



## The Institute of Chartered Accountants of India GST & Indirect Taxes Committee

### GOODS & SERVICES TAX UPDATE-211

#### Relaxation for filing appeals against demand orders passed till 31.03.2023 under Section 73 or 74 of the CGST Act, 2017

Taxable persons

- who could not file an appeal against the order passed by the proper officer on or before 31.03.2023 under section 73 or 74 within 3 months specified in section 107(1) or the extended period of 1 month as specified under section 107(4) of the CGST Act, and
- whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in section 107,

shall file an appeal against the said order in FORM GST APL-01 in accordance with section 107(1) on or before 31<sup>st</sup> day of January 2024.

Further, an appeal against the said order filed in accordance with the provisions of section 107 of the Act, and pending before the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification, if the appellant has paid:

- a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and
- b) a sum equal to 12.5% of the remaining amount of tax in dispute arising from the said order, subject to a maximum of Rs. 25 Crore rupees, in relation to which the appeal has been filed, out of which at least 20% should have been paid by debiting from the Electronic Cash Ledger.

No refund shall be granted on account of this notification till the disposal of the appeal, in respect of any amount paid by the appellant, either on their own or on the directions of any authority (or) court, in excess of the amount paid by the appellant as specified above before the issuance of this notification, for filing an appeal section 107(1).

No appeal under this notification shall be admissible in respect of a demand not involving tax.

Furthermore, the provisions of Chapter XIII 'Appeals and Revision' of the CGST Rules, 2017

shall mutatis mutandis, apply to an appeal filed under this notification.

**[Notification No. 53/2023-CT dt. 02.11.2023](#)**

***Vice - Chairman  
GST & Indirect Taxes Committee***

***Chairman  
GST & Indirect Taxes Committee***

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