

FAQs > Filing Application for Rectification or Taking Action in the Subsequent Proceedings u/s 161 Conducted by Tax Officer

1. How can Rectification of errors in decision, Orders, notice or certificate or any other document be done?

Rectification of errors, which is apparent on the face of record in such decision, order, notice or certificate, can be done by the authority, who has passed such decision/order/notice, etc. either on his/her own motion or whether such error is brought to its notice by tax official or by the affected person.

2. What is the time limit within which a taxpayer can file for rectification?

Taxpayer must file the rectification application within a period of three months, from the date of issue of such order.

3. Can I file an application of rectification of Order if appeal is filed against that order?

If appeal is filed against assessment order, then application of rectification of Order, against that order, cannot be filed.

4. What happens if a suo moto rectification done by an Adjudication Authority (A/A) adversely affects any person?

If rectification of an Order is going to adversely affect any person, then Adjudication Authority (A/A) must provide him/her an opportunity of being heard. For this, the A/A must issue "Additional Information" notice to the concerned taxpayer, hear him/her in Personal Hearing and then issue the Rectification Order.

5. In the case of suo moto rectification order done by an A/A in any of my cases, how will I come to know about it and where can I view the issued orders/notice on the GST portal?

In the case of suo moto rectification done by the A/A on any order (Ref. No.), you will receive an intimation via email and SMS. You can view the issued order/notice from the following navigation: **Services > User Services > View Additional Notices/Orders**

6. What is the procedure of rectification of order?

Following is the procedure of rectification of order:

1. Taxpayer files an application for rectification of order or an A/A initiates a suo moto rectification.
2. In case of suo moto rectification:
 - (a) If rectification does not adversely affect the person, then A/A can rectify and issue the rectified Order on his/her motion.
 - (b) If rectification of the order adversely affects the person, then A/A performs following steps 3 to 6.
3. A/A issues a notice to the taxpayer seeking additional clarifications. If personal hearing is required, personal hearing date/time/venue is also scheduled while issuing the notice.

4a. Taxpayer can reply to the issued notice and also request for a personal hearing (in case A/A has not called for a personal hearing in the issued notice) in his/her reply.

Or

4b. Taxpayer can file for application of extension offline. Tax Official can approve the application and allow Adjournment maximum 3 times.

- If A/A approves the application of extension, A/A will issue an adjournment with the new date/time and venue of personal hearing.
- If A/A does not approve the application of extension, the taxpayer will have to reply by the "Due Date for Reply" mentioned in the notice.

5a. In case of no reply from taxpayer, A/A can issue a Reminder. Maximum three such reminders can be issued. If taxpayer does not reply, even after the issue of three reminders, A/A can rectify and issue the rectified Order on his/her motion.

5b. In case the taxpayer replies on time, A/A examines the taxpayer's reply and if a personal hearing is scheduled, hears the parties involved in the case.

6. Based on the taxpayer's reply and personal hearing proceedings (if conducted), A/A rectifies and issues the rectified Order.

7. What is the time limit for the completion of Rectification of Order related proceedings?

The Rectification Order must be passed by A/A within 6 months from date of original order, except in cases of Orders that require rectification of clerical/arithmetical mistake in them (arising from any accidental slip or omission). In such cases of clerical/arithmetical mistake in Orders, rectification order may be issued even after six months.

8. What happens on the GST Portal once I file an application for rectification of order?

Once you file an application for rectification of order, following actions take place on the GST Portal:

- Acknowledgement screen is displayed, containing the generated ARN.
- You will receive an intimation of successful filing, along with the generated ARN, on your registered email and mobile.
- You will be able to view and track the ARN from the following navigation: **Dashboard > Services > User Services > My Applications > Case Details > APPLICATIONS**

9. What documents will I receive once Notice is issued?

You will receive documents i.e. system-generated Notice for seeking clarification for rectification of order and annexure uploaded by officer.

10. What happens on the GST Portal once I file a reply?

Once you file your reply, following actions take place on the GST Portal:

- **Notices and Orders** page is displayed with the generated Reference number (RFN).
- You will receive an intimation of successful filing, along with the generated RFN, on your registered email and mobile.
- The **REPLIES** tab gets updated with the record of the filed reply in a table and with the **Status** updated to "**Reply furnished, Pending for rectification order**".

11. What happens on the GST Portal if rectification order is issued?

If rectification order is issued, following actions take place on the GST Portal:

- Rectification order will be generated and intimation of issue of order shall be sent to the taxpayer via his/her registered email ID and mobile.
- Order will also be available at the dashboard of taxpayer for view, print and download.
- Electronic liability register and DCR will be updated accordingly.
- In case of application received from taxpayer, Status of ARN/RFN will get changed to 'Order rectified'.

12. What happens on the GST Portal if rectification application is rejected?

If application for rectification is rejected, following actions take place on the GST Portal:

- 'Rejection of application for rectification' shall be issued and intimation of issue of order shall be sent to the taxpayer via his/her registered email and mobile.
- Order will also be available at the dashboard of taxpayer for view, print and download.
- Status of ARN shall get updated to 'Application rejected'.