



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

GOODS & SERVICES TAX UPDATE-220

1. Fixation of Monetary Limits for filing appeals or applications by the Department before GSTAT, High Courts and Supreme Court

- (a) Following monetary limits have been fixed for filing appeal or application or Special Leave Petition, as the case may be, by the Central Tax officers before Goods and Service Tax Appellate Tribunal (GSTAT), High Court and Supreme Court:

Appellate Forum	Monetary Limit
GSTAT	Rs. 20 Lakh
High Court	Rs. 1 Crore
Supreme Court	Rs. 2 Crore

- (b) Principles to be considered while determining whether a case falls within the above monetary limits or not:

S. No.	Dispute relates to demand of -	Amount to be considered for applying the monetary limit
1.	Tax (with or without penalty and/or interest)	Only the aggregate amount of tax in dispute (including CGST, SGST/UTGST, IGST and Compensation Cess)
2.	Only interest	Amount of interest
3.	Only penalty	Amount of penalty
4.	Only late fee	Amount of late fee
5.	Interest, penalty and/or late fee (without involving any disputed tax amount)	Aggregate amount of interest, penalty and late fee

6.	Erroneous refund	Amount of refund in dispute (including CGST, SGST/UTGST, IGST and Compensation Cess)
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- Monetary limit shall be applied on the disputed amount of tax/interest/penalty/late fee, as the case may be, in respect of which appeal, or application is contemplated to be filed in a case.
- In a composite order which disposes more than one appeal/demand notice, the monetary limits shall be applicable on the total amount of tax/interest/penalty/late fee, as the case may be, and not on the amount involved in individual appeal or demand notice.

(c) Following cases to be taken on merits irrespective of the monetary limits:

- Where any provision of the CGST Act or SGST/UTGST Act or IGST Act or GST (Compensation to States) Act has been held to be *ultra vires* to the Constitution of India
- Where any rules or regulations under CGST Act or SGST/UTGST Act or IGST Act or GST (Compensation to States) Act has been held to be *ultra vires* to the Parent Act
- Where any order, notification, instruction, or circular issued by the Government or the Board has been held to be *ultra vires* of CGST Act or SGST/UTGST Act or IGST Act or GST (Compensation to States) Act or the Rules made thereunder
- Where the matter is related to –
 - a. Valuation of goods or services; or
 - b. Classification of goods or services; or
 - c. Refunds; or
 - d. Place of Supply; or
 - e. Any other issue,

which is recurring in nature and/or involves interpretation of the provisions of the Act /the Rules/ notification/circular/order/instruction etc.
- Where strictures/adverse comments have been passed and/or cost has been

imposed against the Government/Department or their officers.

- Any other case or class of cases, where in the opinion of the Board, it is necessary to contest in the interest of justice or revenue.
- (d) Appeal should not be filed merely because the disputed tax amount involved in a case exceeds the monetary limits fixed above. Filing of appeal in such cases is to be decided on the merits of the case.
- (e) Where appeal is not filed in pursuance of these instructions, such cases shall not have any precedent value.
- (f) Non-filing of appeal based on the above monetary limits, shall not preclude the tax officer from filing appeal or application in any other case involving the same or similar issues in which the tax in dispute exceeds the monetary limit or case involving the questions of law.
- (g) Where appeal is not filed solely on the basis of the above monetary limits, there will be no presumption that the Department has acquiesced in the decision on the disputed issues in the case of same taxpayers or in case of any other taxpayers.

[Circular No. 207/1/2024-GST dated 26.06.2024](#)

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

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

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