every appeal within a period of 1 year from the date on which it is filed. |
| 26. | (d) | As per Section 121 of the CGST Act, 2017, Notwithstanding anything to the contrary in any provisions of this Act, no appeal shall lie against any decision taken or order passed by an officer of central tax if such decision taken or order passed relates to any one or more of the following matters, namely:— (a) an order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer; or |

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| | | <p>(b) an order pertaining to the seizure or retention of books of account, register and other documents; or</p> <p>(c) an order sanctioning prosecution under this Act; or</p> <p>(d) an order passed under Section 80.</p> |
| 27. | (d) | The powers of revisional u/s 108 can be exercised by revisional authority on his own motion or upon information received by him or on request from the SGST/UTGST Commissioner. |
| 28. | (d) | Revisional Authority can call for the records of any proceedings of adjudicating authority if he considers that any decision or order passed under the CGST Act/ SGST Act/ UTGST Act by any officer subordinate to him is erroneous in so far as it is prejudicial to the interest of revenue, and is illegal or improper, or has not taken into account certain material facts, whether available at the time of issuance of the said order or not or in consequence of an observation by the Comptroller and Auditor General of India. |
| 29. | (d) | The Revisional Authority shall not exercise any power under this section, if— <p>(a) the order has been subject to an appeal u/s 107 (i.e. Appellate Authority) or Section 112 (i.e. Appellate Tribunal) or Section 117 (High Court) or Section 118 (Supreme Court); or</p> <p>(b) the period of 6 months (from the date of communication of order) has not yet expired or more than 3 years have expired after the passing of the decision/ order sought to be revised; or</p> <p>(c) the order has already been taken for revision under this section at an earlier stage; or</p> <p>(d) the order sought to be revised is a revisional order in the first place.</p> |
| 30. | (a) | The Revisional Authority shall not exercise any power under Section 108, if the period of 6 months (from the date of communication of order) has not yet expired after the passing of the decision/order sought to be revised. |
| 31. | (c) | The Revisional Authority may pass an order on any point which has not been raised and decided in an appeal before the expiry of a period of 1 year from the date of the order in such appeal or a period of 3 years from the date of initial order, whichever is later. |
| 32. | (d) | The Government shall, by notification, constitute a Principal Bench of the Appellate Tribunal at New Delhi which shall consist of the President, a Judicial Member, a Technical Member (Centre) and a Technical Member (State). |
| 33. | (a) | Appeal against the orders passed by the Appellate Authority or the Revisional Authority in the cases where one of the issues involved relates to the place of supply shall be heard by Principal Bench. |

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| 34. | (d) | Any appeal where the tax or input tax credit involved, or the difference in tax or input tax credit involved, or the amount of fine, fee or penalty determined in any order appealed against, does not exceed ₹ 5,00,000 and which does not involve any question of law may, with the approval of the President, and subject to such conditions as may be prescribed on the recommendations of the Council, be heard by a bench consisting of a single member. |
| 35. | (b) | According to Section 109(14), No act or proceedings of the Appellate Tribunal shall be questioned or shall be invalid merely on the ground of the existence of any vacancy or defect in the constitution of the Appellate Tribunal. |
| 36. | (b) | In the case of absence of a member in any bench due to vacancy or otherwise, any appeal may, with the approval of President to be heard by a bench of 2 member. |
| 37. | (a) | If, after hearing the case, the Members differ in their opinion on any point or points, such Member shall state the point or points on which they differ, and the President shall refer such case for hearing, where the appeal was originally heard by Members of the Principal Bench, to another Member from the Principal Bench or, where no such other Member is available, to a Member of any State Bench, and such point or points shall be decided according to the majority opinion including the opinion of the Members who first heard the case. |
| 38. | (a) | The appeal can be filed before the Appellate Tribunal within 3 months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal. |
| 39. | (d) | The Appellate Tribunal shall, for the purposes of discharging its functions under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 while trying a suit in respect of the following matters, namely:— (a) summoning and enforcing the attendance of any person and examining him on oath; (b) requiring the discovery and production of documents; (c) receiving evidence on affidavits; (d) subject to the provisions of Sections 123 and 124 of the Indian Evidence Act, 1872, requisitioning any public record or document or a copy of such record or document from any office; (e) issuing commissions for the examination of witnesses or documents; (f) dismissing a representation for default or deciding it ex parte; (g) setting aside any order of dismissal of any representation for default or any order passed by it ex parte; and (h) any other matter which may be prescribed. |
| 40. | (a) | The Tribunal can condone the delay of up to 3 months beyond the specified time period of 3 months, if it is satisfied that there was sufficient cause for the delay. |

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| 41. | (c) | The appeal shall be filed in GST APL-05 either electronically or otherwise as may be notified by the Registrar on the common portal and a provisional acknowledgement shall be issued to the appellant immediately. |
| 42. | (c) | The fees for filing of appeal or restoration of appeal shall be ₹ 1,000 for every ₹ 1 lakh of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of ₹ 25,000. |
| 43. | (b) | The fees for filing of appeal or restoration of appeal shall be ₹ 1,000 for every ₹ 1 lakh of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of ₹ 25,000. |
| 44. | (a) | The Appellate Tribunal may, in its discretion, refuse to admit any such appeal where the tax or input tax credit involved, or the difference in tax or input tax credit involved, or the amount of fine, fee or penalty determined by such order, does not exceed ₹ 50,000. |
| 45. | (c) | On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within 45 days of the receipt of notice, a memorandum of cross-objections, verified in the prescribed manner, against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal, as if it were an appeal presented within the time specified in Section 112(1). |
| 46. | (b) | No appeal shall be filed to Appellate Tribunal, unless the appellant has paid— (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him, and (b) a sum equal to 20% of the remaining amount of tax in dispute, in addition to the amount paid under Section 107(6), arising from the said order subject to a maximum of ₹ 50 crore, in relation to which the appeal has been filed. |
| 47. | (a) | The Commissioner may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal within 6 months from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified him. |
| 48. | (a) | The Appellate Tribunal shall, as far as possible, hear and decide every appeal within a period of one year from the date on which it is filed. |
| 49. | (d) | The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority except in the following circumstances, namely:- |

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| | | <p>(a) Refusal by lower authority</p> <p>(b) Appellant could not furnish evidence due to sufficient cause despite demanded by lower authority</p> <p>(c) Appellant could not furnish evidence which is relevant to any ground of appeal</p> <p>(d) Lower authority did not allow opportunity to appellant to adduce evidence.</p> |
| 50. | (c) | The Appellate Tribunal may amend any order passed by it so as to rectify any error apparent on the face of the record, if such error is noticed by it on its own accord, or is brought to its notice by the Commissioner or the Commissioner of State tax or the Commissioner of the Union territory tax or the other party to the appeal within a period of three months from the date of the order. |
| 51. | (b) | <p>Section 115 of CGST Act, 2017 provides for payment of interest at rate specified in Section 56 i.e. @ 9% per annum on the refund of such pre-deposit from the date of its payment to the date of refund.</p> <p>Thus, interest payable on refund of pre-deposit of ₹ 7,50,000 will be ₹ 25,151 (rounded off) [₹ 7,50,000 × 9% × 136/365].</p> |
| 52. | (a) | Departmental officer shall not be entitled to appear before any proceedings under this Act for a period of 1 year from the date of his retirement or resignation. |
| 53. | (d) | <p>No person,—</p> <p>(a) who has been dismissed or removed from Government service shall be qualified to represent any person for all times; or</p> <p>(b) who is convicted of an offence connected with any proceedings under this Act/ the SGST Act/ the IGST Act or/ the UTGST Act, or under the existing law or under any of the Acts passed by a State Legislature dealing with the imposition of taxes on sale of goods or supply of goods or services or both; shall be qualified to represent any person for all times.</p> <p>(c) who is found guilty of misconduct by the prescribed authority shall be qualified to represent any person for all times.</p> <p>(d) who has been adjudged as an insolvent shall be qualified to represent any person for the period during which the insolvency continues.</p> |
| 54. | (a) | The appeal to High Court shall be filed in GST APL-08. |
| 55. | (b) | Where an appeal has been filed before the High Court, it shall be heard by a Bench of not less than two Judges of the High Court, and shall be decided in accordance with the opinion of such Judges or of the majority, if any, of such Judges. |
| 56. | (c) | Pre-deposit of all tax dues is required to be made; otherwise the inherent powers of the High Court have to be invoked for obtaining a stay pending disposal of the appeal. |
| 57. | (a) | Pre-deposit of all tax dues is required to be made; otherwise the inherent powers of the High Court/Supreme Court have to be invoked for obtaining a stay pending disposal of the appeal. |

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| 58. | (a) | An appeal shall be filed within a period of 180 days from the date on which the order appealed against is received by the aggrieved person and it shall be in such form, verified in such manner as may be prescribed. |
| 59. | (a) | The Principal Bench of the Appellate Tribunal shall be situated at New Delhi. |
| 60. | (d) | The fees for application for rectification of errors before the Appellate Tribunal shall be Nil. |

