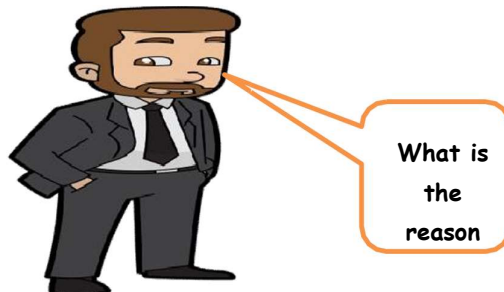
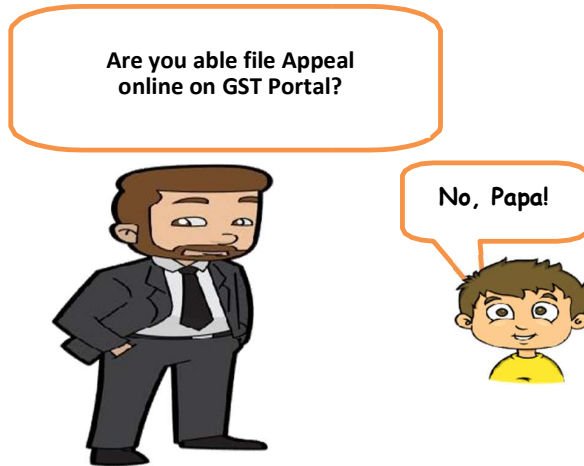
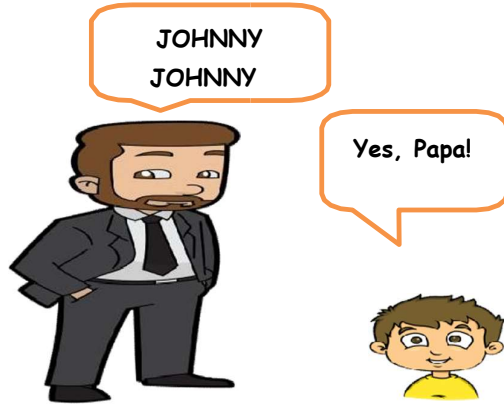


## GST and JOHNNY- UPDATE No.21



This Papa:

The Goods and services Tax law provides that the appeal should be filed online. But there was no mechanism to file the same and manual appeals were accepted. Now portal has updated a new functionality in their website to enable the taxpayers to file Form GST APL 01, i.e, the form for filing first appeal. Hope this solve the problems.

But Taxpayers and CA had faced many problems for filing manual appeals. Suppose, taxpayer's goods were detained u/s 139/140 in another state then whether, taxpayer should file appeal against the order where he is registered or in the state where goods are seized.

One school of thought said that since he is registered in a state then he should appeal there only. But the other scholars said that order has been passed in that state and hence appeal should be filed there only. Now the poor taxpayer and his CA/lawyer has to file the appeal in state where he does not office.

However, it was very difficult to file appeal in a state where he does not have office. e office of appellate authority demands are very classic. The director should come and file. Each paper of appeal should be signed. Four sets of appeal along with vaklatnama in favour of person filing appeal. Even attending personal hearing will be difficult task.

Now, online filing will make it easy. Secondly, online hearing should be conducted as is being done by Apex Court during this COVID-19 threat.

CA Pradeep Jain