

FAQs > Filing Reply and Rectification Request During First Appeal Proceedings

General

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. The First Appellate Authority may, if sufficient cause is shown at any stage of hearing of an appeal, grant adjournment to the parties and adjourn the hearing of the appeal after recording reasons in writing.

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

2. Who can file an Appeal?

Application for appeal has to be submitted by the Taxpayer or any other person, if aggrieved with the order/ decision of the adjudicating authority passed under the provisions of the Act. The proper officer (as authorized by the Commissioner) of the tax department can also file appeal.

3. Who are Appellants?

Appellants are either Taxpayers/other persons who are aggrieved with the order /decision of the adjudicating authority or a Tax Department Official authorised by the Commissioner to file an appeal to the Appellate Authority.

4. 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:** Appeal application Form is successfully admitted by First Appellate Authority
2. **Hearing notice issued:** When notice for hearing is issued by First Appellate Authority
3. **Counter reply received:** When Counter Reply is received against notice
4. **Show cause notice issued:** When Show cause notice is issued to taxpayer or concerned person
5. **Appeal order passed:** Appeal is confirmed/modified/rejected by First Appellate Authority
6. **Adjournment granted:** When hearing is adjourned and next date of hearing is fixed by First Appellate Authority
7. **Rectification request received:** When application is submitted by taxpayer for Rectification of order
8. **Rectification request rejected:** When application for Rectification is rejected by First Appellate Authority
9. **Rectification order passed:** When application for Rectification is passed by First Appellate Authority

Viewing Issued Notices or Adjournment or Reminders

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 > Select Case > Notices** option. Or, they can view this under **Services > User Services > Additional Notices & Order** option.

6. Does a taxpayer get any intimation about the notice or order issued to them?

Taxpayer will get intimation of all notices and orders issued to them through SMS and e-mail.

7. How many times adjournment can be granted?

Adjournment can be granted maximum 3 times to each party (appellant /respondent). However, Adjournment on account of administrative grounds cannot be counted.

View or File Replies/Counter-Replies

8. From where can I file a Reply or a Counter-reply?

You can file Reply to the Notice issued by the Appellate Authority to you from the "NOTICES" tab.

To file a counter-reply against the reply filed by the Tax Officials, navigate to the "REPLIES" tab.

9. What actions take place on the GST Portal once a Reply or a Counter-Reply is Filed?

Once a Reply or a Counter-Reply is Filed, following actions take place on the GST Portal:

- Acknowledgement message is displayed, with the generated Reply Reference Number and other Reply details.
- Dashboard of the Taxpayer and the Tax Officials gets updated with the record of the filed Reply and the Status gets changed to "**Reply Submitted**".
- Taxpayer can view it from the following navigation: **Services > User Services > View Additional Notices/Orders**.
- Intimation of the Filed Reply is sent to the taxpayer on his/her registered email ID and mobile.

Submit Rectification Requests or Take Action on Them

10. Who can submit request for rectification of an Appeal Order?

Both Tax Officials and Taxpayers/ other person can submit request for rectification of an Appeal Order.

11. When can I submit request for rectification of an Appeal Order?

Rectification of an Appeal Order can be passed, if there is a mistake which is apparent on the records. Rectification Request can be submitted within 6 months from the date of order, sought to be rectified.

12. What actions take place on the GST Portal once a Rectification Request is submitted?

Once a Rectification Request is submitted, following actions take place on the GST Portal:

- Acknowledgement message is displayed, with the generated Rectification Reference Number and other details.
- Dashboard of the Taxpayer and the Tax Officials gets updated with the record of the submitted Rectification Request and the Status gets changed to "**Rectification Request Submitted**".
- Taxpayer can view it from the following navigation: **Services > User Services > View Additional Notices/Orders**.
- Intimation of the submitted Rectification is sent to the taxpayer on his/her registered email ID and mobile.

13. How will I come to know that the Tax Officials have taken action on my Rectification Request?

Once you submit the Rectification Request, Appellate Authority will examine and take one of the following actions:

- **Accept Rectification Request:** In this case you can view the acceptance in the "RECTIFICATION" tab. However, the Rectification Order passed against your request will be available in the "ORDERS" tab.
- **Reject Rectification Request:** In this case you can view the rejection details in the "RECTIFICATION" tab.