



Office of the Commissioner of State Tax

State Goods and Services Tax Department

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Ph: 0471-2785276, Dated:06-04-2024

File No. SGST/2699/2024-PLC-9

Circular No. 05/2024

Sub: Issuance of Orders u/s 107 and 108 of SGST/CGST/IGST Act -
Numbering of Appellate and Revisional Orders - guidelines issued- reg:

1. Rule 113(1) of the Kerala GST Rules mandate serving of a summary of order in Form GST APL-04 along with the Order issued under sub section (11) of Section 107 of the State GST Act by the Appellate Authority. The Order under Sub Section (11) of Section 107 mentioned above is prepared manually by the Appellate Authority and uploaded in the portal. These orders may get challenged before Appellate Tribunals / courts by both taxpayers as well as the Department.

2. Similarly, the Revisional Authority is also required to issue a summary of the order in Form GST APL-04 as per sub-rule (2) of Rule 109B along with the order issued under sub-section (1) of Section 108. The order issued under section 108 is prepared manually and uploaded in the portal. These orders may also be challenged before Appellate Tribunals / courts by taxpayers as well as the Department.

3. Under these circumstances, it is essential that the orders issued by Revisional/Appellate authorities are duly recorded to ensure the compliance of orders and to track them through the litigation cycles that may last many years. For this purpose, it is necessary that the above-mentioned orders issued by Revisional/ Appellate Authorities are numbered in such a manner that they have a unique, easily identifiable number. Currently, these orders are uploaded by the authorities without providing any serial number for identification purposes. Further, as these orders are prepared manually, no online reference number will get generated on uploading the document from the GSTN backend portal.

4. As these orders are the basis for subsequent legal process, it is vital to identify the details such as the name of district, the designation of the issuing authority, unique serial number of orders etc. from the number itself. Therefore, to bring in uniformity in creating the serial number for the orders issued by the Appellate Authority U/s 107 as well as for the orders issued by the Revisional authority under Section 108 of the Act, the following instructions are issued:

- a. Every Appellate Orders u/s 107 and Revisional Order U/s 108 annexed with Form GST APL-04 issued from the back end portal shall carry distinct and unique Order number.
- b. The Format of the Appellate Order Number shall be as follows:- OIA/

Short form of office of the appellate authority/ Year/Unique Number.
The Format of number with examples is shown in Annexure-I.

- c. The format for numbering the order issued by the Revisional Authority shall be RVNO/Year/Unique Number/Designation of Revisional Authority in short form .The Format of number with examples is shown in Annexure-II.
 - a. A register for issuing Appellate Order Number must be maintained in every appellate office in the Format shown in Annexure -III.
 - e. Separate registers shall be kept for the orders issued by the Revisional Authorities in the format shown in Annexure-IV
5. The new numbering system of Appellate Orders shall come into force from the date of issuance of this circular.

ABRAHAM RENN S IRS

COMMISSIONER (I/c)

To

All Concerned