

**Commissionerate of CT and GST, Odisha (At Cuttack)**  
**(Finance Department, Government of Odisha)**

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No. POL-41/1/2017-Policy- 7581 /CT, Dated 18 / 08 /2020

**NOTIFICATION**

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

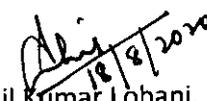
Whereas, till now, the facility of online filing of appeal applications against refund sanction/rejection orders passed by the proper officers, has not been made available in the GST common portal.

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, Sushil Kumar Lohani, IAS, Commissioner of State Tax, Odisha, Cuttack, do hereby specify the following procedures on manual filing of appeal applications by the appellants before the 1<sup>st</sup> Appellate Authorities specifically against refund sanction/rejection orders passed by the proper officers.

1. The appeal against refund sanction/rejection orders passed by proper officers, under section 107(1) of Odisha Goods & Services Tax Act, before the first Appellate Authority shall be filed **manually** in Form APL-01 annexing thereto the order appealed against.
2. APL-01 shall be verified and signed manually by the appellant.
3. The office of the first Appellate Authority shall record the APL-01 in a 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. After the appellant files the certified copy of the related order within seven days from the filing of the appeal, the office of the Appellate Authority shall register the appeal and manually issue the final acknowledgement of the appeal filed in FORM APL-02 in accordance with sub-rule (3) of Rule 108 of Odisha Goods and Services Tax Rules.
6. The Appellate authority office shall keep a register which shall record the details and serial number of the appeals registered. The serial of this register shall be mentioned in Form APL-02. The said Form APL-02 shall also contain the serial number of provisional acknowledgement.

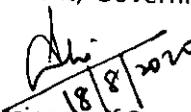
The hearing and disposal of the same, the compliance of all the other procedures envisaged under Section 107 and Rule 108, Rule 109 and Rule 109(A) shall be ensured by the Appellate Authorities.

The above procedure of filing of manual appeal applications before the 1<sup>st</sup> Appellate Authorities shall be effective till the facility of online filing of appeal applications against refund sanction/rejection orders is made available in the GST common portal. Upon such availability in the GST Common Portal, this notification shall stand rescinded with immediate effect.

  
(Sushil Kumar Lohani, I.A.S)  
Commissioner of State Tax  
Odisha, Cuttack

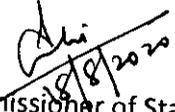
Memo No 7582 /C.T., Dated 18/08/2020

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

  
18/8/2020  
Commissioner of State Tax  
Odisha, Cuttack

Memo No 7583 /C.T., Dated 18/08/2020

Copy in duplicate is forwarded to the Director, Printing, (Stationary 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. Also soft copy of the notification is sent to the Deputy Director (PP) by e-mail ([deputydirectorpp@rediffmail.com](mailto:deputydirectorpp@rediffmail.com)).

  
18/8/2020  
Commissioner of State Tax  
Odisha, Cuttack

Memo No 7584 /C.T., Dated 18/08/2020

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

  
18/8/2020  
Commissioner of State Tax  
Odisha, Cuttack

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