



भारतसरकार।GOVERNMENT OF INDIA | वित्तमंत्रालय।MINISTRY OF FINANCE | राजस्वविभाग।DEPARTMENT OF REVENUE

केंद्रीयअप्रत्यक्षकरएवं सीमाशुल्कबोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

प्रणालीएवंआंकडाप्रबंधनकेअपरमहानिदेशककाकार्यालय, बेंगलूरु
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ADVISORY NO - 09/2020

SUB: Release of module for review of orders issued by the adjudicating authority and filing of departmental appeal- Reg

The Bangalore Zonal unit of Directorate of Systems and Data management is entrusted with the task relating to the development of modules of Dispute settlement and resolution (DSR), Investigation, Audit, Mobility and E-way Bill related modules. Appeals and Review is one of the modules encompassed in the comprehensive Dispute Settlement and Resolution(DSR) module and it is under different stages of development. Functionalities built for “Review of orders issued by the adjudicating authorities” and “filing of departmental appeal in form APL-03”are now available for use by officers in the review section of executive commissionerates.

2. The salient features of the modules are discussed as under:

a) Review of orders (Demand and Refund Orders) issued by the adjudicating authorities: This functionality is mainly built for review section and the workflow is discussed as under:

Legal Provisions: Section 107 and 121

i) The orders (Order-in-Original) /DRC-07 / RFD-06 issued by the adjudicating authorities are routed to the dash boards of Superintendent/Assistant /Deputy Commissioner/Joint/Additional Commissioner and Commissioner (The Superintendent gets the task on round robin basis. In case, the concerned Superintendent is on leave, the task can be reallocated to another Superintendent by the Assistant/Deputy Commissioner) for initiating the task. These orders/DRC-07 get listed with color codes (<30 days -green, 30-40 days - amber, >40 days - red) (color codes indicate age wise pendency of orders, which are ripe for review). Dash boards are provided with search features which enable the officer to select the orders. The officer has also the privilege of selecting the orders period wise using “Colour” as option.

ii) The Superintendent/ Assistant /Deputy Commissioner/ Joint/ Additional Commissioner and Commissioner have the privilege of initiating the task by viewing the order along with other attachments and adding comments. As a normal practice, the Superintendent can initiate the task and submit it to the Commissioner through Senior Officers. He can also utilize the services of Inspector by delegating the task. Since the Commissioner is the approving authority for review, the task has to flow to him for approval. In case of rework, the officer can send back the task to his subordinate officers and get the work done.

In case any clarifications are to be sought from the adjudicating authority, Assistant /Deputy Commissioner/Joint/Additional Commissioner and Commissioner can get the same from him (using 'Get Response' option).

iii) Details from the DRC-07/RFD-06 orders auto-populate and a few details have to be manually entered. The officer has to examine the issues involved and can prepare a detailed analysis and forward the task to the officer at the next level. The officer should complete this process before 60 days.

iv) The Commissioner for satisfying himself as to the legality or propriety of the order has options:

- to send it back for corrections/clarifications or
- can decide to accept the order on merits/on monetary grounds or
- direct any officer subordinate to him to apply to the Appellate Authority.

Once the order gets approved, System moves the approved order to "Review Archive List".

If Commissioner decides that an appeal needs to be filed, then he can direct any officer subordinate to him to file appeal with the Appellate Authority (The proposal for Review Order can be directly assigned to the Superintendent who prepares and submits draft order (within max. period of 7 days from the date of task assignment), which gets routed through AC/DC/JC/ADC to the Commissioner, who finally approves and issues the review order.

v) Once the review order is issued, the task gets routed to the authorized sub-ordinate officer (Divisional AC/DC) to file an appeal in FORM APL-03 with the Appellate Authority.

b) Filing of departmental appeal with the Appellate Authority: This functionality is mainly built for the Divisional Assistant/Deputy Commissioner and the workflow is discussed as under:

Legal Provisions: Rule 109, FORM GST APL-03.

i) Once the review order is issued, the nominated officer i.e. Assistant/Deputy Commissioner of the division gets review order/authorization for filing appeal (APL-03) with the Appellate Authority, on his dash board. Review orders get listed with color codes (green > 3 months -, amber- 1-3 months, red - <1 month) (color codes indicate age wise pendency of orders, which are ripe for filing appeal). Dash boards are provided with search features which enable the officer to select the orders. The officer has also the privilege of selecting the orders period wise using "Colour" as option.

ii) Assistant/Deputy Commissioner can select and see the review order along with other attachments and can fill required details/add comments at any time. At any stage, AC/DC can get

the work/rework from the Superintendent by delegating the task. The Superintendent can do needful or get the work completed by the Inspector by delegating the task.

iii) Finally, Assistant /Deputy Commissioner has to file the appeal (APL-03). He has to ensure that all mandatory fields are entered and certified copies are uploaded.

iv) Presently, due to API restrictions, filing of appeal in form APL-03 is enabled only for demand orders. For refund orders, filing departmental appeal APL-03 needs to be done offline.

3. It is to be noted that since the facility of digital signature is not available for the time being, it is advisable to ensure that notices or orders or documents, which are in legal in nature, are signed by the respective authorities and issued in addition to the issuance of the same online.

4. For clear understanding of the process, user manuals for each of the functionalities will be made available in CBIC-GST portal (<https://cbic-gst.gov.in/cbic-gst-application-advisories-user-manuals.html>)

ADDITIONAL DIRECTOR GENERAL(SYSTEMS)

Copy to:

- (1) The Principal Director General Systems & Data Management, New Delhi
- (2) All the Executive and Appellate Commissionerates
- (3) All the Additional Director General, Systems and Data Management