

Clarification regarding time limit for filing appeal before Appellate Tribunal

As per Sec-112(1) of CGST Act

Any person aggrieved by an order passed against him u/s-107 or 108 of CGST/SGST/UTGST Act, may appeal to Appellate Tribunal against such order within three months from date on which the order sought to be appealed against is communicated to person preferring the appeal.

As per Sec-112(3) of CGST Act

Commissioner may, on his own motion or upon request from Commissioner of State Tax/Commissioner of UT Tax, call for and examine the record of any order passed by Appellate Authority or Revisional Authority under CGST/SGST/UTGST Act for the purpose of satisfying himself as to the legality or the propriety of the said order and may, by order, direct any officer subordinate to him to apply to Appellate Tribunal within six months from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified by Commissioner in his order.

As per Removal of Difficulty Order No.09/2019 Central Tax dated 03/12/2019

Appellate Tribunal and its Benches are yet to be constituted in many States and UT u/s-109 of CGST Act as a result whereof, Appealor application could not be filed within the time limit specified in sections 112(1) or (3), and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

Central Government, on the recommendations of Council, hereby makes this Order, to remove the difficulties to clarified that for the purpose of calculating-

- (a) "Three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal" in section 112(1), the start of the three months period shall be considered to be the later of following dates:-
 - (1) Date of communication of order; or
 - (2) Date on which the President/State President, as the case may be, of Appellate Tribunal after its constitution u/s-109, enters office;
- (b) "Six months from the date on which the said order has been passed" in section 112(3), the start of the six months period shall be considered to be later of following dates:-
 - (1) Date of communication of order; or
 - (2) Date on which the President/State President, as the case may be, of Appellate Tribunal after its constitution u/s-109, enters office.

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