



Mode of filing of Appeal before Departmental Authority in GST

The new goods and service regime was enacted in 2017, however even after 4 years of promulgation of the legislation, the method of filing an appeal before the departmental authorities has not been ascertained by the authority, showcase the shortcomings in the new indirect tax regime and ambiguity in the provisions.

An assessee under the Andhra Pradesh GST had to face difficulties when he preferred an appeal by filing the documents manually instead electronically, thereafter the appeal was rejected on the ground that it was not filed electronically, as Rule 108 of A.P. GST Rules, 2017 requires the filing to be done electronically. The aggrieved assessee preferred a writ petition before the jurisdictional High Court, the matter is titled as ***Sri Lakshmi Venkateshwara General Merchants and Commission Agents v. State of Andhra Pradesh***¹.

The learned division bench of the Hon'ble High Court of Judicature for Andhra Pradesh, comprising of HMJ U. Durga Prasad Rao and HMJ B. Krishna Mohan. The Hon'ble Court held that Rule 108 of the Andhra Pradesh Goods and Services Tax Rules, 2017 prescribe electronic mode or otherwise and since, the Chief Commissioner has not notified the mode of filing of appeal, the assessee is at liberty to choose from either mode of filing available. The Hon'ble Court relied on its earlier judgment of ***Ali Cotton Mill v. Appellate Joint Commissioner (ST)***², wherein the Hon'ble Court has quashed the rejection order passed by the Appropriate Authority. Therefore, in light of the above reasoning, the Hon'ble Court quashed the appeal dismissal order and directed the authority to adjudicate upon the filed appeal and in case of any defect, the same may be noted to assessee and the assessee shall comply accordingly.

In pursuance of the aforesaid judgment, an assessee may prefer either electronic or manual submission of an appeal before the appropriate Departmental Authority under the GST, until the mode of filing is notified

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² W.P. No. 3308/2021.



by the Appropriate Authority in accordance of the GST legislations and rules framed therein.

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³ Majesty legal is law firm and aim of the present article is to provide recent updates in the legal world. The opinions presented in the article are personal in nature and not to be deemed as legal advice.