



Lawgics

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Serial No.: 118
Dt.: 30-06-2023



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Section 113 of CGST Act, 2017

113. Orders of Appellate Tribunal.

(1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the Appellate Authority, or the Revisional Authority or to original adjudicating authority, with such directions as it may think fit, for a fresh adjudication or decision after taking additional evidence, if necessary.

(2) The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time to parties or any of them & adjourn hearing of the appeal for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal.

(3) The Appellate Tribunal may amend any order passed by it under sub-section (1) so as to rectify any error apparent on the face of the record, if such error is noticed by it on its own accord, or is brought to its notice by the Commissioner or the Commissioner of State tax or the Commissioner of the Union territory tax or the other party to the appeal within a period of three months from date of the order:

Provided that no amendment which has the effect of enhancing an assessment or reducing a refund or input tax credit or otherwise increasing the liability of the other party, shall be made under this sub-section, unless the party has been given an opportunity of being heard.

(4) The Appellate Tribunal shall, as far as possible, hear and decide every appeal within a period of one year from the date on which it is filed.

(5) The Appellate Tribunal shall send a copy of every order passed under this section to the Appellate Authority or the Revisional Authority, or the original adjudicating authority, as the case may be, the appellant and the jurisdictional Commissioner or the Commissioner of State tax or Union territory tax.

(6) Save as provided in section 117 or section 118, orders passed by the Appellate Tribunal on an appeal shall be final and binding on the parties.

Rule 113 – Order of Appellate Authority or Appellate Tribunal

(Already discussed in Lawgics No. 112 dated 20-06-2023)

- (1) The Appellate Authority shall, along with its order under sub-section (11) of section 107, issue a summary of the order in FORM GST APL-04 clearly indicating the final amount of demand confirmed.
- (2) The jurisdictional officer shall issue a statement in FORM GST APL-04 clearly indicating the final amount of demand confirmed by the Appellate Tribunal.

Our Interpretation

Section 113
read with
Rule 113
(Constitution
of GSTAT has
not been
notified yet)

This section pertains to the orders by Appellate Tribunal.

The Appellate Tribunal has the power to pass the order **confirming, modifying or annulling** the decision or order appealed against, after giving an opportunity of being heard to the parties to the appeal.

The Appellate Tribunal also has power to **remand the case back** to the **appellate authority** or the **Revisional authority** or the **original adjudicating authority** for a fresh adjudication or decision after taking additional evidence.

Maximum 3 adjournments of the hearing of the appeal shall be granted to a party on showing reasonable cause which ought to be recorded in writing.

The Appellate Tribunal is empowered to amend its order to rectify any mistake apparent from record **within period of 3 months of date of the order** passed by the GSTAT.

Such mistake or error apparent on the face of the record, may be noticed by the Appellate Tribunal on its own accord, or is brought to its notice by the Commissioner or the Commissioner of SGST/UTGST or the other party to the appeal.

Opportunity of being heard shall be granted in case such rectification results into enhancing an assessment or reducing the refund or input tax credit or otherwise increasing the liability. No such amendment which has the effect of increasing the liability of the other party shall be made, unless the party has been given an opportunity of being heard.

The Appellate Tribunal has to hear and decide the appeal, as far as possible, within a period of 1 year from the date of filing of the appeal.

The Appellate Tribunal shall communicate the copy of order to appellate authority/ Revisional authority/original adjudicating authority and the appellant and the jurisdictional Commissioner or Commissioner of State Tax or Union Territory Tax.

The jurisdictional officer shall issue a statement in FORM GST APL-04 clearly indicating the final amount of demand confirmed by the Appellate Tribunal.

The orders passed by the Appellate Tribunal shall be final and binding on the parties to the appeal.

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