

## CHAPTER 25 - MISCELLANEOUS PROVISION

### **Illustration 1**

Who could prefer an appeal before the Appellate Authority and what are its procedural requirements? (Section 107)

### **Solution**

### **Illustration 2**

State the limit for filing an appeal before Appellate Authority?

### **Solution**

**Illustration 3**

Under what circumstances Commissioner could direct the Officer to prefer an appeal against the order of the adjudicating authority?

**Solution**

**Illustration 4**

Explain the appeal process that shall be followed by Appellate Authority?

**Solution**

**Illustration 5**

Which are the other orders or decision that a Revisional Authority cannot review / revise?

**Solution**

**Illustration 6**

What is the time limit and prescribed form for filing an appeal before Appellate Tribunal?

**Solution****Illustration 7**

Whether other party could file cross objections against the appeal preferred by the assessee or by the department?

**Solution**

**Illustration 8**

Whether any fee shall have to be paid for filing appeals or application before the Tribunal?

**Solution****Illustration 9**

Explain the relevance of 'Mandatory Deposit' as required before filing an appeal?

**Solution**

**Illustration 10**

Explain the provision of 'Mandatory Deposit' as required before filing an appeal (Section 107)?

**Solution**

**Illustration 11**

What is the time limit within which appeal could be preferred before High Court?

**Solution****Illustration 12**

What are the orders against which appeal could be preferred before the Supreme Court?

**Solution**



**Illustration 13**

State the cases against which appeal cannot be filled? (Section 120)

**Solution****Illustration 14**

Where reference to the provisions of section 120 of the CGST Act, 2017, list the cases in which appeal is not be filed.

**Solution**

**Illustration 15**

With reference to section 108 of the CGST Act, 2017, elaborate whether a CGST / SGST authority can revise an order passed by his subordinates.

**Solution**