



# **GSTAT Appeals: A Comprehensive Guide**

Understanding the appellate framework under the Goods and Services Tax regime

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# Constitutional Foundation

## Article 323A

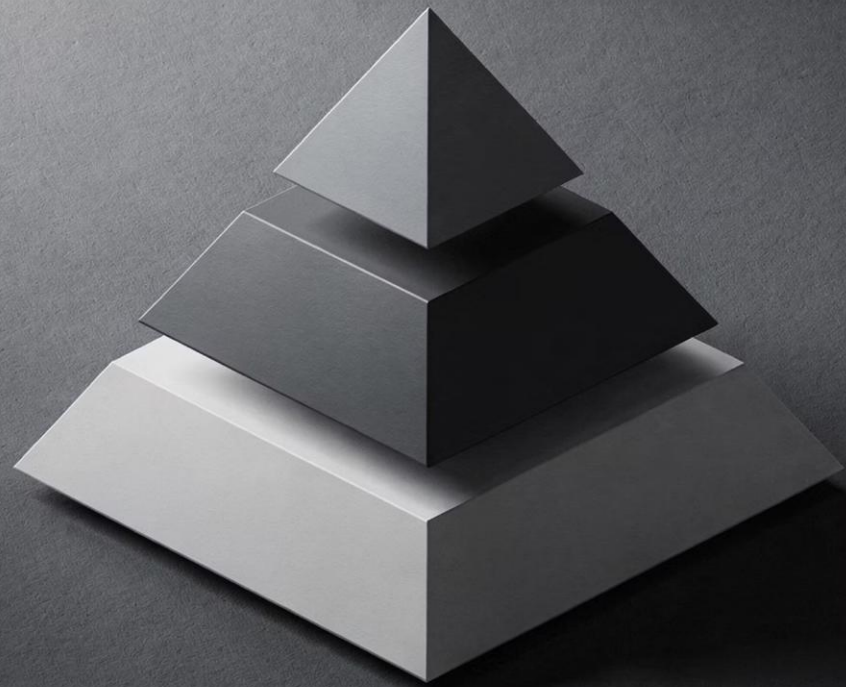
### Administrative Tribunals

Provides constitutional basis for setting up Administrative Tribunals (e.g., Central Administrative Tribunal – CAT) to ensure specialized, speedy, and effective adjudication of service matters of government employees.

## Article 323B

### Tribunals for Other Matters

Enables creation of specialized tribunals across diverse fields such as taxation, labour, and elections, to provide expert-driven and efficient dispute resolution in complex subject areas.



# The Three-Tier Appellate Structure

01

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## First Appeal

Appeals to Appellate Authority under Section 107 within 3 months from communication of order

02

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## Second Appeal

Appeals to Appellate Tribunal (GSTAT) under Section 112 within 3 months from communication of first appellate order

03

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## HC/SC

Appeal Can further be done to HC/SC on the law issues.

# Section 107: First Appeal Provisions

Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such **Appellate Authority** as may be prescribed **within three months** from the date on which the said decision or order is communicated to such person.



# First Appellate Authority

The designation of the First Appellate Authority (FAA) depends on the rank of the officer who passed the original order, ensuring appropriate hierarchical review.

## Joint Commissioner (Appeals)

Hears appeals against orders issued by:

- Superintendent
- Assistant Commissioner
- Deputy Commissioner

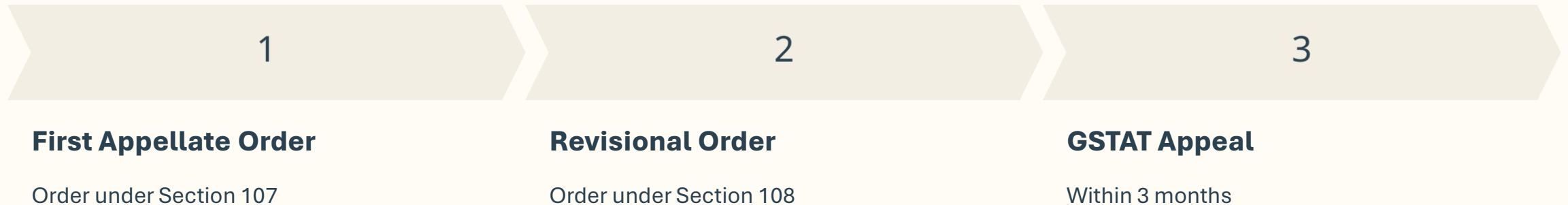
## Commissioner (Appeals)

Hears appeals against orders issued by:

- Additional Commissioner
- Joint Commissioner

# Section 112: Appeals to GSTAT

Any person aggrieved by an order passed under Section 107 or Section 108 may appeal to the Appellate Tribunal within three months from the date of communication of the order or the date notified by the Government for filing appeals before GSTAT, whichever is later.



# Time Period Calculation for GSTAT Appeals

## Exclusion Rules

- **Starting Day:** The day from which the period is reckoned will be excluded
- **Closed Days:** If the last day expires on a day when GSTAT office is closed, that day and any succeeding closed days are excluded



# Time Limits for Filing Appeals

Category	Period of Filing appeal in Form APL-01 or APL-3 under section 107 of the Act or issuance of notice in Form RVN-01 u/s 108	GSTAT Filing Window
Category 1	On or before January 31, 2022	September 24, 2025 - October 31, 2025
Category 2	February 1, 2022 - February 28, 2023	November 1, 2025 - November 30, 2025
Category 3	March 1, 2023 - January 31, 2024	December 1, 2025 - December 31, 2025
Category 4	February 1, 2024 - May 31, 2024	January 1, 2026 - January 31, 2026
Category 5	June 1, 2024 - March 31, 2026	February 1, 2026 onwards
Category 6	Not filed by March 31, 2026	March 1, 2026 onwards

# Time Limits for Filing Appeals

**Important Update:** Order dated September 24, 2025, establishing a staggered filing system has been withdrawn w.e.f. 18th December 2025 vide GSTAT order no. 315/2025 dated 16th December 2025.

# Section 108: Review Powers

The Revisional Authority can review decisions or orders passed by subordinate officers that are erroneous and prejudicial to the interest of revenue.



1

**Order Communicated**

Starting point for time calculation

2

**6 Months Wait**

Reserved for department appeals

3

**Review Window**

Between 6 months and 3 years

4

**3 Years Limit**

Maximum time for revision

# Revisional Authority Hierarchy

As per Circular 250 dated June 2025, the authority is determined by the rank of the officer who passed the original order.

## Principal Commissioner or Commissioner

Acts as Revisional Authority for orders passed by:

- Additional Commissioner
- Joint Commissioner

## Additional or Joint Commissioner

Acts as Revisional Authority for orders passed by:

- Deputy Commissioner
- Assistant Commissioner
- Superintendent

# Time Limits for Revision

## Lower Limit

Power cannot be exercised until **6 months** have passed from the date of communication (reserved for department appeals)

## Upper Limit

Power cannot be exercised after **3 years** from the date of the decision or order sought to be revised

## Proviso Extension

If appeal was filed, authority can revise points not raised/decided before **1 year** from appellate order or **3 years** from original order, whichever is later

# Orders That Cannot Be Reviewed

A Revisional Authority cannot exercise its power in the following circumstances:

## 1 Under Appeal

Order has been subject to appeal before Appellate Authority, Tribunal, High Court, or Supreme Court. Only exception is points not covered in appeal can be reviewed.

## 2 Premature/Late

6-month wait period has not expired or more than 3 years have passed

## 3 Already Revised

Order has already been taken for revision at an earlier stage

## 4 Revisional Order

Order being considered is itself a revisional order passed under Section 108(1)

## 5 Non-Appealable Decisions

Orders specified under Section 121 (transfer of proceedings, seizure of books, sanctioning prosecution)

# Pre-Deposit Requirements for GSTAT

Section 112(8) mandates pre-deposit before filing appeal to the Appellate Tribunal:

1


## Full Payment of Admitted Amount

Pay in full such part of tax, interest, fine, fee and penalty as is admitted by the appellant

2

## 10% of Disputed Tax

Pay 10% of remaining disputed tax amount (in addition to amount paid under Section 107(6)), subject to maximum of **₹20 crore**

 **Proviso:** For orders demanding penalty without tax demand, Deposit amount will be 10% of penalty-w.e.f 1<sup>st</sup> Oct 2025.

## GSTAT Appeal Filing Fees

Appeal Type	Fee Structure
Standard Appeal	Rs. 1,000 per Rs. 1 lakh of disputed tax/penalty, capped at Rs. 25,000
Appeal with No Tax/Fee/Penalty Demand	Flat fee of Rs. 5,000
Rectification Application u/s 112(10) of the CGST Act,2017	No fee required

# Penalty Provisions: Overview

The GST Act prescribes various penalty provisions under Section 122 for different categories of offenders and offences, ensuring compliance and deterring tax evasion.



# Section 122(1): Penalty on Taxable Person

Where a taxable person commits prescribed offences, they shall be liable to a penalty equal to the **higher of ₹10,000 or the amount of tax involved**.

Clause	Nature of Offence	Essence of Default
(i)	Supply without invoice / incorrect or false invoice	Non-issuance or wrong issuance of tax invoice
(ii)	Invoice without supply	Fake / bogus invoicing
(iii)	Tax collected but not paid	Non-payment of collected tax beyond 3 months
(iv)	Tax collected in contravention and not paid	Illegal collection and non-payment beyond 3 months
(v)	TDS default	Failure to deduct, short deduction or non-deposit of TDS (s.51)
(vi)	TCS default	Failure to collect, short collection or non-deposit of TCS (s.52)
(vii)	ITC without receipt of goods/services	Wrong availment or utilisation of ITC
(viii)	Fraudulent refund	Refund obtained by fraud or misrepresentation
(ix)	ISD violation	Wrong distribution or availment of ITC (s.20)
(x)	Falsification of records	Fake accounts, documents or false returns with intent to evade tax
(xi)	Failure to register	Non-registration despite liability
(xii)	False registration particulars	Incorrect or misleading registration information
(xiii)	Obstruction of officer	Preventing GST officer from performing duties
(xiv)	Goods without documents	Transportation without prescribed documents
(xv)	Suppression of turnover	Concealment leading to tax evasion
(xvi)	Books of account default	Failure to maintain or retain records
(xvii)	Non-furnishing of information	Failure to produce records or furnishing false information
(xviii)	Goods liable to confiscation	Supply / storage / transport with knowledge of confiscation
(xix)	Misuse of GSTIN	Issuing invoice using another person's registration
(xx)	Destruction of evidence	Tampering with or destroying material documents
(xxi)	Tampering with seized goods	Disposal or alteration of detained / seized / attached goods

# Specialised Penalty Provisions: Beneficiaries and E-Commerce Operators

## Section 122(1A): Beneficiary or Mastermind Liability

**Penalty:** Amount equivalent to tax evaded or ITC availed or passed on

This provision targets individuals who retain the benefit of fraudulent transactions, even when not directly executing them. The law recognises that those who orchestrate or profit from violations must bear commensurate liability.

### Covered Defaults

- Retaining benefit from supply without invoice
- Benefiting from fake invoicing schemes
- Retaining ITC without actual receipt of goods or services
- Transactions executed at beneficiary's instance through intermediaries



## Section 122(1B): E-Commerce Operator Defaults

**Penalty:** ₹10,000 or tax involved – whichever is higher

E-commerce operators bear specific responsibilities under the GST regime as facilitators of supply. This section imposes penalties for platform-level compliance failures that enable unauthorised transactions.

### Specific Violations

- Allowing supply by unregistered persons (except where exempted)
- Permitting inter-State supply by persons not eligible to make such supply
- Furnishing incorrect particulars in statements under section 52(4)



# Differential Penalties: Intent-Based Classification

Sections 122(2)(a) and 122(2)(b) establish a critical distinction in the penalty regime based upon the presence or absence of fraudulent intent. This bifurcation reflects fundamental principles of tax jurisprudence, wherein mens rea significantly affects the quantum of penalty.

## Section 122(2)(a): Non-Fraud Cases

Penalty:

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This provision applies to contraventions occurring **without fraud, wilful misstatement, or suppression of facts**. The reduced penalty quantum acknowledges genuine errors or procedural lapses.

### Applicable Defaults

- Tax not paid or short paid due to bona fide error
- Erroneous refund claimed without fraudulent intent
- Wrong ITC availed or utilised through inadvertence

The 10% threshold provides proportionality whilst maintaining deterrence against negligent compliance practices. Taxpayers must demonstrate absence of wilful default to benefit from this reduced penalty structure.

## Section 122(2)(b): Fraud or Suppression Cases

Penalty:

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Where contraventions occur **due to fraud, wilful misstatement, or suppression of facts**, the penalty escalates to 100% of the tax involved. This tenfold increase reflects the gravity of deliberate non-compliance.

### Applicable Defaults

- Tax not paid or short paid through deliberate evasion
- Erroneous refund obtained through fraudulent means
- Wrong ITC availed or utilised with knowledge of irregularity

The burden of establishing fraud or suppression rests with the revenue authorities. However, courts have consistently held that circumstances such as systematic underreporting, falsified documentation, or concealment of taxable transactions constitute sufficient evidence of fraudulent intent warranting application of this stringent penalty provision.

# Section 122(3): Abetment and Procedural Defaults

## Penalty Framework

**Maximum Penalty:** Up to ₹25,000

Section 122(3) addresses violations by persons other than the primary taxable person, including abetment of offences and procedural non-compliance. This provision extends the compliance net beyond direct taxpayers to encompass facilitators and accessories.

## Covered Defaults

- **Abetment of Principal Offences**

Aiding, assisting, or abetting any person in the commission of offences specified under section 122(1)

- **Dealing in Non-Compliant Goods or Services**

Acquiring possession of, supplying, or dealing with goods liable to confiscation or services supplied in contravention of GST provisions

- **Failure to Respond to Summons**

Failure to appear before authorities when summoned for evidence or examination

- **Invoice Management Failures**

Failure to issue proper tax invoices or account for serial numbers of invoices issued



**Practitioner Note:** The capped penalty structure under this section provides certainty for procedural violations whilst maintaining sufficient deterrent effect. Legal advisers should counsel clients on the importance of cooperation with revenue authorities to avoid invocation of these provisions.

# Section 122(1B) & 122(2)



## E-commerce Operators

Penalty up to ₹25,000 for allowing unregistered suppliers or supplies in contravention of the Act through their digital platform



## Aiding / Abetting/storing/transporting

Penalties on registered persons for non-payment, short payment, erroneous refunds, or wrong ITC availment/utilisation. Quantum depends on intention to evade tax



## Section 122(3): Residual Penalty

Imposes a penalty that may extend to **twenty-five thousand rupees** on any person who:

- Aids or abets specific offences
- Knowingly deals with goods or services in contravention of the Act
- Fails to appear before tax authorities when summoned
- Fails to issue or account for an invoice



# Monetary Limits for Filing Appeals

As per Circular No. 207/1/2024-GST dated 26th June 2024:

**₹20L**

**GSTAT**

Goods and Services Tax  
Appellate Tribunal

**₹1Cr**

**High Court**

State High Courts

**₹2Cr**

**Supreme Court**

Supreme Court of India

# Principles for Applying Monetary Limits

Type of Dispute	Amount Considered
Tax Demand (with/without penalty & interest)	Aggregate disputed tax (CGST, SGST/UTGST, IGST, Compensation Cess)
Interest Only	Disputed interest
Penalty Only	Disputed penalty
Late Fee Only	Disputed late fee
Interest + Penalty + Late Fee (no tax)	Aggregate interest + penalty + late fee
Erroneous Refund	Disputed refund amount (all GST components)
Case-Specific	Specific disputed amount relevant to appeal
Composite Orders	Total disputed amount across all appeals/notices

# Exclusions to Monetary Limits

Certain categories of cases are excluded from monetary limit restrictions:

- **Constitutional Validity**

Matters where any GST Act provision is held ultra vires to the Constitution

- **Ultra Vires Rules**

Cases where Rules or regulations are held ultra vires the parent Act

- **Ultra Vires Orders**

Cases where orders, notifications, instructions, or circulars are held ultra vires

- **Recurring Issues**

Issues related to valuation, classification, refunds, place of supply, or recurring interpretation matters

- **Adverse Comments**

Cases with strictures/adverse comments or costs imposed against Government/Department/officers

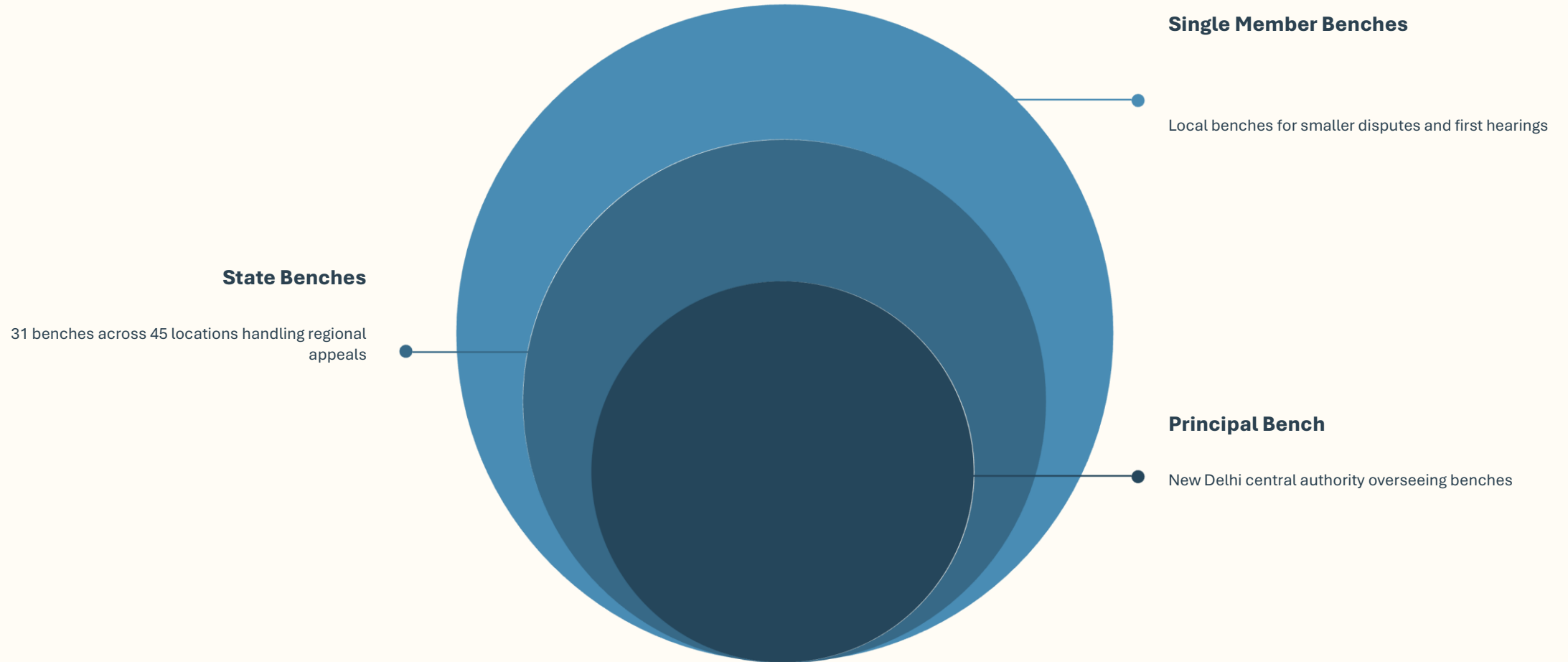
- **Other Cases**

Any case where Board considers it necessary to contest in interest of justice or revenue

# Forms for Filing Appeals

Purpose	Form No.	Who Files	Description
Appeal to Appellate Tribunal	GST APL-05	Taxpayer/Aggrieved Person	File appeal to GSTAT under Section 112(1)
Memorandum of Cross-Objections	GST APL-06	Respondent	Filed by opposite party when appeal filed before Tribunal
Appeal before GSTAT	GST APL-07	Commissioner or authorized officer	Department appeal against Appellate Authority order

# GSTAT Institutional Structure



The GSTAT operates through a three-tier structure: Principal Bench in New Delhi, 31 State Benches across 45 locations, and Single Member Benches for smaller disputes.



# Principal Bench: Composition & Jurisdiction

## Composition

- Located in New Delhi
- Headed by the President
- One Judicial Member
- One Technical Member (Centre)
- One Technical Member (State)

## Jurisdiction

- Place of supply disputes
- Anti-profiteering matters
- Cases with identical questions of law pending before multiple State Benches
- Issues under Section 14 or 14A of IGST Act, 2017
- Issues under Section 20 of CGST Act, 2017

# Principal Bench: Powers & Functions



## Supervision

Supervises State Benches and Single Member Benches across the country



## Case Transfer

Can transfer cases between benches for efficient adjudication



## Division Benches

Can constitute Division Benches for complex issues requiring detailed examination



## Final Authority

Final authority on legal interpretation affecting multiple states

# State Benches: Structure & Function

## Geographic Coverage

**31 State Benches** across **45 locations** in India

## Typical Composition

Two Judicial Members, one Technical Member (Centre), one Technical Member (State)

## Primary Jurisdiction

Regular appeals from Appellate or Revisional Authority (except place of supply, anti-profiteering, and notified matters)

# Two Member Bench Composition

Judicial Member + Technical Member

- 1 Hears Regular Appeals**  
From Appellate Authority
- 2 Mixed Questions**  
Handles fact and law issues
- 3 Division Benches**  
Can constitute for complex cases
- 4 Referral Power**  
May refer substantial legal questions to Principal Bench
- 5 Supervision**  
Supervises Single Member Benches

# Single Member Bench



## Composition & Jurisdiction

**Composition:** One Judicial Member or one Technical Member

**Purpose:** Speedy disposal of routine appeals

- Hears small value/fact-based appeals (below notified threshold, e.g., ₹50 lakh)
- Limited power on legal questions
- Decisions may be reviewed or referred to State/Principal Bench if necessary

# GSTAT State Bench Locations

State	State bench City	Sitting / Circuit Bench	State	State bench City	Sitting / Circuit Bench
Andhra Pradesh	Vijayawada	Vishakhapatnam	Odisha	Cuttack	-
Bihar	Patna	-	Punjab and Chandigarh	Chandigarh	Jalandhar
Chhattisgarh	Raipur	-	Rajasthan	Jaipur	-
Delhi	Delhi	-		Jodhpur	-
Gujarat, Dadra and Nagar Haveli, Daman and Diu	Ahmedabad	-	Tamil Nadu and Puducherry	Chennai	Puducherry
	Surat	Rajkot		Madurai	Coimbatore
Haryana	Gurugram	Hissar	Telangana	Hyderabad	-
Himachal Pradesh	Shimla	-	UP	Lucknow	-
J & K, Ladakh	Jammu	Srinagar		Prayagraj	Varanasi
Jharkhand	Ranchi	-		Ghaziabad	Agra
Karnataka	Bengaluru	-	UK	Dehradun	-
Kerala and Lakshadweep	Ernakulam	Thiruvananthapuram	WB, Sikkim, Andaman and Nicobar Islands	Kolkata	-
MP	Bhopal	-	AP, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura	Guwahati	Aizawl
Maharashtra and Goa	Mumbai	Panaji			Kohima
	Pune	Thane			Agartala
	Nagpur	Chhatrapati Sambhajnagar			

# Recovery of Demand: Before GSTAT Disposal

1

## Pre-Tribunal Period

CBIC Circular 224/18/2024 (July 2024): Pre-deposit and undertaking with jurisdictional officer

2

## Appeal Filed

Section 112(9): Automatic stay of recovery proceedings

3

## During Appeal

Recovery stayed till disposal by GSTAT



# Recovery of Demand: Post GSTAT Disposal

## Section 119 Provision

There is **no automatic stay** of recovery proceedings even if appeal is filed to Supreme Court or High Court after GSTAT order.

Taxpayer must seek specific stay from the appellate court to prevent recovery during pendency of further appeal.





# GSTAT: Final Fact-Finding Authority

The Supreme Court in **Standard Radiators Pvt. Ltd. v. CCE (2002)** categorically held that the Tribunal is the last fact-finding authority, expected to analyse facts comprehensively rather than cursorily.

**Key Principle:** The Tribunal should discuss facts in detail and give more consideration to the assessee's case. The Supreme Court emphasized that no view was expressed on merits when remanding the case for fresh hearing.

# Question of Fact vs. Question of Law

## Question of Fact

Relates to or concerns the existence or non-existence of some state of things. It is about **what actually happened** and is decided by examining evidence and testimony.

## Question of Law

Concerns the **interpretation of legal principles** or statutory provisions and is decided by applying the law to the facts.

This distinction is crucial in determining the scope of appellate review and the appropriate forum for different types of disputes.



## GSTAT as Quasi-Judicial Body

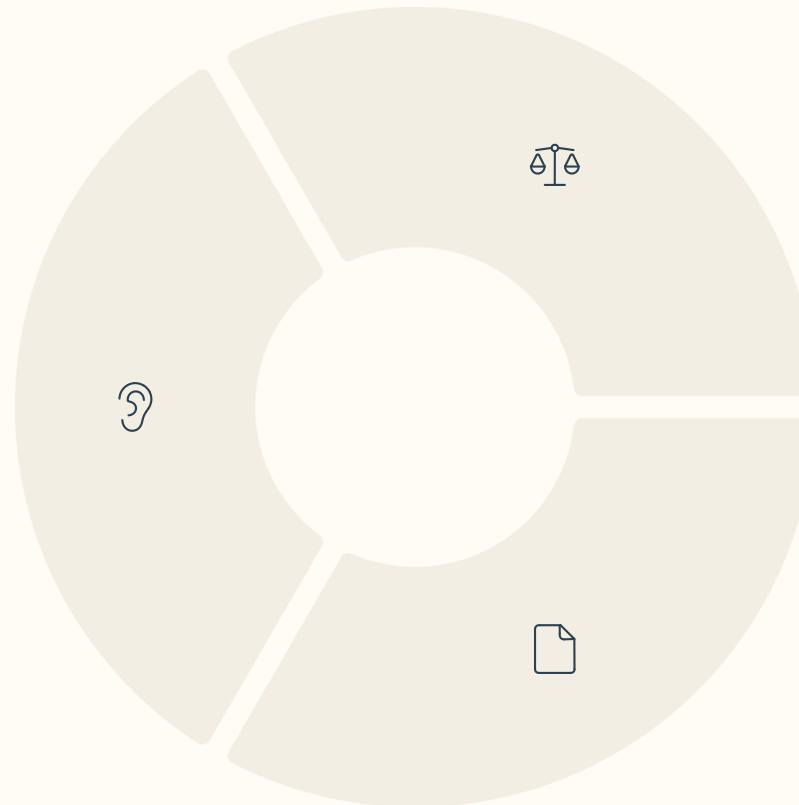
GSTAT is not bound by the Code of Civil Procedure, 1908 but follows the **principles of natural justice** and has authority to regulate its own procedure.

This flexibility allows GSTAT to adopt procedures that are efficient and appropriate for tax disputes while ensuring fairness and due process.

# Core Rules of Natural Justice

## Audi Alteram Partem

Right to fair hearing - proper notice, sufficient time, opportunity to be heard, cross-examination, access to evidence, legal representation



## Nemo Judex in Causa Sua

Rule against bias - no personal/financial interest, no previous involvement, impartial authority, no pre-conceived notions, recusal when required

## Reasoned Decision

Speaking orders - written decision, clear reasoning, facts considered, legal basis cited, transparent process, appeal-ready detail

# Audi Alteram Partem: Right to Fair Hearing

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## Proper Notice

Clear, adequate notice of proceedings/allegations provided

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## Opportunity to be Heard

Fair chance to present case and evidence

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## Access to Evidence

Relevant documents and materials made available

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## Sufficient Time

Reasonable time given to prepare defence

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## Right to Cross-Examine

Opportunity to question witnesses (where applicable)

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## Legal Representation

Right to counsel in appropriate cases

# Nemo Judex in Causa Sua: Rule Against Bias

## No Personal Interest

Decision-maker has no personal stake in outcome

## No Financial Interest

No pecuniary bias or financial benefit

## No Previous Involvement

Decision-maker not previously involved in same matter

## Impartial Authority

Neutral and unbiased adjudicating body

## No Pre-conceived Notions

Decision based solely on evidence presented

## Recusal When Required

Decision-maker steps aside if bias exists

# Reasoned Decision: Speaking Orders

## Written Decision

Order/judgment provided in writing

## Clear Reasoning

Logical basis for decision explained

## Facts Considered

Evidence and materials relied upon stated

## Legal Basis

Applicable law and provisions cited

## Transparent Process

Decision-making process clearly articulated

## Appeal-Ready

Sufficient detail to enable effective appeal/review

# How Many Appeals Can Be Filed?



## Single Appeal

One appeal can be filed per order or decision, regardless of the number of related notices or claims



## Multiple Orders in Original

If an OIA covers multiple orders in original, a separate appeal must be filed for each OIO



## Multiple Aggrieved Persons

Each affected person must file their own appeal, and joint appeals are not permitted

# Some Words to understand

Document	Description
Reply	Written response by respondent to appeal under Section 112 and Rule 36, contesting facts, legal grounds and reliefs. Confined to issues raised in memorandum of appeal. Defensive pleading seeking no independent relief.
Cross Objection	Form APL-06. Respondent challenges specific unfavourable parts of order within 45 days of notice receipt, even without initially filing appeal.
Interlocutory Application	Rule 29 and Rule 49. Procedural application during appeal pendency seeking interim or ancillary relief. Addresses incidental matters, not main appeal.
Rejoinder	Rule 37. Supplementary pleading by appellant to rebut new facts or legal contentions raised in reply or cross-objection.

# Key Filing Requirements

## Language

All documents must be in **English**; non-English documents require certified translation

## Format

Documents on **A4-size paper**, double-spaced, properly indexed and paged

## Portal

**Electronic filing mandatory** via GSTAT Portal unless manual filing specifically permitted by Registrar

# Drafting Requirements: Rule 18

## Cause Title

Must state "In the Goods and Service Tax Appellate Tribunal" and set out proceedings or order against which appeal is preferred

## Party Details

Details of each party at beginning of appeal

## Paragraph Structure

Appeal divided into serially numbered paragraphs, each containing separate fact, allegation or point

## Party Names

Names of parties serially numbered and not changed subsequently

# Rule 20: Contents of Appeal Form

## 1 Grounds of Appeal

Set forth concisely under distinct heads, numbered consecutively, typed in double space

## 2 Formatting Standards

Appeal, cross-objections, applications typed neatly in double spacing on A4 size paper, duly paged, indexed and tagged firmly in separate folder

## 3 Signature & Verification

Rule 20(3) and Rule 22

# Endorsement and Verification

## Signature Requirements



Rule 22

At the foot of every appeal or pleading along with all the relevant documents including relied upon documents, there shall appear the name and signature of the authorised representative and every appeal or pleadings shall be signed and verified by the party concerned in the manner provided by these rules.

Rule 20(3)

Every Form of appeal or application or cross-objection shall be signed and verified by the appellant or applicant or respondent or the authorised representative. The appellant or applicant or respondent or the authorised representative shall certify as true copy the documents produced before the Appellate Tribunal.

# Documents to Upload

- **Appeal**

Main appeal document

- **Affidavits**

Sworn statements

- **Annexure**

Supporting documents

- **Impugned Order**

Order being challenged

- **Vakala Nama**

Authorization for representative

- **Payment Receipt**

Fee payment proof

- **Any Other Document**

Additional relevant documents

- **Higher Court Order or Self Calculation Sheet**

Supporting calculations/orders

- **Condonation of Delay**

If filing beyond time limit

# GSTAT Appeal: Certified Copies

As per GSTAT provisions, "certified copy" is defined as:

## **Original Copy**

The original copy of the order or document received by the party

## **Department Authentication**

A copy duly authenticated by the concerned department

## **Representative Authentication**

A copy duly authenticated by the authorized representative of appellant or respondent

# Additional Evidence: Rule 112 - CGST Rules

The appellant shall not be allowed to produce additional evidence except in specific circumstances:



## Wrongful Refusal

Where adjudicating authority refused to admit evidence which ought to have been admitted



## Relevant to Grounds

Where appellant was prevented from producing evidence relevant to any ground of appeal



## Prevented by Cause

Where appellant was prevented by sufficient cause from producing evidence called upon by authority



## Insufficient Opportunity

Where authority made order without giving sufficient opportunity to adduce relevant evidence

# Applicability of BSA & Evidence Provisions

## Section 144: Presumption

Court shall presume:

- Truth of contents of document
- Authenticity of signature and handwriting
- Proper execution or attestation

Admit document even if not duly stamped, if otherwise admissible

## Section 145: Admissibility

Deals with admissibility of:

- Micro films
- Facsimile copies of documents
- Computer printouts

As documents and as evidence





# Appeals to High Court & Supreme Court

1

## Appeal to HC

Filed by aggrieved person against State Bench order within **180 days** in prescribed form. Must involve substantial question of law. Condonation allowed for sufficient cause.

2

## Appeal to SC

Filed against Principal Bench order. Matters on place of supply and other Principal Bench matters go directly to SC. HC must certify case as fit for SC appeal.

Thank  
you



hello@gstindia.biz