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L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

GST Update No. 26
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**Revised Model GST Law –
Provisions relating to Appeals**

Revised Model GST Law – Provisions relating to Appeals

It may be recalled that a draft Model GST law was released earlier on the website of the Ministry of Finance (Department of Revenue), Government of India on June 14, 2016 inviting comments. A revised Model GST law has now been released on November 26, 2016.

The modifications in the revised Model GST law in respect of Appeal provisions are as follows:

- The time limit for the Department to file an appeal to the First Appellate Authority has been increased from the three (3) to six (6) months. However, the time limit for filing an appeal by the assessee remains the same i.e. three (3) months.
- The maximum amount of pre-deposit that can be ordered in “serious cases” has been limited to 25%. Further, all cases where the disputed tax amount is more than Rs. 25 crores will now be considered as “serious cases”. It is not necessary for the Commissioner to record reasons why the Department has a very good case against the taxpayer to consider a case as serious.
- The appellant now needs to deposit 10% of only disputed tax amount as pre-deposit.
- The First Appellate Authority will not have the power to remand a decision or order.

- Revision powers of Chief Commissioner or Commissioner will be available both in CGST and SGST laws. Besides the grounds of being erroneous in so far as it is prejudicial to the interest of the revenue, revision will be permitted on grounds of the order being illegal or improper or that it has not taken into account certain material facts, whether available at the time of issuance of the said order or not or in consequence of an observation by the Comptroller and Auditor General of India.
- The pre-deposit for appeal to the Appellate Tribunal shall be in addition to the amount deposited for appeal to the First Appellate Authority.
- Retired officers of CBEC or State Governments who have worked in a post not lower than that of Group-B Gazetted Officer for not less than two years, as well as the authorised Tax Return Preparer of a person will be eligible to appear as ‘authorised representatives’ before departmental or appellate authorities upto the Appellate Tribunal.

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