

Practical Compliance Guide for E-Filing Appeals before GSTAT

Practical Compliance Guide for E-Filing Appeals before GSTAT – Detailed Checklist & Guidance for E-Filing before GSTAT

This guide provides a detailed checklist for the e-filing of appeals before the GST Appellate Tribunal (GSTAT), focusing on ensuring compliance with all procedural and statutory requirements to prevent delays or rejection. The process requires uploading self-certified copies of essential documents, including the Appellate/Revisional Authority's order, the original order of the Proper Officer, the Show Cause Notice (SCN), and all related notices. The appeal must also include a clear Statement of Case, which encompasses the issues under dispute, a case summary, and a comprehensive statement of facts. Procedural compliance is mandatory, requiring the appeal to be digitally signed, payment of the requisite filing fees, and verification of the mandatory pre-deposit under Section 112(8). Documents must adhere to strict preparation standards: uploaded as a single, indexed, paginated, and bookmarked PDF with high-quality color scanning. All content must be in English, or authenticated English translations must be provided for non-English documents. Finally, strict attention must be paid to the accuracy of data entry, including the correct details of all authorities, order numbers, and a precise match between the demand amount, admitted amount, and the appellate authority's order.

This comprehensive checklist is designed to ensure that every appeal filed before the GST Appellate Tribunal (GSTAT) through the e-filing system is complete, accurate, and compliant with statutory and procedural requirements.

A. Essential Orders and Documents

1. Appellate/Revisional Authority's Order

- Upload a self-certified copy of the order being appealed against (passed by the appellate or revisional authority).

2. Order of Proper Officer

- Upload a self-certified copy of the order originally passed by the proper officer (against which the first appeal was preferred under Section 107 or revised under Section 108).

3. Show Cause Notice (SCN)

- Ensure that copies of the SCN and statements issued by the proper officer are uploaded with self-certification.

4. Notices from Appellate/Revisional Authority

- Upload all notices received during the appellate/revisional stage, with proper certification.

B. Statement of Case

5. Issues Under Dispute

- Clearly state the issues involved in the present appeal before GSTAT.

6. Case Summary

- Provide a concise summary of the case, highlighting the core dispute.

7. Statement of Facts

- Include a comprehensive statement of facts covering the background, proceedings before lower authorities, and current appeal grounds.

C. Compliance with Procedural Rules

8. Digital Signature

- All documents must be digitally signed by the appellant/authorized person.

9. Filing Fees

- Confirm payment of appeal fees as per Rule 110(5) of the CGST Rules, 2017.

10. Pre-Deposit Requirement

- Verify that the mandatory pre-deposit under Section 112(8) has been made.

D. Document Preparation Standards

11. Indexing and Bookmarking

- All documents uploaded in one PDF, correctly indexed, paginated, and bookmarked.

12. Scanning Quality

- Ensure color scanning of all documents from originals, in A4 size, with the prescribed DPI resolution.
- No page should be missing.

13. Paper Books (if any)

- Properly paginated and indexed.

14. Language Requirements

- Appeal should be in English.

- If orders/notices are in another language, upload authenticated English translations.

15. Affidavits

- Ensure all affidavits are attested and identified.
- If translation affidavits are filed, confirm the accuracy through proper verification by translator/authorized representative.

16. Physical Signatures

- Documents requiring signatures must be physically signed, scanned, and uploaded.

17. Formatting

- All typed documents should:
 - Be on one side of A4 paper
 - Double-spaced
 - Justified alignment
 - In prescribed font and size

E. Accuracy in Appeal Filing

18. Details of Authorities

- Correctly fill in designation and office of:
 - The appellate/revisional authority
 - The proper officer who passed the original order

19. Order Details

- Ensure the order numbers, dates, and references are correctly entered.

20. Demand Amount

- Confirm that the demand shown in appeal matches the appellate authority's order under Section 107.

21. Admitted Amount

- Ensure the admitted tax liability declared before the appellate authority matches what is reflected in the present appeal.

22. Category of Case

- File the appeal under the correct category and case code.

F. Final Verification

23. Completeness Check

- Ensure all documents/enclosures are fully scanned, indexed, and uploaded.
- Verify no duplication, no missing pages, and proper sequence.

24. Other Requirements

- Include any other document/statement relevant to the dispute for completeness of the record.

Conclusion

This step-by-step compliance guide ensures that e-filing before the GSTAT is smooth and error-free. Each item in the checklist is critical, as non-compliance may lead to rejection of the appeal, delay in hearing, or additional compliance costs.