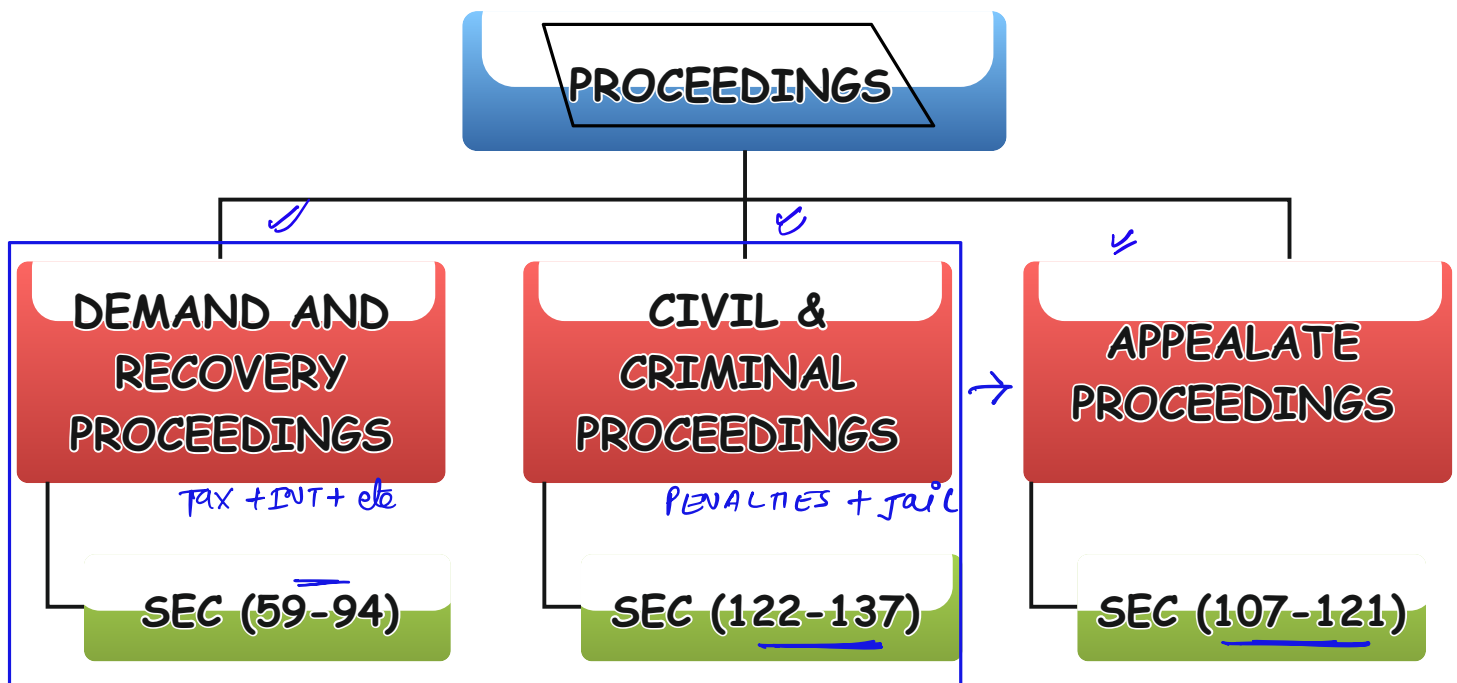
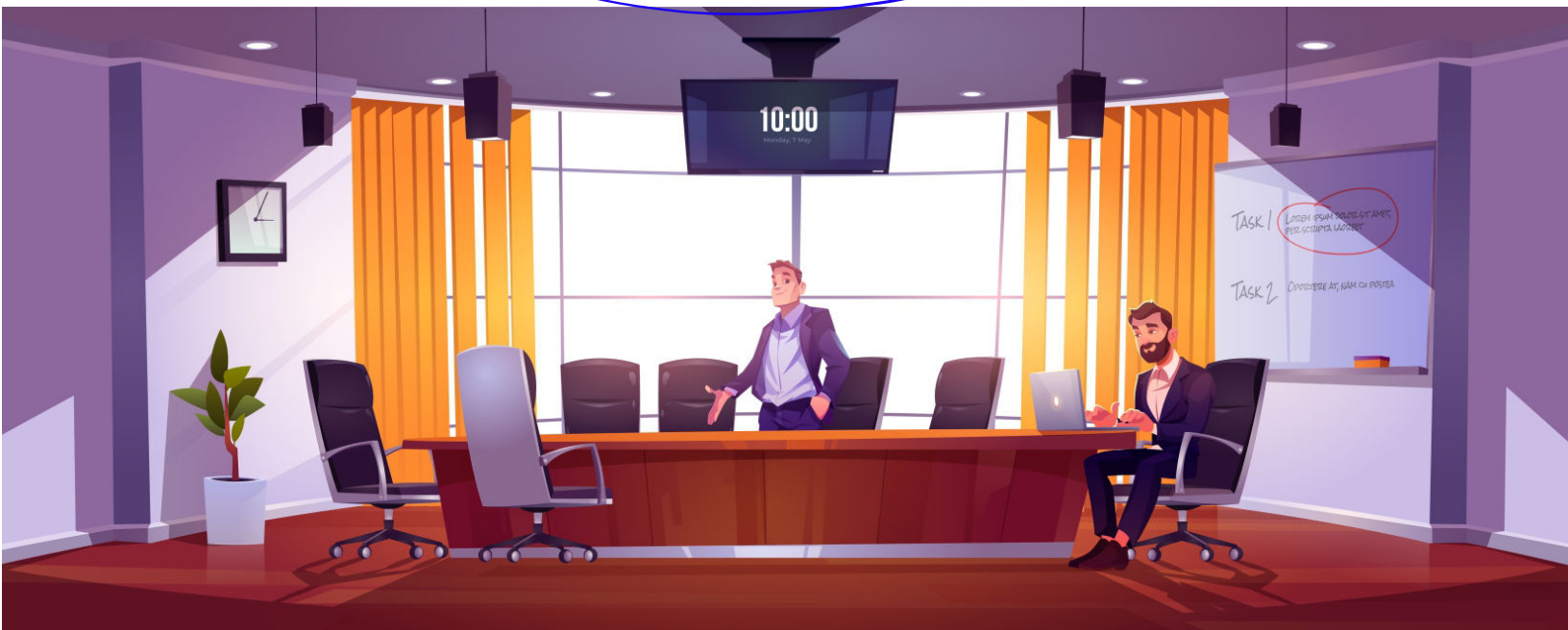


BABA KI BOOTY 2.0



To avoid all this
One chance available :
Any doubt apply to Advance Ruling Authority
"Advance ruling Proceedings"
SEC (95-106)



KAHANI TABLE KE US PAAR KI...

DEMAND AND RECOVERY PROCEEDINGS

Person Liable for Registration = YES

Registration Taken

No Registration Taken or Taken but surrendered

Assessment

Self Assessment u/s 59

Provisional Assessment u/s 60

- Where we are unable to do self-assessment.
- Officer @ allow provisional assessment.
- Initially pay provisional tax and later on @ finalization: Demand/Refund with INT

Return i.e. 3B Filed

Return i.e. 3B Not Filed

- SCRUTINY u/s 61:**
- Prima facie check
 - Any deficiency
 - Notice to the person
 - Reply :30D + Extn
 - Officer satisfied: ok
 - Officer not satisfied: Further action of officer

Best judgement i.e. Ex- parte assessment

" शिफ्ट को बिना बताये इलाज, i.e. कर के इलाज"

BJ of non-Filer u/s 62

BJ of non-Registrant u/s 63

Summary ASMT u/s 64

Routine AUDIT BY OFFICER u/s 65

SPECIAL AUDIT BY CA u/s 66

INSPECTION, SEARCH, SEIZURE u/s 67

If Galat Order Pass Ho Gaya Bhai (Suo Moto Or Within 30 Days By The Person)

- Routine audit by Deptt
- Conduct at Deptt office or at person's office
- Audit by officer
- Within 3M + 6M

- Due to complexity of case related to AV or ITC
- Deptt appoint CA/CMA to conduct audit of the person
- Submit report to Deptt within 90 days + Extn
- On the basis of above report, officer conclude the case

- Of main party
- Of III party
- Inspection, search, seizure after confiscation i.e. T/f of ownership of goods
- After that auction
- Money - govt a/c

Ab Karengi Desi Ilaaj

SCN - DEMAND ORDER

- u/s 73 = BONAFIDE
- u/s 74 = MALAFIDE

@ Reasons: -

- O/P GST: Not paid/short paid
- ITC wrongly availed/utilized
- Erroneously refund

(SUPPORTIVE SECTION: 75)

Demand Appeal
Pay-off/ Appears : 3 Months
Recovery

Tax Payee Actions
Other Action

Section 76 : Where an amount collected in excess of tax
Section 77 : INTRA/INTER Confusion

5% - 12% = KITNA EXTRA Collect KIYA = (T%) deposit

Refund u/s: 54

I - correct deposit
II - wrongly avail Refund.

After Return : 2 WAYS
After scrutiny : 4 WAYS

AV / ROT = GST

AV x ROT

ie SINGLE

" शिफ्ट को बिना बताये इलाज, i.e. कर के इलाज"

PRE-OP-TEST operation



RECOVERY

GENERAL SECTION

Section 78: RECOVERY TIME

- After 3 months of demand order
- Exceptional circumstances even within 3 months

E.g. Summary assessment

Section 79: RECOVERY MODE

- Adjust from refund due
- Sale of goods
- Sale of immovable property
- Recover from III party

E.g. Debtor, bank, FD etc.

Section 80: RECOVERY IN EMI

- Dues in installments = yes

(Max 24 EMI)

Section 81: T/F of property with bad intent to avoid recovery, such T/F @ Void ab initio

Section 82: Govt Dues: Unsecured (Preferential dues)

Section 83: Pre-caution @ provisionally attachment

i.e. No Sale/Trf etc.

SPECIFIC SECTION

RECOVERY FROM WHOM...???

Section: - 84 to 94

- Minor case - G
- HUF Khandit (Karta-member)
- Partnership Firm dissolution (Firm-partner)
- Company & director etc.

Section 68 & 69: Read with Civil & Criminal Proceedings

Section 70: Co-Operate: III Party T/w

Section 71: Co-Operate: Main Party

Section 72: Co-operate: Others, Police, Railway officer, Pradhan etc.

Common provision in all proceedings

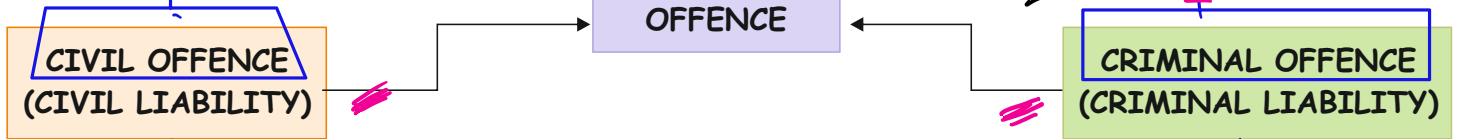
CIVIL & CRIMINAL PROCEEDINGS

Assessee has committed an **offence**

- **Do:** Jo Nahi Karna Tha } = Offence → PENALTY
- **Not to do:** Jo Karna Tha }

Yellow
BAHU

Red
KHATANK
SASU



PENALTIES

GOODS KA SEIZURE & CONFISCATION @ ON THE WAY

JAIL & COURT FINE

- **Section 122:** 21 offence. offences ke naam & penalty (Rs. 10000 or tax evasion) ~ Higher
- **Section 125:** Residual penalty up to Rs. 25000
- **Section 123 & 124:** Not for taxpayer but penalty for other Deptt. E.g. Bank etc.

- **Section 68:** Power to stop the truck etc. (Roko-Roko)
- **Section 129:** Seizure of goods in transit
- **Section 130:** Confiscation of goods
- **Section 131:** Civil & Criminal proceedings @ Independent

- **Section 132:** list of 9 criminal offences & punishment (jail/bail) up to 5 years Saja
- **Section 69:** power to arrest (cognizable/non cognizable)
- **Section 133:** X
- **Section 134:** Prior approval of **commissioner** to initiate criminal proceedings (Jail)
- **Section 135:** presumption of culprit mental state & burden of proof on taxpayer
- **Section 136:** X
- **Section 137:** offence by co.
 - In charge ✓
 - Director ✓
- **Section 138:** compounding of offence --

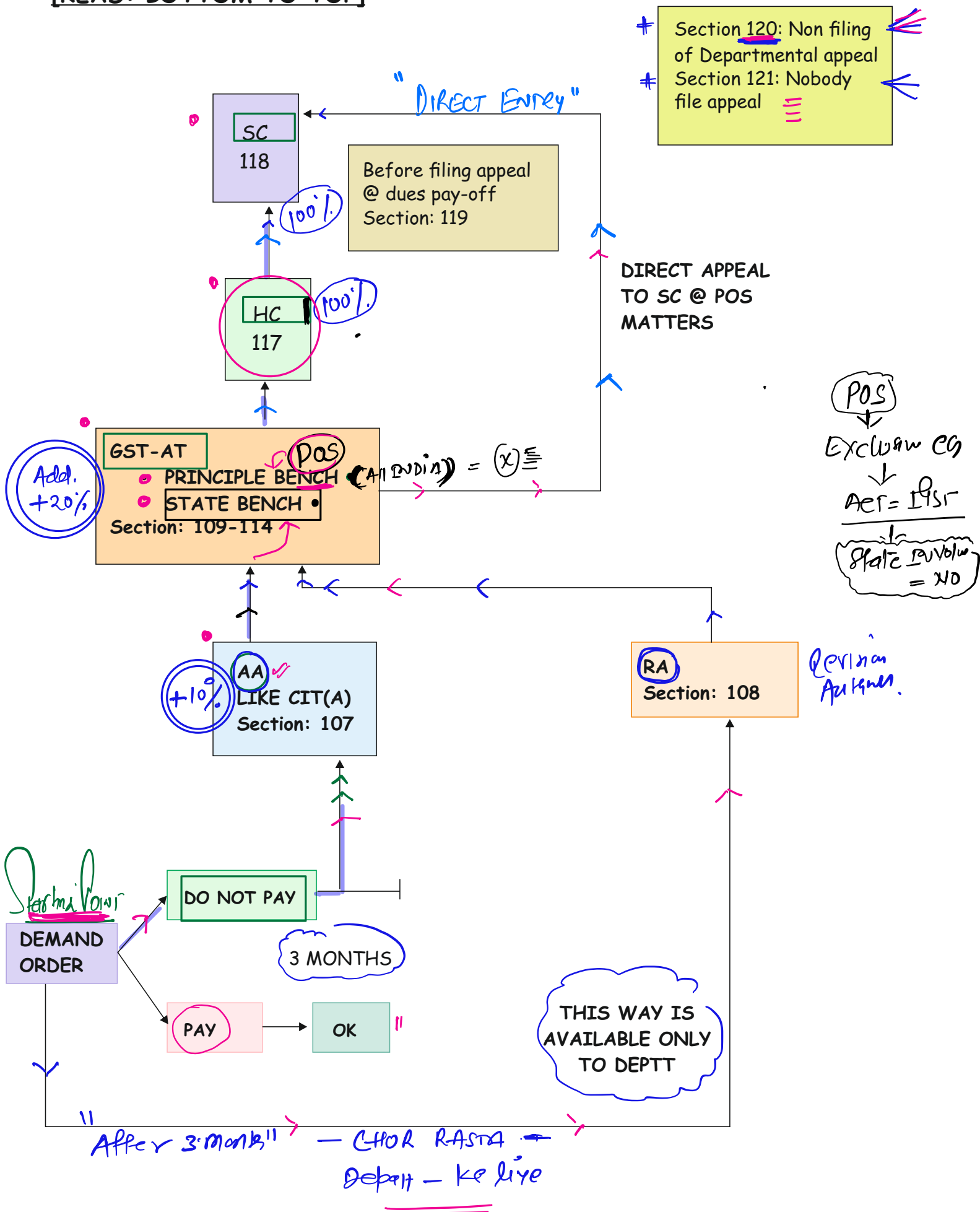
- Relaxation:**
- **Section 126:** Penalty @ Reduce in **minor breach** @ Un-Intentional.
 - **Section 128:** Govt may wave off penalty
 - **Section 127:** Clarification - Penalty impose @ Independently (Akele-Akele)

- **Seizure:** v/s: 67 @ **INDOOR**
- **Seizure:** v/s: 129 @ **OUTDOOR**

[All Civil offence ≠ Criminal offence]
 [All Criminal offence = Civil offence]

APPELLATE PROCEEDINGS

[READ: BOTTOM TO TOP]



16

Assessment

= PYAAR

ASSESSMENT



1. **Assessment KYA HOTA HAI?:** (ये भी)
 Determination of tax liability as per law and **It Includes:**

- **Self- assessment** (Section 59) = Assessment
- **Provisional Assessment** (Section 60) = Assessment ✓
- **Re- assessment** (Section 61) = Assessment ✓
- **Best Judgement assessment** [Non filer (Section: 62)/ Non registrant (63)] = Assessment
- **Summary/Quick assessment** (Section 64) = Assessment

2. **Assessment KAB HOTA HAI?:** AT the Time of supply i.e. ON SUPPLY DAY

3. **Assessment KAISE HOTA HAI?:** GST = AV * ROT * (ROE)

4. **Assessment KYON HOTA HAI?:** To determine tax liability

5. **Assessment KAUN KARTA HAI?:**
 (i) By TAX PAYER
 (ii) By OFFICER

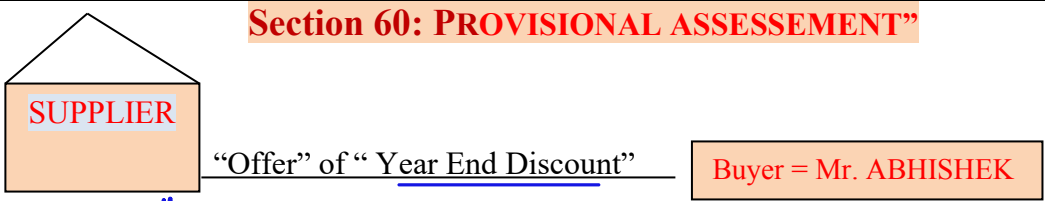
Section 59: SELF ASSESSMENT

- # EVERY REGISTERED PERSON
- # SHALL SELF ASSESS THE TAX LIABILITY
- # AND FILE Valid Return i.e. 3B
 ↓
 WITH TAX DUES.



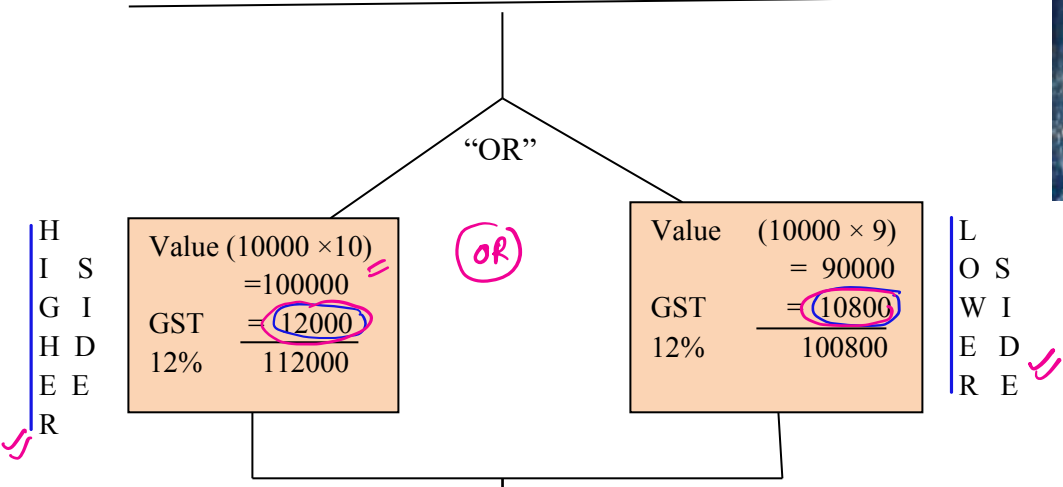
Section 60: PROVISIONAL ASSESSEMENT

Reasons:
 *Escalation Clause
 *End Year Discount
 *Rate Dispute
 * etc

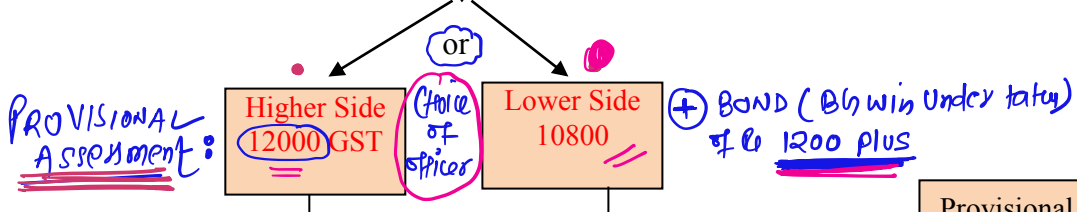


If any Buyer – Buy 1,00,000 Unit or more in the Current FY- then Rate per unit will be ₹ 9 per unit instead of Normal Rate of ₹ 10 per unit

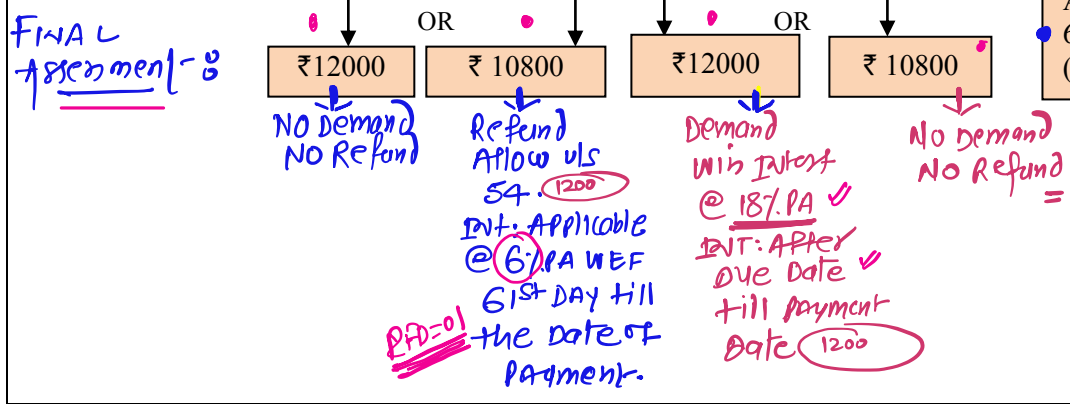
First Transaction: 10,000 unit at 1-4-25 (25-26)



Supplier Approach the officer for Provisional Assessment, (with Reason Eg. Year end Discount) [Time: Limit: 90 Days] & the officer allow for the same

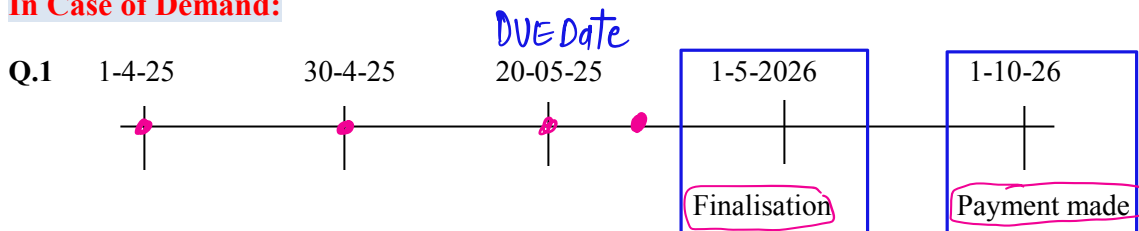


Provisional to Final Assessment within 6 months + Extension (6 months and 4 years)



CALCULATION OF INTEREST

In Case of Demand:

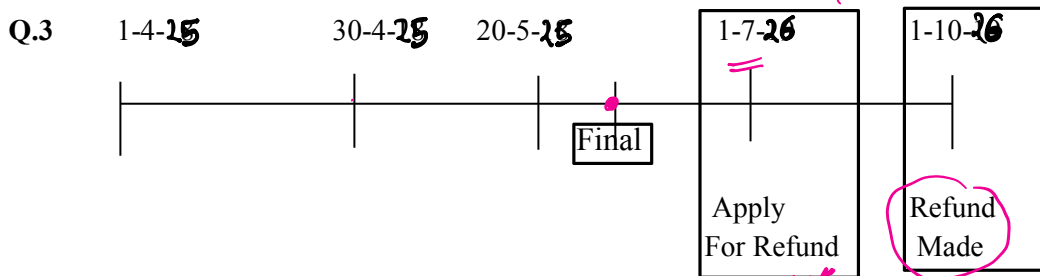


INTEREST: $1200 * \frac{18}{100} * \frac{(21-5-25 \text{ to } 1-10-26) = 499}{365} = 295/=$

Q.2 What if an amount of ₹ 400 Paid by the person on 10-4-2026 ie. Before finalization.

INTEREST: $1200 * \frac{18}{100} * \frac{(21-5-25 \text{ to } 10-4-26) = 325}{365} = 192/=$
 $800 * \frac{18}{100} * \frac{(11-4-26 \text{ to } 1-10-26) = 174}{365} = 69/=$

In case of Refund (u/s: 54)



Interst = $1200 * \frac{6}{100} * \frac{32 \text{ DAYS}}{365} = 6.31/=$
 Round off: 6.00/=

Total = $1200 + 6 = 1206$
 Total

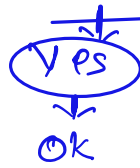
Double Maar :- Interest rate SE MARRA.
 PERIOD SE MARRA.

MAY	
31-20	= 11
J	= 30
J	= 31
A	= 31
S	= 30
O	= 31
N	= 30
D	= 31
J	= 31
F	= 28
M	= 31
A	= 30 / 10
M	= 31
J	= 30
J	= 31
A	= 31
S	= 30
O	= 1
Total	= 499
July	= 30
(31-1)	30
Aug	= 31
sep	= 30
O	= 1
Total	= 92 DAYS ✓
-	= 60 DAYS
	= 32 DAYS

SECTION 61 RE-ASSESSMENT OR SCRUTINY



1. Where registered person file Return @ 30
2. SUCH Return may BE scrutinized BY officer ie PRIMA FACIE check.
3. Where any Difference is noticed
4. Then communicate such deficiency to the REGISTERED person.
5. NOW Reg. Person @ Reply within 30 DAYS + EXT.
6. After receiving Reply whether officer is satisfied



- Office go for further Action
- ✓ + SCN - D/O (U/S: 73, 74, 74A)
 - ✓ + Audit - U/S: 65
 - ✓ + Special Audit U/S: 66
 - ✓ + INS/Seaman/Seizure : 67

BEST JUDGEMENT (Can be done without SCN Under Section 73/74)



U/S: 62 : B.J. of NON Filer (+) Circular

U/S: 63 B.J. of NON REGISTERED

1. Before due date (-3DAYS) : SMS Alert Fed Return Filing.
2. Due Date & Filing & Return.
3. Remmder sms: IF return filed OK - not filed - file
4. NOW default - wait for 5 DAYS of DUE-DATE (ki shikayat Return file KAR DE)
5. Return NOT filed even After 5 DAYS of DUE DATE NOW A NOTICE U/S: 46 - to file Return - win 15 DAYS.
6. 15 DAYS period over - Return NOT filed.
7. NOW officer has right to do "BEST JUDGEMENT" ✓
8. DATA SOURCE FOR B.J: Vendor's GSTR=1, Client KA 2B, INFO FROM transporter and WAREHOUSE keeper etc.
9. B.J. Done - Demand ₹ 50,00,000
10. WHAT NEXT:
 - TAXPAYER DAR GYA → Pay in first 60 days of order
 - NAHI DARA → * TAX + INT + PENALTY U/S: 47
 - → PAY IN NEXT: 60 DAYS

- # person liable for REGISTRATION OR NO REG taken OR REGISTRATION TAKEN & surrendered.
- # BEST judgement within 5 year of due date & Annual Return.
- # Opporunities & being heard
- # (PAY OR APPEAL | RECOVER)

IF Payment made : B.J. Withdraw.

TAX + INT + Penalty U/S: 47
+ Additional late fee U/S: 62 @ 100 = PER DAY

- Note:
- # Where Liabilities Related to Goods
 - # Any other person (or Agent) found in charge of Goods
 - # Then such Agent/Custodian shall be deemed to be the taxable person to the extent.

SECTION 64 Summary Assessment

- ① Assessee is HURRY-UP like going to ABROAD permanently
- ② officer has Reason to Believe like "DAYA KUCH TO CHADBAD HAI" i.e. has EVIDENCE OF TAX EVASION
- ③ So to protect the Interest of Revenue - officer may initiate "SUMMARY ASSESSMENT" i.e. JALD BAJI KA ASSESSMENT.
- ④ Moreover just after summary assessment: RECOVERY Actions - will be there - without wait for EXPIRY OF - 3 MONTH
- ⑤ BUT finally suppose: summary assessment WENT WRONG :- find SUO MOTO BY officer or AN APPLICATION GIVEN BY TAXPAYER IS 30 DAYS
- ⑥ THEN: Summary assessment - shall be Withdrawn
- ⑦ AND Proceedings u/s 73/74/79A (SCN-DO) will be started.



17

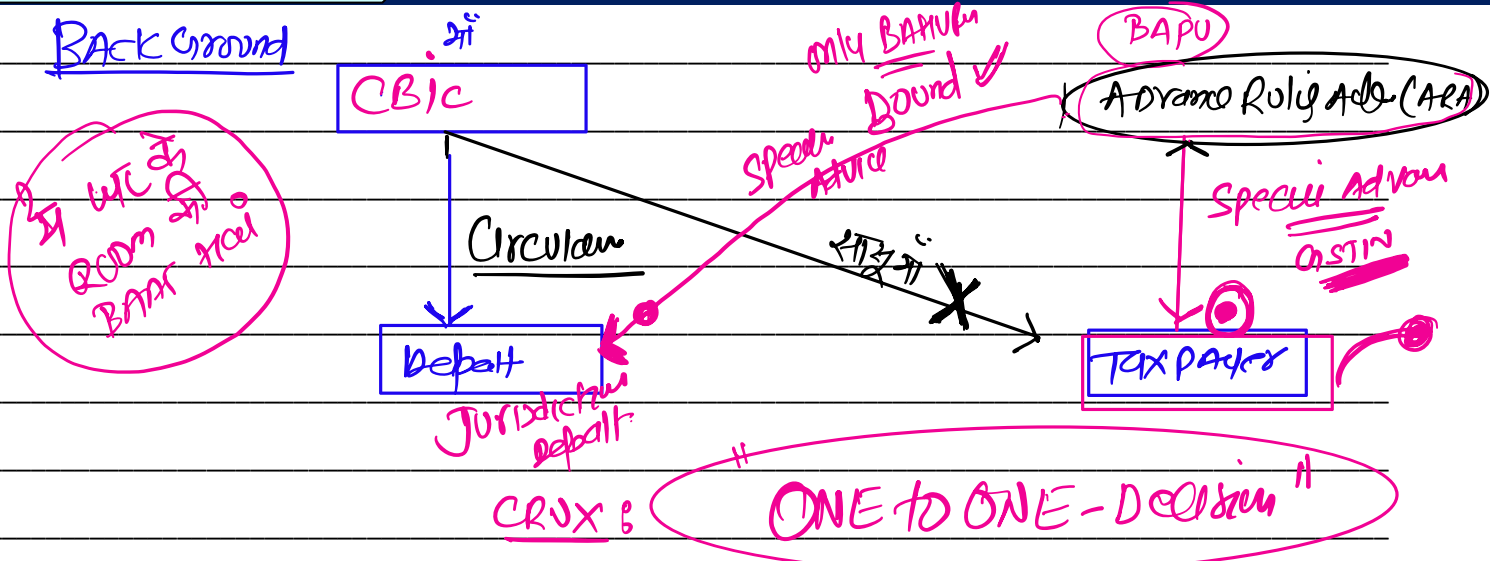
Advance Ruling

"PRECAUTION IS BETTER THAN CURE"

Background



BACK Ground



Block of Advance Ruling Authority :

- * NEW Business Start KARNE JA RAHE HO.
- * EXISTING Business

DOUBTS of Levy, Exemption, Cost rate, New/Ram, TDS, EIT, valuation etc

(i)

(ii)

Approach:

- * P.C.A, Advalore
- * Solution in writing of Rate = 18%

↓

* Later on Deptt Issue SCN/DO @ 28%

↓

* Demand : TAX @ 28% + EIT + Penalty.

↓

Assesse ROTA RANI GAYA. MELE CA NE 18% BADAAYA HAI YE DEKHO. -

Deptt Be like : ME NAHI SAHTI

* Assesse Rota hua Govt. ke Pass Gya - Mey Prabh " We want " Doubt Clearing Gout Authority " - By which Deptt - Bound.

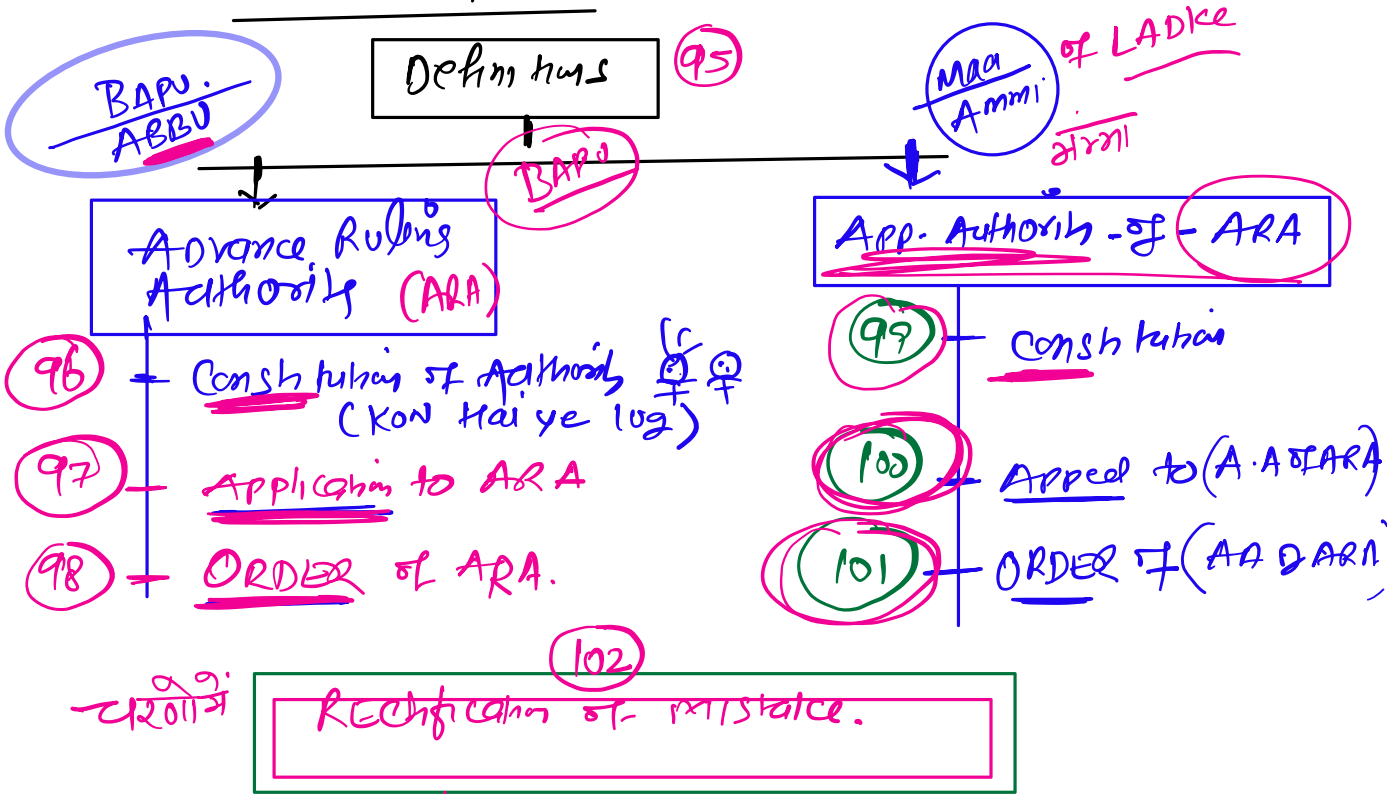
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Govt. NE KAMADAL SE JAL NIKALA - & ARA KE " BANAYA "

Advance = Starting of Ruling = प्रारंभ - शुरुआत की जात करी

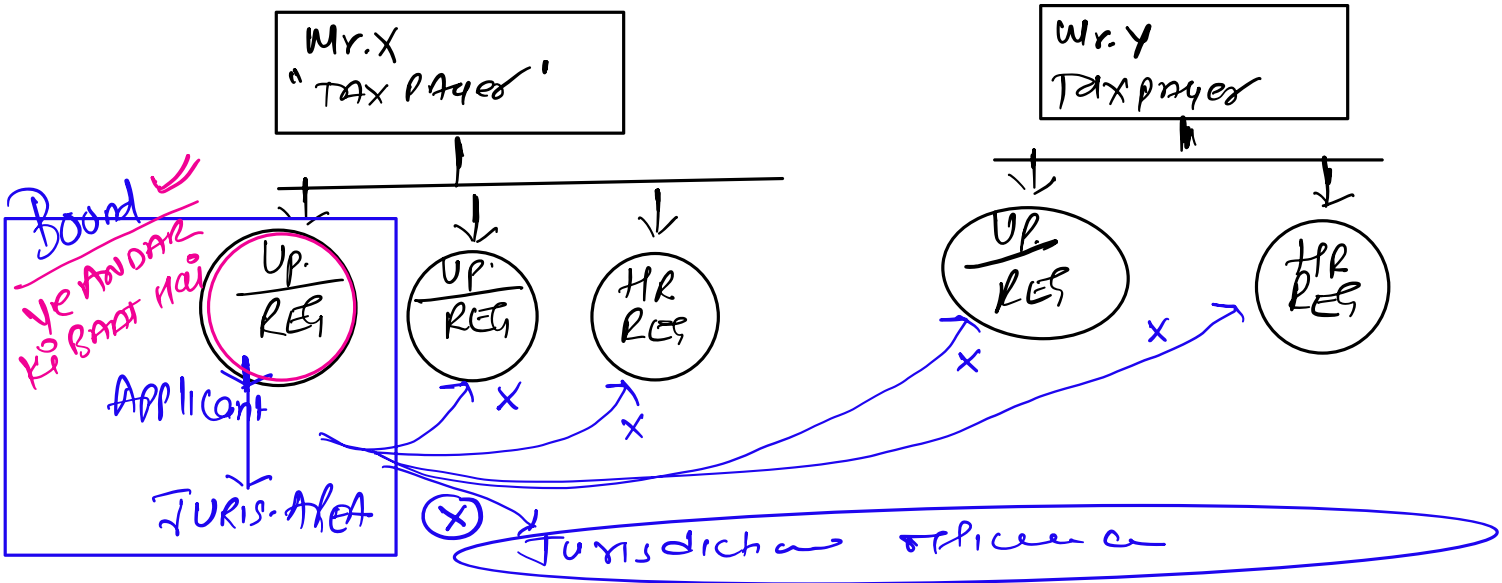
Authority = Autho.

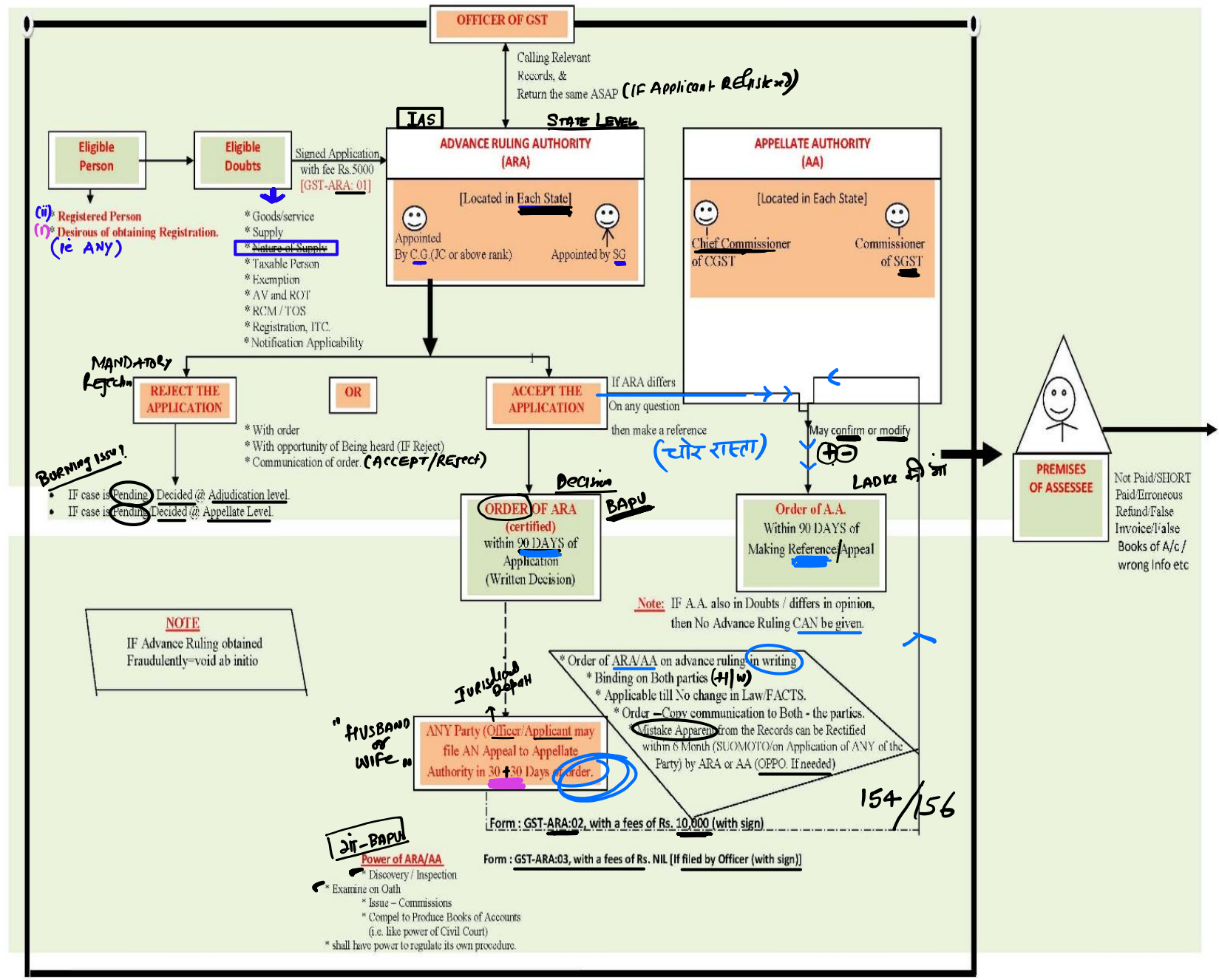
Section list :



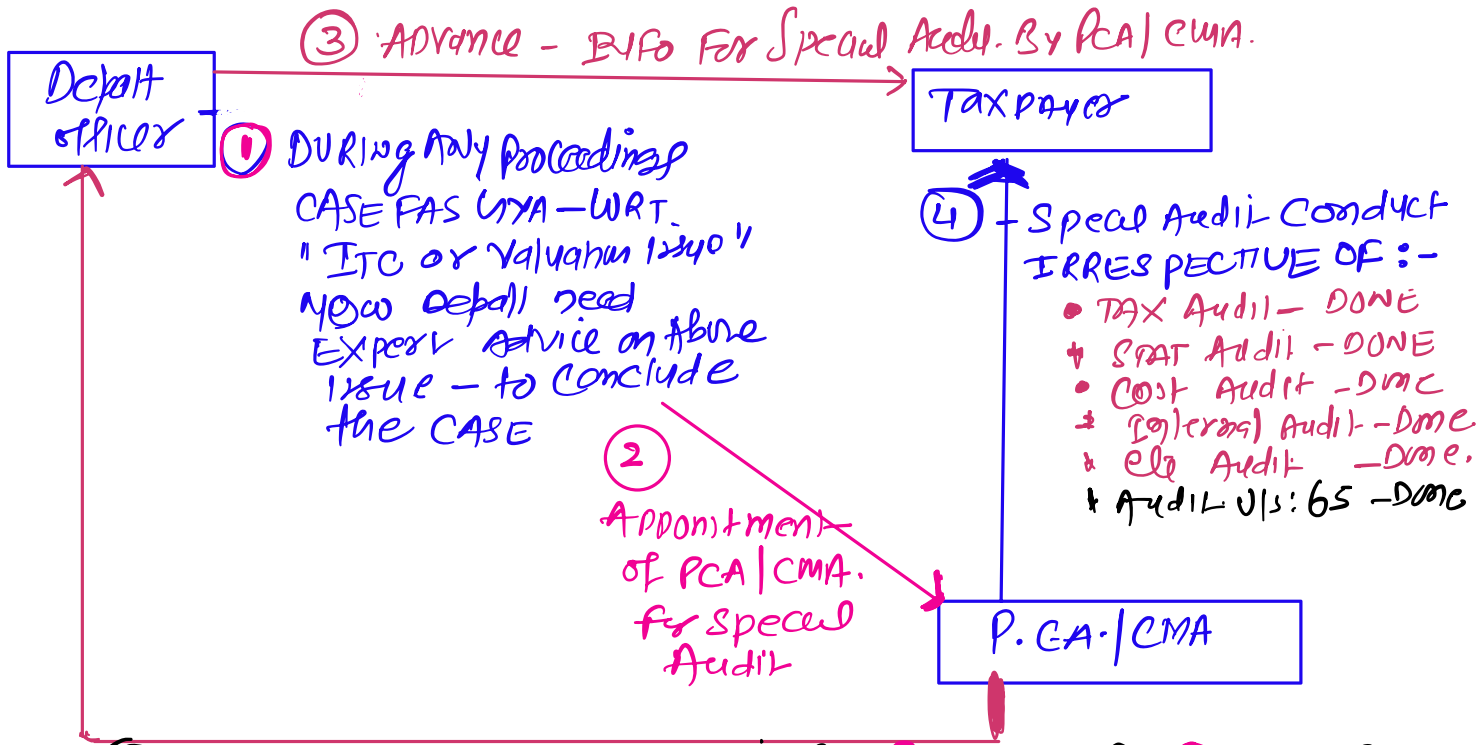
- 103 - (A) : Applicability of A.R. (0-0)
- 104 - (V) : Void ab Initio. @ Fraud
- 105 - (P) : Power of Authority.

Applicability of Advance Ruling :





Special Audit. U/s: 66 : CONDUCT KIYA - CA NE - KARAYA - DEPAH NE



(5) Audit report to Deptt. W/in in 90 DAYS (+ 90 DAYS).

(6) NOW OFFICER USE THE SPECIAL AUDIT REPORT IN THE CONC & CONCLUDE THE PROCEEDINGS

(7) HOWEVER WHERE AUDIT REPORT IS ADVERSE TO TAXPAYER - THEN BEFORE MAKING FINAL ORDER BASED ON SPECIAL REPORT - OFFICER SHALL - provide OPPO. OF BEING HEARD. TO TAXPAYER/RP.

NOTE: CA Fees payment = By Deptt.

18

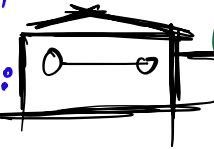
Audit, Inspection

Routine/Regular Audit: Section 65 By default-officer: (PXAAR-MTD)

- ① Place of Audit: Officer's office OR premises of TAXPAYER (Any Place)
- ② Audit Coverage period: ONE FY, PART OF THE FY, MULT FY @ ALL
- ③ Advance notice by officer: YES 15 DAYS in Advance for Audit.
- ④ Co-operation during Audit: YES, TAXPAYER co-operate → default officer & provide required INFO/DOC.
- ⑤ Time limit of audit: 3 MONTHS (+) Extension 6 MONTH
 - * From the date on which "Books of A/c" provided by taxpayer to default officer.
 - * Actual Initiation of Audit } LATER
- ⑥ Audit Report: Findings of Audit - to be discussed with TAXPAYER - tell TAXPAYER - His right & obligation. - within 30 DAYS
- ⑦ SCN/Demand ORDER: Where Above Audit report unsuccessful like Reg. person does not co-operate (API) - then further action to be taken by officer like - SCN/DO.
U/s: 73) 74) 74A.

INSPECTION: SECTION: 67(1)

Reason of Inspection:



① OUTPUT GST : (Value * GST rate) : KRX ↓
 + Downside
 + Shock suppress
 + ele

② Less INPUT TAX credit : KRX ↑ (FARZI)
 NET Ua - KRX ↓

③ Any other Comba venhu

Note: In addition to main party - III party like W/H keeper, Transporter, Vendor, warehouse etc.

21118 E
31581 mite

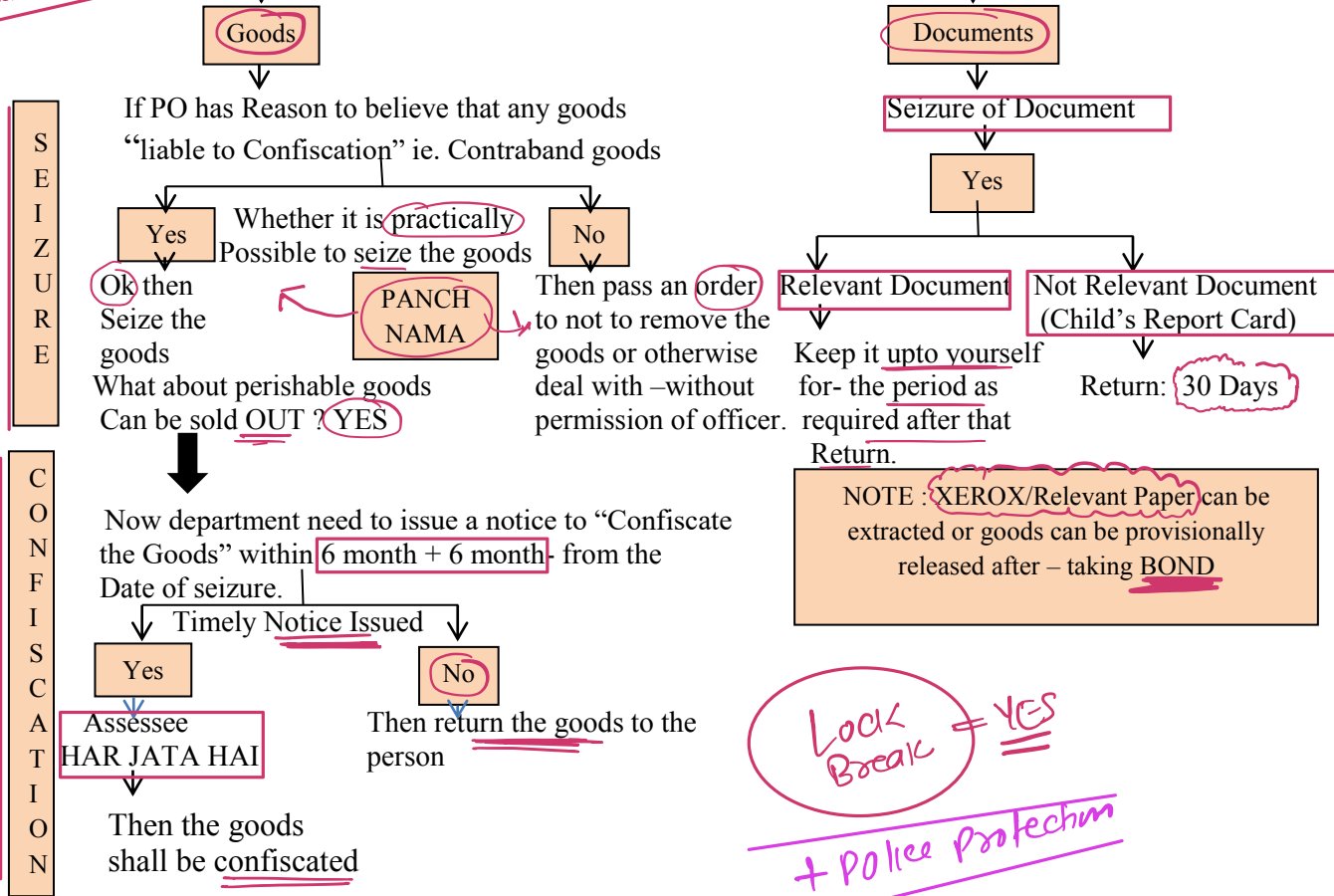
Raid



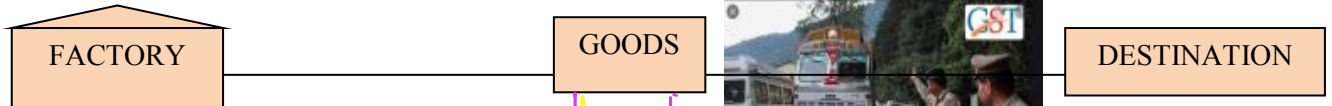
SECTION 67(2) : SEARCH & SEIZURE/RAID @ Business Premises/ Residence



PO = Factory Officer



SECTION: 68: INSPECTION OF GOODS IN MOVEMENT



- CARRING GOODS
Invoice Value ₹50000 Plus
(with Specified Document)
- & and produce all the documents etc.
before Officer on demand for Verification purpose.

INVOICE / Bill & EWB
• EWB
• Other (Bill, etc)

ARREST: SECTION: 69

"ULTATATKA
DIYA"

Jail
↓
DISCUSS AFTER
SECTION: 132
(IN PENALTIES CHAPTER)



SECTION: 70 +71+72: CO-OPERATE

@ Column provision for All Proceedings.



PETROL DAALNE Wala

AAG LAGI

LAPTO ME OMIRA

SECTION 71 [Main Party]	SECTION 70 [Secondary Party]	SECTION 72 [Others]
<p># Require that: Taxable person @ CO-operate during Audit/Special Audit/Investigation/Verification/Seizure etc to OFFICER</p> <p># Provide required Doc and Report.</p> <p>+ Provide key</p> <p>Wing 6 Wing 13 Special time if 15 DAYS.</p> <p>≡</p>	<p># This Section required that: "ANY PERSON" Related with the CASE of TRANSPORT, warehouse keeper, Agent, JTW, Buyer, etc.</p> <p>↓ Will CO-operate &</p> <p>+ Provide required Docs & Reports</p> <p>+ Attend "IN PERSON" OR through Authorized Agent like CA etc</p> <p><u>Summon</u></p>	<p>This Section requires</p> <ul style="list-style-type: none"> - All other officers like SUST/IGST/UTST i.e. Every other than jurisdiction - An IAS/IPS/PCS etc will CO-operate. - Block level officer - Railway officers - Gram Pradhan - Any other <p>Will CO-operate.</p> <p>≡</p> <p>JO MADAD MANGI JAYEGI - WO MADAD DENI HOGI.</p> <p>=</p>

Circular @ NON filing of Debat Appeal :

Limit Based Debat Appeal		Mandati Debat Appeal
ISSUES (Rs 20/100/200 ~ TAX ?? TAX+INT etc ??)		①
DISPUTED Amount Related to		COI
Considerable Amt FOR LIMIT		ACT
(i) where TAX ⊕ INT ⊕ Penalty + etc (All in picture) is <u>ABSD + kids</u>	ONLY TAX + CESS	Rules
(ii) Only Interest in Dispute (Kid)	Interst Amt	Regulation
(iii) only penalty in Dispute (Kid)	Penalty Amt	Circulars
(iv) only INT + penalty in Dispute (Kids) + Late fee	Sum total of INT & Penalty + Late fee	IF Any Decision @ Contrary to Above & Mandati → Jily & Appeal.
(v) Composite order	Sum total of All	
(vi) Refund in Dispute	Refund Amt	② <u>Special Matters :</u>
Q: <u>Suppon.</u>		# Classmate. } Mandati
• Case value: under 20 Lakhs for AT → CAN NOT file Appeal		# Place & supply } Appeal
• Case value: 20L or Above for. AT → Debat KAR SAKTA Hai - PAR KARLEIA YA NAHI ITS Debat IS Coll. =		# Valyahu } =
		# Refund } =
		③ Adverse Commercial of Public against any Decision is (KIRKIRI HUE Govt ki) ↓ Oo for mandati Appeal

NOT checked for limit Debat Appeal

Back Ground :

Note: 1

As per Article no: 269 ★ of Constitution of India.

- * Place of supply matters - Exclusively handled by CG
- * Therefore pos provision given under IGST ACT.
- * Moreover Advance Ruling Authority has NO power to entertain pos matter because it is an STATE level Authority.
- * Under Appeal AT Tribunal level pos matters to be heard by PRINCIPAL Bench & NOT By State Bench.
- * Appeal Tribunal pos matter will go to Supreme Court directly.

Central Act India

Note: 2

DOI = ORDER in ORIGINAL i.e. Demand order (By Act. Acty)
 OIA = order in Appeal = APP. order (By App. Form)

Note: 3 only penalty in dispute : @ Appeal ✓ @ Pre deposit - @ 10% of penalty

- I @ Win AA.
- II & Additional 10% @ A.T.

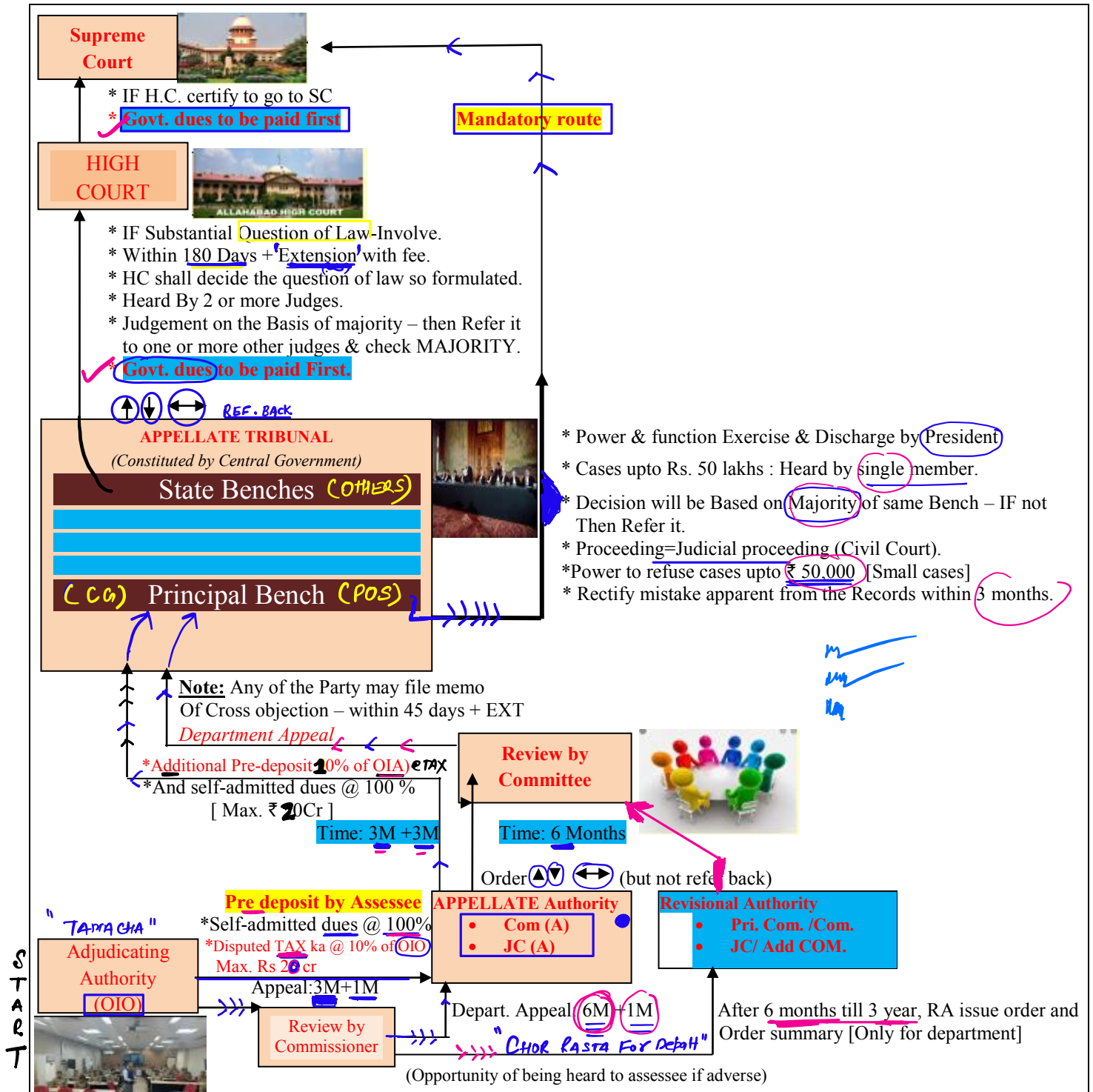
Note: 4

SC = Actual Pay KARNU } = Refund RFD = 01
 = Int 8% U/S 56
 HC = Actual Payment ✓ } = From 61st DAY.
 AT = Addl. pre-deposit } = Refund U/S: 54
 = RFD = 01
 AA = pre-deposit } = Int U/S: 115.6%
 @ DAY = 1

Note 5 Where only penalty in dispute = 10% of penalty amount @ pre-deposit

21

Appeals



D/O = 20L.
SL (Adm) ✓
15000

Pre-deposit

10% → 20cr

SOME GENERAL NOTES RELATED TO APPEAL

PLACE OF SUPPLY MATTERS:

- Power to decide place of supply only with Central Government as per article no 269 A of constitution of India so place of supply provisions given under IGST act from section 7 to section 14.
- Advance ruling authority which is an state level authority cannot take question related to place of supply however for this National advance ruling authority has been constituted but not effective yet.
- Under appeal State Bench cannot entertain the matters related to place of supply so appeal related to POS will go with Principal Bench of appellate tribunal and further moved to supreme court not to High court because High court has limited jurisdiction whereas Principal Bench of appellate tribunal has jurisdiction @ all over India,
- So further appeal will be filed with supreme court only

Concept of Pre Deposit:

Example

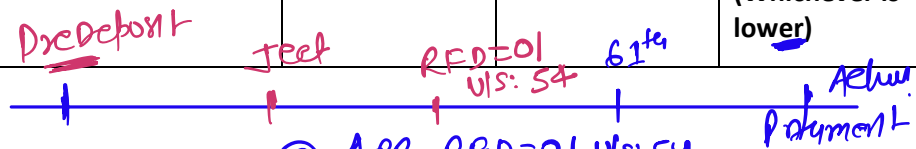
Situation	Value	Rate	GST
Liability on the basis of self- assessment	10,00,000	12%	1,20,000 (Paid) ✓
Liability Re-assessed by officer	20,00,000	18%	3,60,000
Differential amount demanded (Additional demand)	-	-	2,40,000 ✓ <i>240k</i>

Reaction of Taxpayer over demand may be.....

Sn	Particulars	Total additional demand	Additional demand Admitted	Disputed in additional demand
(1)	Accept the rate but not the value [10,00,000 * 18% = 1,80,000] ✓ Already paid = 1,20,000 Balance admitted = 60,000	2,40,000 ✓	(60,000)	1,80,000 ✓ (60k + I + P + 18k) = 78k
(2)	Accept the value but not the rate [20,00,000 * 12% = 2,40,000] ✓ Already paid = 1,20,000 Balance admitted = 1,20,000 ✓	2,40,000 ✓	(1,20,000)	1,20,000 ✓ 120000 + I + P + 12000 = 132000

(3)	Neither to accept the value nor the rate	2,40,000	(Nil)	2,40,000
For filing the appeal			Pay Tax ✓ Interest ✓ Penalty ✓ (Full amount as admitted)	10% of TAX amount Or Rs. 20 cr. 20 cr. (25 for CGST and 25 for SGST) (Whichever is lower)

Now at outcome of the appeal -



- if taxpayer won the case
 - the amount of pre-deposit shall be refunded (u/s 54) and application will be made in RFD 01
 - But interest calculation will be made under section 115 from the date of pre-deposit and not under section 56 from 61st day.
- Handwritten notes: @ App. RFD=01 u/s: 54, @ Int. u/s: 115 @ 8% BUT STARTING FROM Day: 1, @ Int. u/s: 56 = 61st Days*

Special provision in case of appeal to high court or supreme court

In case of filing of appeal to high court or supreme court instead of pre-deposit the taxpayer liable to PAY full amount (admitted and disputed) and if he won the case refund application shall be filed u/s 54 and interest calculation shall be made from 61st day u/s 56

Notes

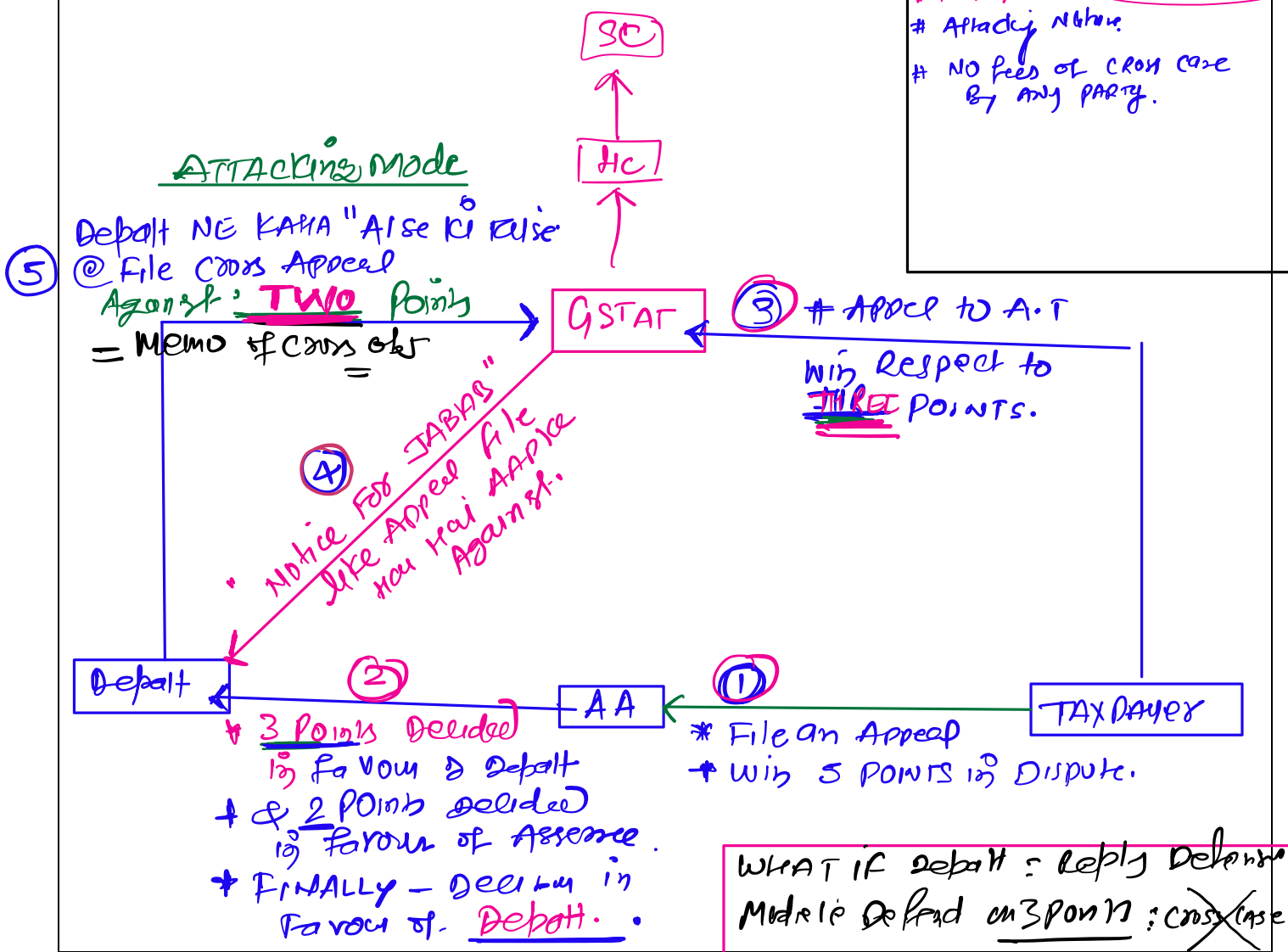
OPPORTUNITY	OPPORTUNITY OF BEING HEARD SHALL BE GIVEN
ORDER TYPE	EVERY ORDER WILL BE WRITTEN AND DESCRIPTIVE & TO BE COMMUNICATED TO CONCERNED PERSONS.
ADJOURNMENT	MAXIMUM 3 TIMES TO A PARTY. (TARIKH)
GROUND IN APPEAL	IN APPEAL @ FIRST APPELLATE AUTHORITY CAN BE TAKEN UP EVEN IF ALREADY NOT MENTIONED IN GROUNDS OF APPEAL <i>Handwritten: Ground of Appeal → AA → AT (5) → Ground (X)</i>
NO FEES	FOR MEMORANDUM OF CROSS OBJECTION & DEPARTMENTAL APPEAL.
STAY PERIOD	TO BE EXCLUDED IN COMPUTING THE PERIOD (STAY ON RECOVERY GRANTED ON FILING OF APPEAL/PRE-DEPOSIT OF DEMAND)
INTEREST	ON PRE-DEPOSIT: FROM PAYMENT DATE TO REFUND DATE @6% PA. @ DAY = 1

✓ (10,000) | (Time + Capital + Money)

COMMUNICATION	ORDER OF AUTHORITY/TRIBUNAL/COURT SHALL BE COMMUNICATED TO CONCERNED PERSON.
NON-FILING	OF DEPARTMENTAL APPEAL - IN SMALL CASES TO PROTECT THE INTEREST OF REVENUE.
NON-FILING OF APPEAL AGAINST FOLLOWING..... <i>NOBODY CAN APPEAL</i>	<ul style="list-style-type: none"> ✓ (A) CHARGE T/F: AN ORDER OF THE COMMISSIONER OR OTHER AUTHORITY EMPOWERED TO DIRECT TRANSFER OF PROCEEDINGS FROM ONE OFFICER TO ANOTHER OFFICER; OR <i>(Inter-office TF)</i> ✓ (B) SEIZURE OF BOOKS: AN ORDER PERTAINING TO THE SEIZURE OR RETENTION OF BOOKS OF ACCOUNT, REGISTER AND OTHER DOCUMENTS; OR <i>(Audit & Investigation)</i> ✓ (C) PROSECUTION ORDER: AN ORDER SANCTIONING PROSECUTION UNDER THIS ACT; OR <i>(Penalties)</i> ✓ (D) PAYMENT IN INSTALLMENT: AN ORDER PASSED UNDER SECTION 80 [PAYMENT OF TAX AND OTHER AMOUNT IN INSTALMENTS. <i>[Hint: Demand & Recovery]</i>
BOUNDING	EVERY ORDER PASSED UNDER THIS CHAPTER WILL BOUND BOTH THE PARTIES
FEES	FEES FOR RECTIFICATION OF MISTAKE/RESTORATION OF APPEAL @ APPELLATE TRIBUNAL :: FEES ₹ 1000 TO ₹ 25,000

CROSS APPEAL can be filed with AT/HC - By any of the party.
 # Time limit: 45 days + EXT
 # Attacking Nthru.
 # NO fees of cross case by any party.

Memorandum of Cross Objection: / CROSS Appeal :



Authorised Representative (A.R)

Appearance before Authority *(Personally mandatory- where Needed like Oath/Affirmation)*

through Authorised Representative

Who is qualified to be a Authorised Representative



Who is NOT Qualified for Authorised Representative

- Govt. Employee: Dismissed/Removed
- Person convicted under an offence under GST / Custom / Excise / Service Tax / Sales Tax
- Adjudged as an Insolvent (during the period of insolvency only)
- Found Guilty of miscount by prescribed Authority

- BADTAMIL (X)
- INSOLVENT (X)
- APRADI (X)
- BARKHAST (X)

- * Relative (Rajiv)
- * Regular employee (Sandeep)
- * Practising Advocate. (Rikhi)
- * Practising CA/CMA/CS (Ami)
- * GST practitioner (Soni) (A.P.)
- * Retired Tax officer (Grade B or more and having experience 2 year or more and 1 year of retirement has been completed)
- * Any persons specified by Council.

N.K. 11/8

SECTION 120: NON Filing of Departmental Appeal

By taking power from Section:120 board has issued a circular to fix Monetary limit for non-filing of Departmental Appeal.

In other words: **monetary limit for filing Departmental appeal to**

SC : ₹ 200 Lakh or More.

HC : ₹ 100 Lakh or More.

AT : ₹ 20 Lakh or More

[ie. in Small Value CASE – Department cannot go for Appeal]

CRUX of Section : 120 @ Crux

1. Board (CBIC) has power to issue circulares to fix monetary limit for NON filing of Department Appeal.
2. NON filing of Appeal by Department (Due to Small Cases) can not mean that – Department can not go for appeal in case of other Assessee.
3. TAKE CARE : Appellate Tribunal/HC/SC/ Please take care About Deptt.

See Example & RHs

CASE 1: (i) An issue arises in case of Mr. A & Mr. A file an Appeal to AA (Amount Involve = ₹ 52 Lakh)

SC

HC

AT

AA

(iii) Department **DOES NOT** Go for Appeal.
(iv) It means Department is agree on decision: Yes

(ii) & Decision of AA not in favour of department

(v) Later on in respect of other assessee department Want to go for appeal (Case Value : 52 lakh.)

Can Department Go?

NO : 2010 – SC : Bal pharma industries.
2012 – SC : Tikitar Industries.

~~CAN NOT~~ मॉन सहमत ✓

CASE: 2 (i) An issue arises in case of Mr. X & Mr. X file on Appeal to AA (Amount Involve = ₹ 4 Lakh)

SC

HC

AT

AA

(iii) Department **CAN NOT** Go for Appeal.
(iv) It means department accept the decision: NO

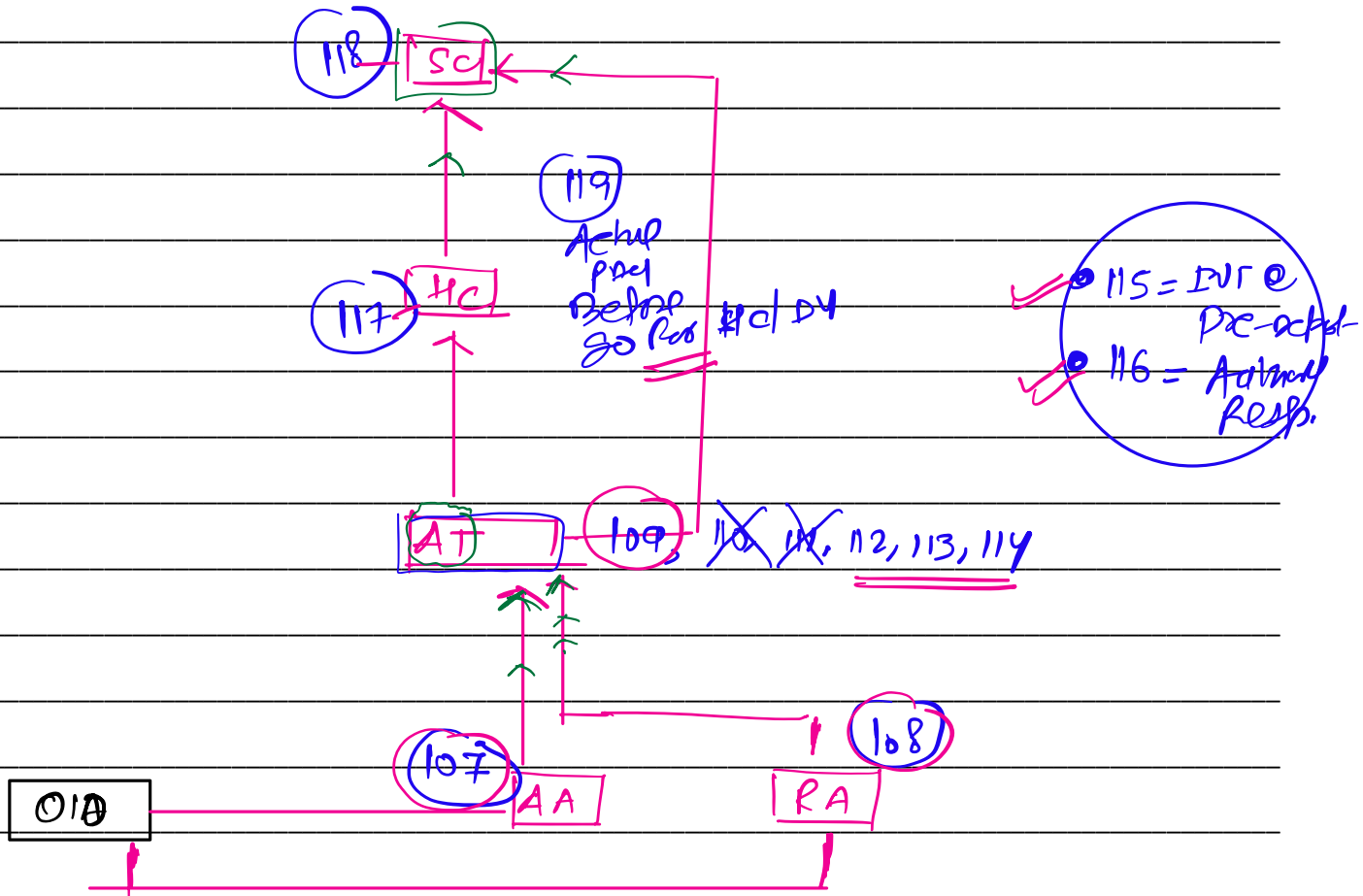
(ii) & Decision of AA not in favour of department

(v) Later on in respect of other assessee department want to go for appeal (Case Value : 53 lakh.)

Can the Department can go for appeal?

YES

(OHM! SHIT) : मजबूती



✓ Sec: 20 = NO default appal
 ✓ Sec: 121 = NO Body file an
 Appal.

Differences between both types of Appeal

Basis	Appeal by taxpayer	Appeal by department
Weather to file an appeal or not	To be decided as per his own sense	To be decided by commissioner
Form of appeal	APL 01	APL 03
Pre-deposit or PAY off	YES	NA
Appeal Fees	YES	NA
Time limit of appeal	First stage appeal: 3 + 1 month Second stage appeal: 3+3 months	First stage appeal: 6 + 1 month Second stage appeal: 6 months
Revision possible (RA)	No	Yes
Non filing Restriction	No	Yes ✓ small cases