

FAQs > Filing reply for proceedings initiated for Remanded Cases

Remanded Cases and Appeal Effects

1. What are Remanded Cases and Appeal Effects?

Remanded Cases are those cases that are initiated by the Assessment and Adjudicating Authority (A/A) or Appellate authority, in compliance to the "Remand Instructions" issued by the Appellate Tribunal/ High Court/ Supreme Court, in the appeal filed by taxpayer against an assessment or appeal order.

Appeal Effect Cases are those cases that are initiated by the Assessment and Adjudicating Authority (A/A), to give effect to the "Appeal Order" issued by the Appellate Tribunal/ High Court/ Supreme Court in the appeal filed by taxpayer, against an assessment or appeal order.

Proceedings for Remanded Cases and Appeal Effects

2. What are the steps involved in the proceedings for Remanded Cases?

The steps involved in the proceedings for Remanded Cases (in compliance to the "Remand Instructions" issued by the Appellate Tribunal/ High Court/ Supreme Court) are:

1. A/A initiates proceedings and new ARN/Case ID gets generated with Status as "Pending for action by tax officer".
2. On the newly generated ARN/Case ID, A/A issues "NOTICE FOR FRAMING ORDER (REMANDED)" to the taxpayer asking him/her to provide information/explanation. A/A can call the taxpayer for a personal hearing also and mention this in the notice. System automatically sends an Email and SMS to the taxpayer intimating him/her of the same and updates the Status of ARN/Case ID to "Pending for reply by taxpayer".
3. The taxpayer replies to the notice. System automatically sends an Email and SMS to the taxpayer acknowledging the receipt of the same and updates the Status of ARN/Case ID to "Reply furnished, pending for order by tax officer". In case the A/A has called for a personal hearing in the notice, the taxpayer can appear on the scheduled date of hearing and submit the reply physically.

Note:

(a) On the request of the taxpayer or otherwise, A/A can also issue ADJOURNMENT notice with details of new date, new place and new time of hearing. System automatically sends an Email and SMS to the taxpayer intimating him/her of the same.

(b) In case, the taxpayer has neither submitted any Reply on the issued Notice nor appeared on the scheduled date of hearing, the A/A can issue the REMINDER. Maximum three reminders can be issued. System automatically sends an Email and SMS to the taxpayer intimating him/her of the same and updates the ARN/Case ID in accordance with the Reminder No. issued.

(c) If taxpayer does not attend Personal Hearing nor furnishes explanation on date specified in the Notice or, if applicable, in the Adjournment/Reminder notice even after the issue of three reminders; system automatically changes the Status of ARN/Case ID to "Reply not furnished, Pending for order by tax officer" and the A/A can proceed to issue Order.

4. After examining the taxpayer's reply and/or records received during Personal Hearing, if any, A/A will issue the Order in the Remanded Cases. System automatically sends an Email and SMS to the taxpayer intimating him/her of the same and

updates the Status of ARN/Case ID to "Order issued against remanded cases".

3. What are the steps involved in the proceedings for Appeal Effects?

The steps involved in the proceedings for Appeal Effects (to give effect to the "Appeal Order" issued by the Appellate Tribunal/ High Court/ Supreme Court in the appeal filed by taxpayer) are:

1. A/A initiates proceedings to give effect to the Appeal Order issued by Tribunal/ HC/SC and new ARN/Case ID gets generated with Status as "Pending for action by tax officer".
2. On the newly generated ARN, A/A issues order in Form GST APL-04. System automatically sends an Email and SMS to the taxpayer intimating him/her of the same and updates the Status of ARN/Case ID to "Summary of demand APL-04 issued".

Viewing Notice etc.

4. What happens on the GST Portal when "NOTICE FOR FRAMING ORDER (REMANDED)" is issued against an ARN/ Case ID?

Once "NOTICE FOR FRAMING ORDER (REMANDED)" is issued against an ARN/Case ID, following actions take place on the GST Portal:

- ARN/Case ID Status is updated as "Pending for reply by taxpayer".
- Intimation of the issue of the Notice is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Notice. Taxpayer can view the issued Notice from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details.**

5. What happens on the GST Portal when "ADJOURNMENT" is issued against an ARN/Case ID?

Once "ADJOURNMENT" is issued against an ARN/Case ID, following actions take place on the GST Portal:

- Intimation of the issue of the Adjudgment is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Adjudgment. Taxpayer can view the issued Adjudgment from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details.**

6. What happens on the GST Portal when "REMINDER" is issued against an ARN/Case ID?

Once "REMINDER" is issued against an ARN/Case ID, following actions take place on the GST Portal:

- ARN/Case ID Status is updated in accordance with the Reminder No. issued (Reminder No. 1 Issued, Reminder No. 2 Issued, Reminder No. 3 Issued).
- Intimation of the issue of the Reminder is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Reminder. Taxpayer can view the issued Reminder from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details.**

Viewing Orders

7. What happens on the GST Portal when Order is issued against a remanded ARN/Case ID u/s 73/74/76?

Once Order is issued against a remanded ARN/Case ID u/s 73/74/76, following actions take place on the GST Portal:

- ARN/Case ID Status is updated to "Order issued against remanded cases".
- Intimation of the issue of the Order is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Order and Form GST-DRC-07. Taxpayer can view the issued Order and Form GST-DRC-07 from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details.**
- Electronic liability register and Demand & Collection Register (DCR) will be updated with the new order issued by A/A (as amended/ modified through order issued in remand back cases and summary of the order in Form GST DRC-07). Original demand will be nullified at the time of issuance of order in remand back cases. Tax Officer can also nullify the demand through "Quash Existing Demand" functionality before issuing this order.
- New demand ID will be created as per ID master data (which will be order reference no.)
- Electronic liability register of the taxpayer will also get updated with the demand specified in the order i.e. with new demand created (new order ref. no.).

8. What happens on the GST Portal when Order is issued against a remanded ARN/Case ID other than the ones u/s 73/74/76?

Once Order is issued against a remanded ARN/Case ID other than the ones u/s 73/74/76, following actions take place on the GST Portal:

- ARN/Case ID Status is updated to "Order issued against remanded cases".
- Intimation of the issue of the Order is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued Order from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details.**
- Electronic liability register and Demand & Collection Register (DCR) will be updated with the new order issued by A/A (as amended/ modified through order issued in remand back cases). Original demand will be nullified at the time of issuance of order in remand back cases. Tax Officer can also nullify the demand through "Quash Existing Demand" functionality before issuing this order.
- New demand ID will be created as per ID master data (which will be order reference no.)
- Electronic liability register of taxpayer will also get updated with the demand specified in the order i.e. with new demand created (new order ref. no.).

9. What happens on the GST Portal when Form GST APL-04 Order (in the proceedings for Appeal Effects) is issued against an ARN/Case ID?

Once Form GST APL-04 Order is issued (in the proceedings for Appeal Effects) against an ARN/Case ID, following actions take place on the GST Portal:

- ARN/Case ID Status is updated to "Summary of demand APL-04 issued".
- Intimation of the issue of the Order is sent to the concerned taxpayer via his/her email ids and SMS.

- Dashboard of Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued Order from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details.**
- Electronic liability register and DCR will be updated with the new demand as amended/ modified through Form GST APL-04. Original demand will be reversed at the time of issuance of Form GST APL-04.

10. During Assessment and Adjudication Proceedings for Remanded Cases and Appeal Effects, at what different stages will I receive an intimation via SMS or email?

During Assessment and Adjudication Proceedings for Remanded Cases and Appeal Effects, a taxpayer will receive an intimation via SMS or email on his/her registered mobile no. and email ID. Intimation via SMS or email will be sent at the following stages:

- Issue of "NOTICE FOR FRAMING ORDER (REMANDED)"
- Issue of each Adjournment notice
- Issue of each Reminder
- Submission of Reply by the taxpayer on the GST Portal
- Issue of Order against remanded cases
- Issue of Order against remanded cases
- Issue of Form GST APL-04 Order

Statuses for Remanded Cases and Appeal Effects

11. During Assessment and Adjudication Proceedings for Remanded Cases and Appeal Effects, the ARN/Case ID undergoes several status changes. What all and when these status changes take place?

During Assessment and Adjudication Proceedings for Remanded Cases and Appeal Effects, the ARN/Case ID may undergo following Status changes:

- **Pending for action by tax officer:** When status of ARN/Case ID is under work item of tax officer for action
- **Pending for reply by taxpayer:** When tax officer sends notice to the taxpayer and reply is to be furnished by taxpayer
- **Reminder No.1 Issued:** When tax officer sends the first Reminder to the taxpayer for replying to the notice issued earlier
- **Reminder No.2 Issued:** When tax officer sends the second Reminder to the taxpayer for replying to the notice issued earlier
- **Reminder No.3 Issued:** When tax officer sends the third Reminder to the taxpayer for replying to the notice issued earlier
- **Reply furnished, pending for Order by tax officer:** When taxpayer does not reply to the issued notice, within the period specified in the notice, and the case is pending for Order by tax officer
- **Reply not furnished, pending for order:** When taxpayer does not reply to the issued notice, within the period specified in the notice
- **Order issued against remanded cases:** When tax officer issues the order against remanded cases
- **Summary of demand APL-04 issued:** When tax officer issues Form GST APL-04 Order