

# Commissionerate of CT and GST, Odisha (At Cuttack)

(Finance Department, Government of Odisha)

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No. CCT-PEI-POL-0155-2021 4450 /CT&GST,

Dated 10 / 03 /2023

## NOTIFICATION

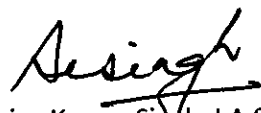
Sub: Filing of manual Appeal Applications before 1st Appellate Authority under Odisha Goods & Services Tax Act, 2017

WHEREAS, filing of appeal applications in Form GST APL-01 electronically in the GST Common Portal is not possible in certain specific circumstances where the proper officers have passed orders manually disposing the rectification applications filed manually under Section 161 of the Odisha Goods & Services Tax Act, 2017. Now, therefore, in exercise of the powers conferred under sub-rule (1) of Rule 108 and sub-rule (1) of Rule 26 of Odisha Goods and Services Tax Rules, 2017, I, Sanjay Kumar Singh, IAS, Commissioner of State Tax, Odisha, Cuttack, do hereby specify the following procedures on manual filing of appeal applications by the appellants before the 1st Appellate Authorities specifically against orders passed manually by the proper officers under Section 161 of the Odisha Goods & Services Tax Act, 2017.

2. The appeal against orders disposing the rectification applications passed manually by proper officers, under section 107(1) of Odisha Goods & Services Tax Act, before the first Appellate Authority, shall be filed manually in Form GST APL-01 annexing thereto the self-certified copy of order appealed against.
3. Form GST APL-01 shall be verified and signed manually by the appellant.
4. The office of the First Appellate Authority shall record the APL-01 in the appeal register with serial number. The Provisional acknowledgement of the appeal shall be issued manually to the appellant immediately. The provisional acknowledgement shall contain the serial number of the appeal register.
5. The office of the Appellate Authority shall register the appeal and manually issue the final acknowledgement in FORM GST APL-02 indicating the appeal number. The appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

The hearing and disposal of the same, the compliance of all the other procedures envisaged under Section 107 of Odisha Goods & Services Tax Act and Rule 108, Rule 109 and Rule 109(A) of the Odisha Goods & Services Tax Rules shall be ensured by the Appellate Authorities.

This notification shall also be applicable for all such pending cases for the specific circumstances described in Para-1.

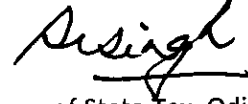
  
(Sanjay Kumar Singh, I.A.S)  
Commissioner of State Tax, Odisha, Cuttack



Memo No 4451 /CT & GST

Dated 10 / 03 /2023

Copy forwarded to the Principal Secretary to Finance Department, Government of Odisha for kind information.

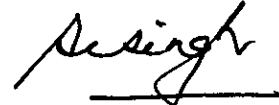


Commissioner of State Tax, Odisha, Cuttack

Memo No 4452 /CT & GST

Dated 10 / 03 /2023

Copy in duplicate is forwarded to the Director, Printing, (Stationery and Publication), Odisha, Madhupatna, Cuttack for publication in the Odisha Gazette. This is a statutory notification and hence shall bear SRO number. 25 copies of the same may please be supplied to this office. Soft copy of the notification is also sent to the Deputy Director (PP) by e-mail ([deputydirectorpp@rediffmail.com](mailto:deputydirectorpp@rediffmail.com)).

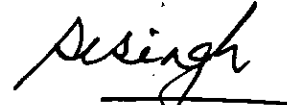


Commissioner of State Tax, Odisha, Cuttack

Memo No 4453 /CT & GST

Dated 10 / 03 /2023

Copy forwarded to all Special Commissioners/ Additional Commissioners (H.O.)/ Additional Commissioners (Appeal) & Joint Commissioners (Appeal)/ Heads of all CT & GST Territorial Ranges, Circles & Assessment Units/ Heads of all CT & GST Enforcement Ranges & Units for information and necessary action. It is requested that this notification may be widely publicized among trade and Industries.



Commissioner of State Tax, Odisha, Cuttack

5 spare copies to Policy Section

5 spare copies to Library

