

# FAQs > Filing an Appeal against Demand Order (FORM GST APL-01)

## 1. Who can file an appeal to the Appellate Authority?

Any taxpayer or an unregistered person aggrieved by any decision or order passed against him by an adjudicating authority, may appeal to the Appellate Authority, within three months from the date on which the said decision or order is communicated to such person.

## 2. What are the pre-conditions to file an appeal to the Appellate Authority?

Order must be passed by the adjudicating authority for the taxpayer or an unregistered person to file an appeal to the Appellate Authority.

## 3. From where can I file an appeal against Demand Order?

Navigate to **Services > User Services > My Applications > Application Type as Appeal to Appellate Authority > NEW APPLICATION** button. Select the Order Type as **Demand Order** from the drop-down list.

## 4. What are the various Appeal statuses?

S.No.	Description	Status
1	Appeal Form successfully filed	Appeal Submitted
2	Appeal Form successfully admitted	Appeal admitted
3	Appeal Form is Rejected	Appeal Rejected
4	When Hearing Notice is issued	Hearing Notice issued
5	When Counter Reply received against notice	Counter reply received
6	When Show cause notice is issued	Show cause notice issued
7	Appeal is confirmed/modified/rejected	Appeal order passed
8	When hearing is adjourned and next date is issued	Adjournment granted
9	When application is filed for Rectification	Rectification request received
10	When application for Rectification is rejected	Rectification request rejected
11	Appeal is order is rectified	Rectification order passed

## 5. From where can I view submitted appeal against Demand Order?

Navigate to **Services > User Services > My Applications > Application Type as Appeal to Appellate Authority > From and To Date > SEARCH** button.

## **6. What will happen if do not file appeal within the prescribed period?**

The appellate authority may condone delay for a period of maximum of 1 month, if he is satisfied that the taxpayer was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months and allow it to be presented within a period of one month after the expiry date of filing appeal.

## **7. When will I get final acknowledgment of the appeal filed?**

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) and Appellate Authority.

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. Thereafter the appeal documents are checked and if found in order, final acknowledgment is issued. The appeal shall be treated to be filed only when the final acknowledgement, indicating the appeal number is issued.

## **8. Is it necessary to deposit 10% of the disputed tax?**

Minimum of 10% of the disputed tax needs to be paid as pre-deposit (as per law) before filing an appeal. Lower percentage may be declared after approval from the competent authorities.

## **9. Is it necessary for me to have a DSC for filing the appeal?**

You can file the appeal either through DSC or EVC. DSC is mandatory for companies and LLPs.

## **10. Whether the balance disputed amount is stayed on filing Appeal?**

Yes, if Appeal filed is admitted, the GST Portal flags the balance disputed amount as non-recoverable.

## **11. Is it required to provide place of supply wise details for filing the appeal?**

If a taxpayer has admitted any amount related to IGST head, then place of supply is required to be mentioned in the Appeal application. You can add place of supply details for more than one State.