

**GOVERNMENT OF TAMIL NADU  
COMMERCIAL TAXES DEPARTMENT  
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES  
EZHILAGAM, CHENNAI- 600 005  
PRESENT: Thiru M.A. SIDDIQUE I.A.S.  
PRINCIPAL SECRETARY/ COMMISSIONER OF STATE TAX**

**Circular No: 14/2020 – TNGST  
(PP6/35622/2019)**

**Date: 27.10.2020**

<b>Sub:</b>	Clarification in respect of appeal with regard to non-constitution of Appellate Tribunal – reg.
<b>Ref:</b>	Circular no 132/2/2020-GST, dated 18-03-2020 issued by Department of Revenue, Ministry of Finance , Government of India, New Delhi

\*\*\*\*\*

Various representations have been received wherein the issue has been decided against the registered person by the adjudicating authority or refund application has been rejected by the appropriate authority and appeal against the said order is pending before the appellate authority. It has been gathered that the appellate process is being kept pending by several appellate authorities on the grounds that the appellate tribunal has been not constituted and that till such time no remedy is available against their Order-in-Appeal, such appeals cannot be disposed. Doubts have been raised across the field formations in respect of the appropriate procedure to be followed in absence of appellate tribunal for appeal to be made under section 112 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as the "TNGST Act").

**2.** The matter has been examined in detail. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 of the TNGST Act, hereby issues the following clarifications and guidelines

**3.1** Appeal against an adjudicating authority is to be made as per the provisions of Section 107 of the TNGST Act. The sub-section (1) of the section reads as follows: -

*"107. (1) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person."*

**3.2** Relevant rules have been prescribed for implementation of the above Section. The relevant rule for the same is rule 109A of Tamil Nadu Goods and

Services Tax Rules, 2017 which reads as follows

*"109A. Appointment of Appellate Authority- (1) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to –*

*(a) the Joint Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner;*

*(b) the Deputy Commissioner (Appeals) where such decision or order is passed by Assistant Commissioner / State tax officer or Deputy state tax officer,*

*within three months from the date on which the said decision or order is communicated to such person."*

**3.3** Hence, if the order has been passed by Assistant Commissioner or State Tax Officer or Deputy State Tax Officer, appeal has to be made to the appellate authority appointed who would not be an officer below the rank of Deputy Commissioner. Further, if the order has been passed by Deputy Commissioner, appeal has to be made to the appellate authority appointed who would not be an officer below the rank of Joint Commissioner (Appeal) appointed for the same.

4.1 The appeal against the order passed by appellate authority under Section 107 of the TNGST Act lies with appellate tribunal. Relevant provisions for the same is mentioned in the Section 112 of the TNGST Act which reads as follows:-

*"112 (1) Any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the Central Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal."*

4.2 The appellate tribunal has not been constituted in view of the order by Madras High Court in case of Revenue Bar Assn. v. Union of India and therefore the appeal cannot be filed within three months from the date on which the order sought to be appealed against is communicated. In order to remove difficulty arising in giving effect to the above provision of the Act, the Government, on the recommendations of the Council, has issued **the Tamil Nadu Goods and Services Tax (Ninth Removal of Difficulties) Order, (G.O. Ms. No.185, Commercial Taxes and Registration (B1) Department, dated 4th December 2019**. It has been provided through the said Order that the appeal to tribunal can be made within three months (six months in case of appeals by the Government) from the date of communication of order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, **whichever is later**.

4.3 Hence, as of now, the prescribed time limit to make application to appellate tribunal will be counted from the date on which President or the State President enters office. The appellate authority while passing order may mention in the preamble that appeal may be made to the appellate tribunal whenever it is constituted within three months from the President or the State President enters office. Accordingly, it is advised that the appellate authorities may dispose all pending appeals expeditiously without waiting for the constitution of the appellate tribunal.

Sd/- M.A.Siddique  
Commissioner of State Tax  
Tamil Nadu

**To**

All the Joint Commissioners (ST) (Territorial) in the state including LTU

**Copy to:**

1. The Principal Secretary to Government, CT & R Department, Chennai – 600 009.
2. All Additional Commissioners, O/o the CCT, Ezhilagam, Chennai – 600 005.
3. The Joint Commissioner (CS) to host in the departmental website
4. The Director, Commercial Tax Staff Training Institute, Chennai-6
5. The Secretary, TNSTAT, Chennai 600 104.
6. All the Joint Commissioners (ST) (Intelligence) in the state
7. All the Deputy Commissioners (ST) in the State including intelligence
8. All the heads of assessment circles
9. Stock file.

//forwarded/by order//

  
Assistant Commissioner 31/10/2020

