Chapter 23

Appeals & Revision

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01. Important definitions:-

MCQ 23.01.01.00

Which of the following are not covered in the ambit of adjudicating authority?

a. Revisional Authority

b. Appellate Authority for advance ruling

c. CBIC

d. All of the above

[Hint: Refer Sec 2(4)]

02. Sec 107 - Appeal to Appellate Authority

MCQ 23.02.02.00

What is the time limit provided for filing an appeal to an Appellate Authority by the aggreived person?

a. Within 3 months (by taxpayer) or within 6 months (by department) from issue of order (extension allowed by 1 month)

b. Within 3 months (by taxpayer) or within 6 months (by department) from date of communication of order (extension allowed by 1 month)

c. Within 3 months from date of communication of order (extension not allowed at all) by any person

d. Appeal cannot be filed

[Hint:- Refer Sec 107(1),(2) & (4)]

MCQ 23.02.03.00

The adjudicating authority determined Rs. 50 lakh as tax, interest and penalty to be payable by Mr. X on account of wrong availment of input tax credit. Mr. X wants to prefer an appeal before the first Appellate Authority against such orders. Out of Rs. 50 lakh, Mr. X admitted ₹ 15 lakh as his liability and wants to litigate for ₹ 35 lakh. Calculate the amount of pre-deposit to be paid by Mr. X. [Study Mat. Sample]

a. ₹ 18,50,000/- b. ₹ 22,00,000/-

c. ₹ 50,00,000/- d. ₹ 15,00,000/-

[Hint:- Refer Sec 107(6) - mandatory pre-deposit = ₹15 lakhs + 10% of ₹35 lakhs sub to Max ₹20 Crore each CGST & SGST or Rs 40 Crore IGST)]

MCQ 23.02.04.00

The adjudicating authority passed the order on 23rd January 20XX and it was communicated to the taxpayer on the same day. The taxpayer filed the appeal against the order with the Appellate Authority (hereinafter referred as AA) on 16th February 20XX. The appeal proceedings before the AA are stayed by an order of a Court for the period between 1st May 20XX and 30th June 20XX. Which of the following statements is true in this regard? [CA Final MTP Mar 23]

a. AA can pass the order by 16th February 20YY.

b. AA can pass the order by 18th April 20YY.

c. AA can pass the order by 16th August, 20XX.

d. AA can pass the order by 18th October, 20XX

[Hint:- Refer Sec 107(13) - time limit is 1 year from date on which it is filed]

MCQ 23.02.05.00

State whether following statements are true or false:

i. Any person aggrieved by any decision or order passed by an adjudicating authority under the CGST Act, 2017, may appeal to such Appellate Authority as may be prescribed within 3 months from the date on which the said decision or order is communicated to him.

ii. No appeal shall be filed to Appellate Authority unless the appellant has paid sum equal to twenty five percent of the remaining amount of tax in dispute arising from the said order, in relation to which appeal is filed.

iii. Adjournment of appeal shall not be granted more than three times to a party during hearing of the appeal.

iv. The Appellate Authority shall have the power to refer back the case to adjudicating authority that passed the said decision or order.

Choose the most appropriate option. [Study Mat]

a. True, True, True, False

b. False, True, True, False

c. True, False, True, False

d. False, False, False, True

[Hint:- Refer Sec 107(1), Sec 107(6), proviso to Sec 107(9) & Sec 107(11)]

03. Sec 109:- Constitution of Appellate Tribunal and Benches thereof

MCQ 23.03.06.00

Who shall hear appeal againsts the order passed by the Appellate authority or the Revisional authority, if any one issue involved in an appeal relates to place of supply?

a. Principal Bench & State Bench

b. State Bench

c. Principal Bench

d. Area Bench

[Hint:- Refer Sec 109(5)]

04. Sec 112- Appeals to Appellate Tribunal

MCQ 23.04.07.00

What shall be the date of filling an appeal with the Appellate Tribunal, where certified copy of order appeal against is filled within 7 days of filing appeal?

a. Date of issue of provisional acknowledgement

b. Date of filling of certified copy of order appealed against

c. Earlier of (a) or (b) d. None of the above

[Hint:- Refer proviso to Rule 110(4)]

MCQ 23.04.08.00

Rupam wishes to file an appeal to Appellate Tribunal. In which of the following cases, the Appellate Tribunal cannot refuse to admit his appeal as per the GST laws?

i. Amount of tax/ITC or difference in tax/ difference in ITC involved exceeds ₹ 50,000

ii. Amount of fine, fee or penalty determined by the order exceeds ₹ 50,000

iii. Amount of tax/ITC or difference in tax/ difference in ITC involved is ₹ 50,000

iv. Amount of fine, fee or penalty determined by the order is ₹ 50,000

v. Amount of tax/ITC or difference in tax/ difference in ITC involved is less than ₹ 50,000

vi. Amount of fine, fee or penalty determined by the order is less than ₹ 50,000 **[CA Final MTP April 19]**

a. i. and ii. b. i. and iii.

c. ii. and iv. d. v. and vi.

[Hint:- Refer Sec 112(2)]

05. Sec 113- Orders of Appellate Tribunal

MCQ 23.05.09.00

What are the instances under which no amendment shall be made without giving the party an opportunity of being heard by the Appellate Tribunal?

a. Enhancing assessment

b. Reducing the amount of refund or ITC

c. Increasing liability of other party

d. All of the above

[Hint:- Refer proviso to Sec 113(3)]

06. Mandatory Pre-Deposit

MCQ 23.06.10.00

What shall be the period for which interest shall be paid to the Appellant on the refund of amount paid by him as required by the Appellate Authority and Appellate Tribunal as pre -deposit?

a. From the date of payment till the date of order of such refund

b. From the date of order till the date of refund

c. From the date of payment of such amount till the date of refund

d. None of the above

[Hint:- Refer Sec 115]

07. Sec 116-Appearance by authorized represent

MCQ 23.07.11.00

Mr. A, a sole proprietor, has to appear before the Appellate Authority. He decides to appear through an authorized representative. Which of the following persons can be appointed as 'authorized representative' of Mr. A under GST law?

(i) Sohan, his son, who has been dismissed from a Government service lately.

(ii) Rohan, a Company Secretary, who has been adjudged insolvent.

(iii) Mukul, a practicing High Court advocate.

Choose the most Appropriate option **[Study Mat] [CA Final MTP Oct 21]**

a. (i) and (ii) b. (ii) and (iii)

c. (iii) d. (ii)

[Hint: Refer section 116]

08. Sec 117-Appeal to High Court

MCQ 23.08.12.00

An appeal to the High Court can be filed under the CGST Act, 2017 in the following cases:

(i) By a person aggrieved against the order passed by the State Benches of the Appellate Tribunal.

(ii) By a person aggrieved against the order passed by the Principal Bench of the Appellate Tribunal.

(iii) For matter involving substantial question of law.

(iv) All of the above.

Choose the correct option from the following:

[CA Final RTP Nov 19] [Study Mat]

a. (i) and (ii) b. (i) and (iii)

c. (ii) and (iii) d. (iv)

[Hint:- Refer Sec 117(1)]

10. Sec 118:- Appeal to Supreme Court

MCQ 23.09.13.00

Which of the following persons can file an appeal to the Supreme Court under GST law?

a. An aggrieved person against any order passed by Principal Bench of Appellate Tribunal

b. An aggrieved person against order passed by High Court, which High Court certifies the same to be appealable to supreme court

c. An aggrieved person against any order passed by State Benches of Appellate Tribunal

d. Both (a) or/and (b)

[Hint:- Refer Sec 118(1)]

Answers :-

23.01.01	d
23.02.02	b
23.02.03	a
23.02.04	b
23.02.05	c
23.03.06	c
23.04.07	a
23.04.08	a
23.05.09	d
23.06.10	c
23.07.11	c
23.08.12	b
23.09.13	d