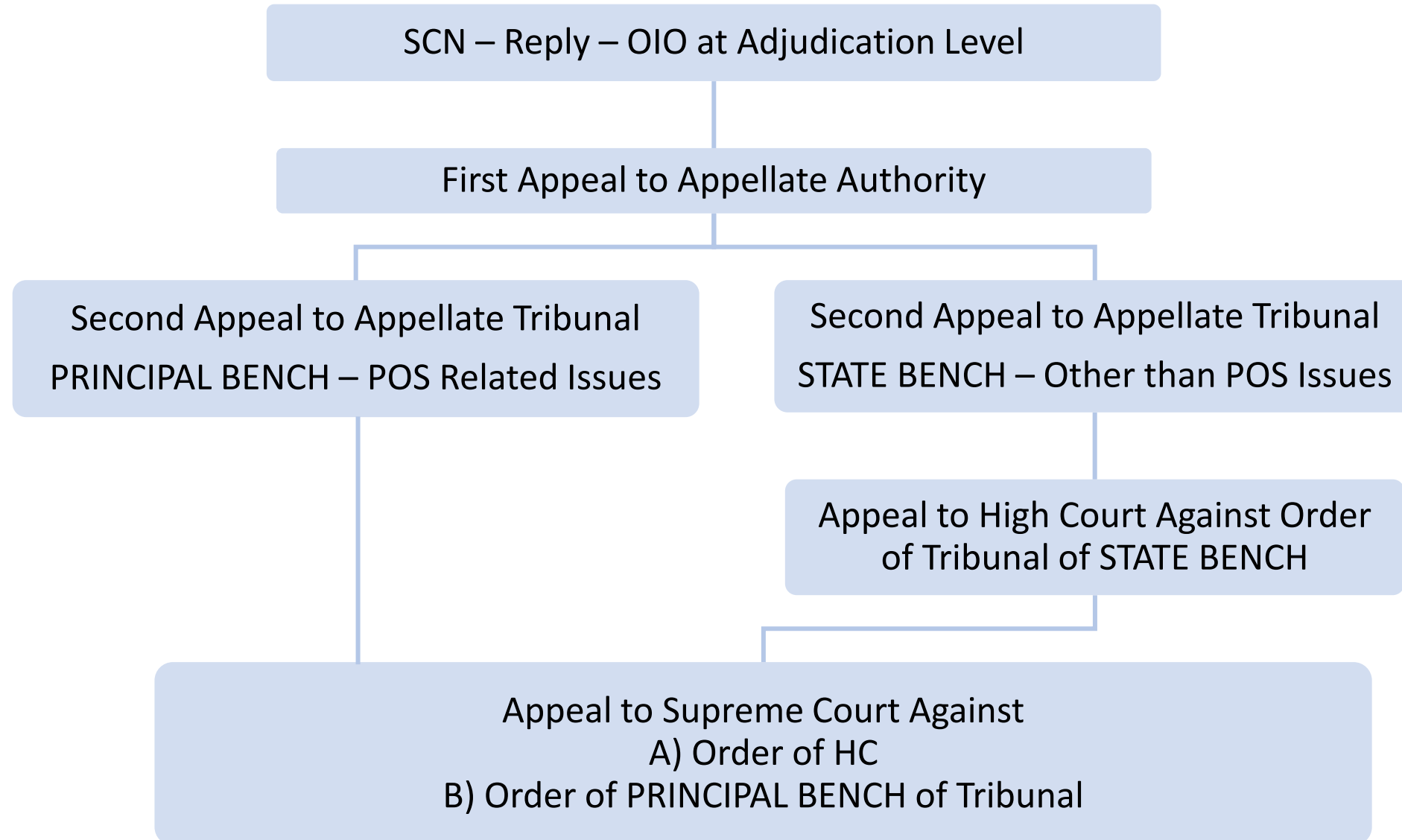


# How to tackle SCNs issued Under GST How to Handle Appeals Under GST Effectively

CA. Deep Koradia

**GANDHIDHAM BRANCH OF WIRC OF ICAI**

# Adjudication and Appeals



# Assessment and Audit

	Section	
ASSESSMENT	59	Self-assessment
	60	Provisional assessment
	61	<b>Scrutiny of returns</b>
	62	Assessment of non-filers of returns [within 5 years]
	63	Assessment of unregistered persons [within 5 years]
	64	Summary assessment in certain special cases [protective assessment]
AUDIT	65	<b>Audit by tax authorities</b>
	66	Special audit [by Chartered or Cost Accountant Nominated by Commissioner]

# DEMAND AND RECOVERY

## Section 73 v/s 74

	Section 73	Section 74
To be Invoked	<b>OTHER THAN</b> for Fraud OR wilful mis-statement OR Suppression of Facts	FOR Fraud OR wilful-mis statement OR Suppression of Facts
Notice To be issued	Within 33 Months from the due date of Annual Return [3 months prior]	Within 54 Months from the due date of Annual Return [6 months prior]
Statement may be served	For continuing period, Statement can be served instead of Notice	
Reply to SCN		
Passing or Order Max by	Within 3 Years from the due date of Annual Return	Within 5 Years from the due date of Annual Return

# DEMAND AND RECOVERY - Time barred Limitation

After Extended via NN 56-2023 CT Dated 28-12-2023

FY	Extended Due Date or Original Date of GSTR9	Section 73		Section 74	
		Notice Can be ISSUED Max by [at least 3M before order]	Order can be ISSUED Max by [3 Years from Due date of G9]	Notice Can be ISSUED Max by [at least 6M before order]	Order can be ISSUED Max by [5 Years from Due date of G9]
2017-18	5-Feb-20	30-Sep-23	31-Dec-23	5-Aug-24	5-Feb-25
2018-19	31-Dec-20	31-Jan-24	30-Apr-24	30-Jun-25	31-Dec-25
2019-20	31-Mar-21	31-May-24	31-Aug-24	30-Sep-25	31-Mar-26
2020-21	28-Feb-22	30-Nov-24	28-Feb-25	28-Aug-26	28-Feb-27
2021-22	31-Dec-22	30-Sep-25	31-Dec-25	30-Jun-27	31-Dec-27
2022-23	31-Dec-23	30-Sep-26	31-Dec-26	30-Jun-28	31-Dec-28

\*In case Tax has been collected but not paid, No time limit u/s 76

\*\* In case of erroneous refund, date of 3 / 5 years to be counted from date of Refund Order

\*\*\* When any Notice or Order Stayed by Court or Tribunal, such period will be excluded

# DEMAND AND RECOVERY Penal Provisions

If Tax and Interest Paid	Form Issued	Section 73	Section 74
<b>Voluntary Before SERVICE of SCN*</b>	DRC-01A (Intimation)	NIL	15%
<b>Within 30 days of ISSUING SCN**</b>	DRC-01 (SCN)	NIL	25%
<b>While Issuing Order in DRC-07</b>		10% of Tax OR 10000 Whichever is Higher	100%
<b>If Paid Within 30 days of COMMUNICATING of Order</b>		10% of Tax OR 10000	50%
<b>If Paid After 30 days of COMMUNICATING of Order</b>		Whichever is Higher	100%

# DEMAND AND RECOVERY

## Monetary Limit to Adjudicate the Notices U/s 73 / 74

[Circular 31-2018]

Officer of Central Tax	Monetary Limit CGST + SGST + IGST
Superintendent of Central Tax	Up to Rs 20 Lakhs
Deputy or Assistant Commissioner of Central Tax	20 Lakhs to 2 Crores
Additional or Joint Commissioner of Central Tax	Above 2 Crore Rupee

\*An officer of central tax may exercise the powers any other officer of central tax who is subordinate to him

# DEMAND AND RECOVERY Forms and Process Flow

Form	Particulars of the Form	By
DRC-01A PartA	Intimation of tax ascertained as being payable under section 73(5)/74(5) [Pre-notice consultations] – Optional for Officer	Officer
DRC-01A PartB	Reply to the communication for payment before issue of Show Cause Notice	Tax Payer
DRC-01	Show Cause Notice for Tax, Interest and Penalty	Officer
DRC-02	Statement for “Periodical Demand” for Tax, Interest and Penalty	Officer
DRC-03	Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement	Tax Payer
DRC-04	Acknowledgement of acceptance of payment made voluntarily	Officer
DRC-05	Intimation of conclusion of proceedings	Officer
DRC-06	Reply to the Show Cause Notice	Tax Payer
DRC-07	Summary of Order	Officer
DRC-08	Rectification of Order / Withdrawal of Order	Officer



# Miscellaneous, BUT IMPORTANT (Safe-Guards)!

- Opportunity of being heard is granted only when request is made in Writing / Or before passing any adverse order [Sec. 75(4)]
- Max 3 adjournment for OBH [Sec. 75(4)]
- Order Should be “Speaking Order” [Sec. 75(6)]
- No New Grounds after issuance of SCN. Order can’t travel beyond the Notice [Grounds as well as Amount] [Sec. 75(7)]
- Adjudicating process is deemed to be completed if order not issued within time [Sec. 75(10)]
- If anything is self-assessed in return, direct recovery [Sec. 75(12)] [Instruction 01-2022 prescribes, one opportunity to be given]
- If Penalty imposed under 73/74, no other penalty (eg. under 122 / 125) [Sec. 75(13)]
- Max Interest @18% WEF 01-07-2017
- Modes of Delivery (Service of Notice) Section 169 vis-à-vis Instruction 04/2023

# Miscellaneous, BUT IMPORTANT (Safe-Guards)!

- If Fraud / Wilful misstatement / Suppression Not found, adjudication proceedings will be automatically converted to Section 73. [Sec. 75(2)]
- REPLY to Time barred / Bad Notices in Technical grounds will prove it RIGHT. Question the Notice before Answering it [Sec. 160(2)]
  - Challenging Extended period u/s 168A
  - Challenging the SCN if Mode of Delivery is wrong / Signature Not found
  - Challenging the SCN if Only DRC-01 issued without any Notice [Rule 142(1)]
- Burden of Proof for “Eligibility of ITC” is on “Tax Payer” [Sec. 155]
- Rectification of Errors apparent on the Face of Order can be done, within 3 months [Sec. 161]
- PH Cant be before submitting the reply – H T Media Ltd. V Union Of India [2023] 153 taxmann.com 339 (Delhi)
- 30 Days minimum time between SCN and Order (Scheme suggest lower penalty if paid within 30 days)
- Notice to be dropped for already closed matter in past in ASMT-12 or DRC-05
- Provisional Attachment Notice during SCN? [Sec. 83]

# When to Celebrate the “Drop Order” after SCN?

- Commissioner can direct any officer to file appeal against original Order, within 6 months of original order [Sec. 107(2)]
- Revisional Authority May pass and order within 3 years from the date of original Order [Sec. 108]
- Proper Officer Can rectify any error which is apparent on the face of the record within 6 months from the date of Order [Sec. 161]

# Appeals Under GST: PART A: Law & Procedure

# Appeals to Appellate Authority – First Appeal [Sec. 107]

- Appeal can be filled against “Decision or Order” Passed by “Adjudicating Authority”
- “Any Person” – Who is aggrieved
- **Order** is must.
  - RFD-03 or MOV-03/04 is not an Order
- **Adjudicating Authority** Means Any authority to pass the order under the Act, BUT Does Not Include:
  - CBIC
  - Revisional Authority
  - AAR, AAAR, NAAAR
  - Appellate Authority
  - Appellate Tribunal
  - Authority of Anti Profiteering
- No Appeals can be filled against:
  - Transfer of proceedings to another officer
  - Seizure of books of accounts
  - Order of prosecution
  - Order of Payment in Instalments

# Time limit to file First Appeal [Sec. 107(1),(2),(4)]

- First appeal has to be filled within 3 months [From the date of **COMMUNICATION**]
- 3 months should be counted Month on month (And Not as 90 Days)
- 3 months should be calculated from the DATE OF COMMUNICATION of Order
- 1 Month can be condone for delay, if Appellate Authority satisfied that appellant was prevented from sufficient cause from presenting the appeal [Pleading + Evidence]
- Departmental Appeal (against their own order by Adjudicating Authority) can be filled within 6 months of the Order
- 1 Month Condonation is also available to Departmental Appeal
- What if one missed 3+1 Months?

## Service of Notice / Order [Sec. 169] vis-à-vis Instruction 04/2023

- Any Decision / Notice / Order / Summons etc. Can be served by any one of the following:
  - By Hand Delivery to Taxable Person / to his AR / to his manager / To his Advocate / employee
  - By Courier
  - By Registered Post / Speed Post / Courier with Acknowledge due
  - By Sending Email as provided on Registration
  - By Making it available on Portal
  - By Publishing it on Newspaper
  - By affixing Notice at his last known business place / residence
- Service of Notice can't be on WhatsApp
- Instruction 04-2023 Dated 23-11-2023 Strictly mandates Orders to be uploaded on GST Portal

## “Pre-Deposit” [Sec. 107(6)]

- “Pre-Deposit” vis-à-vis “10% of Disputed Tax”
- 100% of the Admitted Tax, Interest and Penalty
- **10% of Disputed Tax & 0% of Interest & Penalty.** [Max 25+25 Crore]
- In case Penalty due to E-waybill breach [Sec. 129(3)], **25% of PENALTY** to be paid as Pre-Deposit – [Bond in MOV-08 Preferable]
- So called “Pre-Deposit” Can be paid via ITC, if the underlying Disputed demand can otherwise be paid via ITC. Eg:
  - Underlying Demand is for RCM – pre-deposit has to be paid in Cash
  - Underlying Demand is for erroneously refunded amount – pre-deposit has to be paid in cash
- In case of Manual filling of appeal, Pre-deposit can also be paid via DRC-03
- In case of payment made involuntarily during Pre-adjudication process – such DRC-03s can be used in pre-deposit
- Interest on refund of Pre-Deposit - @ 6%



# Appeal Mode: Online Vs Offline [Rule 108(3)]

- If Order Uploaded online, It has be filled Online. (No Physical Documents required, One may submit it voluntarily for their convenience)
- If Order passed manually, appeal can be filled manually
- Incase of Manual order, Self Certified Order to be submitted within 7 days
- Instruction No 04-2023 23.11.2023 - Now mandates officer to upload every order on the Portal

## Stay [Section 107(7)]

- Deemed Stay
- Inform Jurisdictional Authority, Anyway
- What if less than 10% of disputed Tax paid as Pre Deposit?
- What of APL-02 is not issued?

# Appeal (u/s 107) Vs Rectification (u/s 161)

- Proper Officer who has passed the order can rectify any error which is apparent on the face of the record
- Such rectification of the order can be done on either
  - On his own motion
  - Or where such error is brought to its notice within 3 months by affected person
- Such rectification can be done within 6 months from the date of original order
- Incase of pure clerical Or arithmetical error, rectification can be done even after 6 months

# OBH, Adjournments & Additional Grounds

- Opportunity of Being Heard – Personal Heading
  - MUST be given by Appellate Authority
- Adjournment
  - Can be given if sufficient cause has been shown
  - Reason of such cause to be recorded
  - No adjournment can be given more than 3 times
- Additional Grounds during PH
  - Can be added other than already mentioned in “Grounds of appeal” Only if omission of that ground was not wilful or unreasonable
- Order
  - Order of the Appellate Authority should be in writing, and shall state the points of determination, the decision there on and reasons for such decision
  - AA Cant refer back the case to Adjudicating Authority
  - Wherever possible, appeal should be disposed off in 1 year

# Who Can be Authorised Representative? [Sec. 116]

- Relative of Tax payer
- Regular Employee
- Advocate
- Chartered Accountant
- Cost Accountant
- Company Secretary
- Retired Commercial Tax Officer of State or UT or Board who has worked for at least 2 years as Group-B Gazette Officer (Can appear only after 1 year of retirement)
- Authorised GSTP

# Appeal to be filled before

- STATE [Rule 109A of GujGST Rules]

Order Passed by	Appeal to be filled before
Joint Commissioner	Additional Commissioner
Deputy Commissioner	Joint Commissioner (Appeals)
Assistant Commissioner / State Tax Officer	Deputy Commissioner (Appeals)

- CENTER [Rule 109A of CGST Rules]

Order Passed by	Appeal to be filled before
Additional Commissioner / Joint Commissioner ( <b>Order Above 2 Crore</b> )	Commissioner (Appeals)
Deputy / Assistant Commissioner / Superintendent ( <b>Orders Up to 2 Crore</b> )	Any officer not below the Rank of Joint Commissioner (Appeals)

- Appeal Jurisdictional office for Ewaybill Related Appeals

# Appeals to Appellate Authority - Forms

Form	Particulars of the Form	By
APL01	Form to file appeal online [Along with Statement of facts and Grounds of appeal] [Appeal to Commissioner (A) or JC (A)]	Tax Payer
	Certified copy of order to be submitted within 7 days - Incase of Manual Order	Tax Payer
APL02	Final Ack of Appeal will be given [Indicating Appeal Number] Only after getting APL-02, appeal is said to be filled	Appellate Authority
APL03	Departmental Appeal	Officer appointed by Comm.
APL04	Summary of order clearly mentioning final amount of demand confirmed	Appellate Authority

# Miscellaneous, BUT IMPORTANT - Appeal

- Demand paid against Protest via DRC-03, Amount Appropriated and Drop order passed in DRC-05 illegally, How to file appeal?
- Writ V/s Appellate Remedy [Decision at SCN Stage]
- Defective appeal
  - Without Pre Deposit
  - Without verification
  - Not in prescribed form

# Appeals Under GST: PART B: Drafting & Pleading Approach



# Appeal SET Checklist - illustrative

- Cover letter
- Acknowledgement of APL-01
- Form APL-01
- Annexure to APL-01
- Application for condonation of delay
- Copy of Order [Self Certified Copy – Incase of Manual Order]
- Supporting Documents to “Annexure to APL-01”
- Copy of Challan of pre deposit
- Stay Application – Separate for Jurisdictional office

# Art of Drafting of Appeal

- Analysis of Issue with Client and Collection of further Details – COMPLETE FACTS
- Drafting
  - 75% for research 25% for drafting
  - In the Flow
  - Margin, Page numbering, Para numbering, Index if needed, Line spacing, on LH of Noticee, 3 sets properly tagged/stapled, Font, Justify
  - Language
  - Reply to every para – Alternate grounds – cover every issue – reference to law
  - Be specific, be firm but never hurt the ego
  - Don't use idioms and phrases
  - Annexures / Enclosures with Title and Index
- Accept / Deny Allegation OR Attack Question
- Cross Examination of third party / Cross examination of the Documents
- Detailed Reply / Detailed Drafting? Vs Apt and Concise!
- Don't Give Excess or unsolicited Information

# Drafting of Appeal - BODY – Annexure to APL-01

- Fact of the Case
  - Only Fact, No emotions
  - Clear, Concise, chronological
- Grounds of Appeal
  - Reject the demand / Attack the Question
  - Correct the facts
  - Multiple Grounds / Alternate plea / submission – separate from each other
  - Misunderstanding of Facts, misapplication of Law, Technical Ground
  - Case Laws - caution
  - Other standard grounds such as
    - Shifting of proceedings to 73 from 74
    - OBH Not given
    - Tax to be Calculated assuming Amount received is inclusive of Tax
    - Tax Neutrality Ground
    - Multiple penalty barred in law section 75(13)
    - Demand cant be imaginary, on Assumptions or Presumptions
- Prayer
  - Ask for each possible relief
  - Any other Relief as may be granted
- Condonation of delay [See Draft]

# Personal Hearing


- Compile short-notes / synopsis – prioritise the Grounds of Appeal
- Know the adjudicating / Appellate Authority
- LoA [Format]
- Speak softly
- Start with facts
- Appearance – Should be presentable, Dress Code
- Max 3 Adjournments – with reasons to be recorded
- Check Judgement already cited in appeal, if its overruled or so
- Sign PH Memo and keep a copy
- Skillset
  - Knowledge of the Concerned law
  - Knowledge of Evidence Law and Administrative Law
  - Communication Skills
  - Through knowledge of the Case laws

# Additional Evidences During Appeal [Rule 112]

- No Additional Evidences are allowed Before **Appellate Authority** which were not produced originally before **Adjudicating Authority** EXCEPT when
  - When Adjudicating Authority refused to admit the Evidence
  - Where appellant was prevented by sufficient cause from producing evidence which were called upon
  - Where appellant was prevented by sufficient cause from producing evidence which is relevant to any grounds of appeal
  - Where order has been passed without giving OBH
- If additional Evidences are produced, reasons to be recorded
- However, Appellate Authority can direct to produce the evidence / document to enable it to dispose the appeal

# Appeals Under GST: PART C: Walk-Through of Portal

# Walk-Through of Portal

 **Goods and Services Tax**

Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help and Taxpayer Fac

Registration Ledgers Returns Payments User Services Refunds e-Way Bill System 1

My Saved Applications **My Applications**

View/Download Certificates View Notices and Orders

View My Submissions Search HSN Code

Holiday List Feedback

Furnish Letter of Undertaking (LUT) View My Submitted LUTs

Locate GST Practitioner (GSTP) Engage / Disengage GST Practitioner (GSTP)

ITC02-Pending for action View Additional Notices/Orders

# Walk-Through of Portal

Dashboard > Services > User Services > My Applications

## My Applications

• indicates mandatory field

Application Type •

Select ▼

- Select
- Advance Ruling
- Intimation of Voluntary Payment - DRC-03
- Letter Of Undertaking
- Appeal to Appellate Authority**
- REFUNDS
- Application for rectification of order
- Application for Restoration of Provisional Attachment
- Application for Deferred Payment/Payment in Instalments
- Provisional Assessment ASMT-01
- Compounding Application
- Application for unblocking of E-way bill

From Date

DD/MM/YYYY 

To Date

DD/MM/YYYY 

SEARCH

NEW APPLICATION




# List of Order Types – Single Year

**i** For Appeal against Registration, LUT, Refund, Assessment Non-demand and Enforcement Non-demand orders, please select Single Financial year option.

Is the order pertaining to Multiple Financial Years?  Yes  No

Order Type \*

Select 

- Select
- Enforcement Order
- Assessment -Demand Order
- Registration Order
- Refund Order
- Assessment Non-Demand Order
- LUT Order

Order No \*

SEARCH



# List of Order Types – Multiple Year

**i** For Appeal against Registration, LUT, Refund, Assessment Non-demand and Enforcement Non-demand orders, please select Single Financial year option.

**Is the order pertaining to Multiple Financial Years?**  Yes  No

**Order Type**

Select ▼

- Select
- Assessment -Demand Order
- Enforcement Order





**Order No**

SEARCH

# Category of Dispute:

Order Type *	Order No *	
Demand Order	ZD240424007774J	
<b>Order Details</b>		
Order Date *	Demand Id	Date of communication *
04/04/2024	ZD240424007774J	04/04/2024
Category of the case under dispute *		
<input type="text" value="Select"/>		<b>ADD</b>
<div style="border: 1px solid #ccc; padding: 5px;"> <p>Select</p> <ol style="list-style-type: none"> <li>1. Misclassification of any goods or services or both</li> <li>2. Wrong applicability of a notification issued under the provisions of this Act</li> <li>3. Incorrect determination of time and value of supply of goods or services or both</li> <li>4. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid</li> <li>5. Incorrect determination of the liability to pay tax on any goods or services or both</li> <li>6. Whether applicant is required to be registered</li> <li>7. Whether any particular thing done by the applicant results in supply of goods or services or both</li> <li>8. Rejection of application for registration on incorrect ground</li> <li>9. Cancellation of registration for incorrect reasons</li> <li>10. Transfer/Initiation of recovery/ Special mode of recovery</li> <li>11. Tax wrongfully collected/Tax collected not paid to Government</li> <li>12. Determination of tax not paid or short paid</li> <li>13. Refund on wrong ground/Refund not granted/ Interest on delayed refund</li> <li>14. Fraud or wilful suppression of fact</li> <li>15. Anti profiteering related matter</li> <li>16. Others</li> </ol> </div>		
		2019
<b>ADJUSTED AMOUNT/ PAYMENT DETAILS</b>		
<p>PDF file format is allowed.</p> <p>Click here to download Annexure to GST template.</p>		
<p><b>i</b> Maximum file size for upload is 5MB.</p>		

# Walk-Through of Portal

Order Type *	Demand Order	Order No *	ZD240424007774J
Order Details		Demand Id	ZD240424007774J
Order Date *	04/04/2024	Date of communication *	04/04/2024 
Category of the case under dispute *	Select 		<b>ADD</b>
Period of Dispute	From *	To *	
	01/04/2018 	31/03/2019 	
Upload Annexure to GST APL-01 *	<b>DISPUTED AMOUNT/ PAYMENT DETAILS</b>		
<b>Choose File</b> No file chosen	<ul style="list-style-type: none"><li>Only PDF file format is allowed.</li><li><a href="#">Click here</a> to download Annexure to GST APL-01 template.</li><li>Maximum file size for upload is 5MB.</li><li><a href="#">Click here</a> to view the steps for converting the filled application word template to PDF file format.</li></ul>		

# Bifurcation of Disputed Amount, Admitted Amount and Pre-Deposit

• Indicates Mandatory Fields

## Disputed Amount/ Payment Details

### Amount under Dispute

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Amount of dispute	Tax/Cess	0	0	0	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	

### Amount Of Demand created and admitted

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Amount of demand created (A)	Tax/Cess	1602815	1602815	341	0	
	Interest	1590344	1590344	338	0	
	Penalty	160282	160282	10000	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	
Amount of demand admitted(B)	Tax/Cess	1602815	1602815	341	0	
	Interest	1590344	1590344	338	0	
	Penalty	160282	160282	10000	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	

# Bifurcation of Disputed Amount, Admitted Amount and Pre-Deposit

• Indicates Mandatory Fields

Disputed Amount/ Payment Details						
Amount under Dispute						
Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)		
Amount of dispute	Tax/Cess	1602815	1602815	341	0	
	Interest	1590344	1590344	338	0	
	Penalty	160282	160282	10000	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	

Amount Of Demand created and admitted						
Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)		
Amount of demand created (A)	Tax/Cess	1602815	1602815	341	0	
	Interest	1590344	1590344	338	0	
	Penalty	160282	160282	10000	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	
Amount of demand admitted(B)	Tax/Cess	0	0	0	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	

# Bifurcation of Disputed Amount, Admitted Amount and Pre-Deposit

• Indicates Mandatory Fields

**Disputed Amount/ Payment Details**  
 Amount under Dispute

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Amount of dispute	Tax/Cess	602815	602815	341	0	
	Interest	1590344	1590344	338	0	
	Penalty	160282	160282	10000	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	

**Amount Of Demand created and admitted**

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Amount of demand created (A)	Tax/Cess	1602815	1602815	341	0	
	Interest	1590344	1590344	338	0	
	Penalty	160282	160282	10000	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	
Amount of demand admitted (B)	Tax/Cess	1000000	1000000	0	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	

# Pre Deposit : 100 % of Admissible+ 10% of Disputed Amount

## Amount Of Demand created and admitted

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Amount of demand created (A)	Tax/Cess	1602815	1602815	341	0
	Interest	1590344	1590344	338	0
	Penalty	160282	160282	10000	0
	Fees	0	0	0	0
	Other charges	0	0	0	0
Amount of demand admitted(B)	Tax/Cess	1000000	1000000	0	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other charges	0	0	0	0

## Details of payment of admitted amount and pre-deposit

Pre-Deposit % of Disputed Tax/Cess

10

Minimum of 10% of the disputed amount needs to be paid as Pre-deposit before filing an appeal. Lower percentage may be declared here with relevant approvals from the competent authorities.

## Details of payment required

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Admitted Amount	Tax/Cess	1000000	1000000	0	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other charges	0	0	0	0
Pre-deposit (10% of Disputed)	Tax/Cess	60282	60282	35	0



# IGST Liability to be shown with PoS:

Amount Of Demand created and admitted

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
-------------	-----------------	-------------------	--------------------	----------

Please fill the Admitted amount/Disputed amount for respective Place of Supply.

Summary IGST						
Particulars	IGST Amount	Tax/Cess	Interest	Penalty	Fees	Others
Total	Initial Amount	341	338	10000	0	0
	APL-01 Disputed Amount	341	338	10000	0	0
	Admitted Amount	0	0	0	0	0

Detailed IGST							
Place of Supply	IGST Amount	Tax/Cess	Interest	Penalty	Fees	Others	Action
Gujarat	Initial Amount	341	338	10000	0	0	NA
	Disputed Amount	<input type="text" value="341"/>	<input type="text" value="338"/>	<input type="text" value="10000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
	Admitted Amount	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	

# Bifurcation of Disputed Amount, Admitted Amount and Pre-Deposit

Details of payment required					
Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Admitted Amount	Tax/Cess	1000000	1000000	0	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other charges	0	0	0	0
Pre-deposit (10% of Disputed Tax/Cess)	Tax/Cess	60282	60282	35	0

Details of payment of admitted amount and pre-deposit					
Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Amount Paid	Tax/Cess	0	0	0	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other charges	0	0	0	0

Details of amount payable towards admitted amount and pre-deposit					
Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Balance payable	Tax/Cess	1060282	1060282	35	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other charges	0	0	0	0

# Payment of Admitted and 10% Disputed Liabilities

Payment of Demand (Demand ID/ Reference No. ZD2404240077743)

Description	Liability (₹)			
	Integrated Tax	Central Tax	State/UT Tax	Cess
Tax	₹35	₹10,60,282	₹10,60,282	₹0
Interest	₹0	₹0	₹0	₹0
Penalty	₹0	₹0	₹0	₹0
Fees	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

Cash Ledger Balance (₹)						
Description	Integrated Tax	Central Tax	State/UT Tax	Cess	Description	Integrat
Tax	₹0	₹0	₹0	₹0	Tax	
Interest	₹0	₹0	₹0	₹0	Interest	
Penalty	₹0	₹0	₹0	₹0	Penalty	
Fees	₹0	₹0	₹0	₹0	Fees	
Others	₹0	₹0	₹0	₹0	Others	

Credit Ledger Balance (₹)						
Description	Available	Provisional	Blocked	Mismatch	Description	Integrat
Integrated Tax	₹0	₹0	₹0	₹0	Integrated Tax	
Central Tax	₹0	₹0	₹0	₹0	Central Tax	
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax	
Cess	₹5,13,365	₹0	₹0	₹0	Cess	

Cess	₹5,13,365	₹0	₹0	₹0	Cess	
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# Payment of Admitted and 10% Disputed Liabilities

Payment of Demand (Demand ID/ Reference No. ZD240424007774)				
Description	Liability (₹)			
	Integrated Tax	Central Tax	State/UT Tax	Cess
Tax	₹35	₹10,60,282	₹10,60,282	₹0
Interest	₹0	₹0	₹0	₹0
Penalty	₹0	₹0	₹0	₹0
Fees	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

Paid through Cash (₹)					
Cess	Description	Integrated Tax	Central Tax	State/UT Tax	Cess
₹0	Tax	₹0	₹0	₹0	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹0	Penalty	₹0	₹0	₹0	₹0
₹0	Fees	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

Paid through ITC (₹)					
Mismatch	Description	Integrated Tax	Central Tax	State/UT Tax	Cess
₹0	Integrated Tax	₹0	₹0	₹0	
₹0	Central Tax	₹0	₹0		
₹0	State/UT Tax	₹0		₹0	
₹0	Cess				₹0

# Walk-Through of Portal

**Order Type\***  
Demand Order

**Order No\***  
ZD240424007774J

**Order Details**

**Order Date\***  
04/04/2024

**Demand Id**  
ZD240424007774J

**Date of communication\***  
04/04/2024

**Category of the case under dispute\***  
Select ADD

**Period of Dispute:**

**From\***  
01/04/2018

**To\***  
31/03/2019

DISPUTED AMOUNT/ PAYMENT DETAILS

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**Verification**

I, , hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

**Name of Authorized Signatory\***  
Select

**Place\***  
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