



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

केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
प्रणाली एवं आंकड़ा प्रबंधन के अपर महानिदेशक का कार्यालय, बेंगलूरु  
OFFICE OF THE ADDITIONAL DIRECTOR GENERAL OF  
SYSTEMS AND DATA MANAGEMENT, BENGALURU

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**ADVISORY NO - 10/2020**

**SUB: Release of module for Rectification of Appeal Order / APL-04 by the Appellate Authority -Reg.**

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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. Duties relating to Appellate Authority Unit are embedded in the Appeal/Review/Revision Sub-Module of comprehensive Dispute Settlement and Resolution (DSR) Module and the said Sub-Module is under different stages of development. The functionality 'Rectification of Appeal Orders issued by Appellate Authority' is now available for use by officers of the Appellate Authority. This functionality will be applicable once appeal order and APL-04 are issued by appellate authority. (For issue of Appeal Order / APL-04 by appellate authority, Appeal Advisory No. 08/2020 dated 14.07.2020 may kindly be referred.)

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

**ISSUANCE OF RECTIFICATION ORDER/FORM APL-04 BY THE APPELLATE AUTHORITY:**

**Legal Provisions: Section 161 of CGST Act, 2017, read with Rule 113(1) of CGST Rules, 2017  
Forms: FORM GST APL-04**

- (i) This task triggers when there is a need to rectify the Order-in-Appeal/FORM GST APL-04 already issued. The tax payer, tax officer and Appellate Authority (on his own) can make an application/request for rectification.
  - The tax payer can make an application from the front end through GSTN portal, which gets pushed to the dash board of Appellate Authority unit through CBIC System.

- The tax officer can make an application off line to the Appellate Authority (online application is expected to be developed later)
- The Appellate Authority on his own can rectify the appeal order/APL-04 by making use of functionality through his dash board.

The rectification application/request has to be filed with reasons. Once, it is made, the system generates Rectification Reference Number.

- (i) The application/request with other relevant documents line up under as “Pending for Rectification Proposal” on the dash boards of the Appellate Authority / Assistant/Deputy Commissioner/ Superintendent (In case, the said Superintendent is on leave or on some other assignment, the Appellate Authority can re-allocate the task to other superintendent). The Application gets listed with color codes (color codes indicate age wise pendency of application/request i.e. (Red - 2 month before Due Date, Amber - 2-4 months before due date, Green > 4 months before due date). Dash boards are provided with search features which enable the officers to select the orders. They also have the privilege of selecting the forms period wise using “Color” as option.
- (ii) The Superintendent can initiate the task by selecting a particular Rectification Reference Number pending. (The superintendent can also get the task done by delegating it to the Inspector). The Superintendent can check and give his remarks against each of the validations such as delay in filing of application, nature of correction and adverse effect of rectification on any person and send his proposal for rectification or rejection. If rectification adversely affects any person, Personal Hearing date needs to be proposed.

After completion of the task, the Superintendent can submit it to the Assistant/Deputy Commissioner.

- (iii) The Assistant/Deputy Commissioner can view/verify the task done and he can add comments and route it to the Appellate Authority for further proceedings. (The Assistant/Deputy Commissioner has the option to initiate and continue the above task).
- (iv) The Appellate Authority has options to reject or accept the proposal with PH date (The Appellate Authority has also the option to initiate and complete the above task).
  - If he decides to reject, he can enter reasons and click “Reject Rectification” button. Immediately, the tax payer gets e-mail and SMS on the same.
  - If he decides to accept the proposal, he can click on “Initiate” button. A new task gets created and line up as “Pending for Rectification Order” to the Superintendent.

- If he decides to issue PH notice, he can click “Issue PH” button. Immediately, the tax payer and the tax officer get PH notice and also e-mail and SMS on the same. A new task gets created and line up as “Pending for Personal Hearing Proceedings” on his dash board itself. He can conduct hearing and record the personal hearing and route it to the Superintendent, wherein the task line up as “Pending for Rectification Order”.

If the Appellate Authority, needs to adjourn the hearing for any reason, he can do it by clicking “Adjourn Hearing”. Immediately, the tax payer/tax officer get Adjournment notice and also e-mail and SMS on the same. Later after conduct of PH, the task will line up as “Pending for Rectification Order” to the Superintendent.

- (v) The Superintendent under the task “Pending for Rectification Order”, can create draft rectification order and send it to the Appellate Authority through the next level officer.
- (vi) The Appellate Authority can view, edit, add and issue the Rectification Order/FORM APL-04. After issue of the same, Adjudicating Authority, Jurisdictional Commissioner / Assistant / Deputy Commissioner / Superintendent get the rectification order and FORM GST APL-04. These are also routed to the Commissioner (Review), Assistant / Deputy Commissioner (Review) and Superintendent (Review) for “Review of OIA” task.
- (vii) The rectified appeal order and form APL-04 also move to “Appeals Archive List”.
- (viii) The System notifies the tax payer by way of email and SMS, whenever PH date/time is fixed or OIA/ FORM GST APL-04 are issued.

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