

I/662811/2022



भारत सरकार | GOVERNMENT OF INDIA | वित्त मंत्रालय | MINISTRY OF FINANCE | राजस्व विभाग | 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, बंगलूरु

OFFICE OF THE ADDITIONAL DIRECTOR GENERAL OF SYSTEMS AND DATA MANAGEMENT, BENGALURU

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Phone No.080-25352111 / 25351222 / 25351333

दिनांक/ Date: 05.07.2022

विषय: (i) प्रतिदाय आदेश के विरुद्ध विभागीय अपील (एपीएल-03) एवं (ii) अपील आयुक्तालयों में प्रतिदाय आदेश (आरएफडी -06) के विरुद्ध किये गए अपील से संबंधित अपील कार्यवाही की फंक्शनलिटीस की जारी

SUB: Release of functionalities for (i) Filing of departmental appeal (Apl-03) against refund order and (ii) Appeal proceedings at Appeal Commissionerate for appeal against refund orders (RFD-06)

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विभागीय अधिकारियों के उपयोग के लिए प्रतिदाय आदेश के विरुद्ध विभागीय अपील (एपीएल-03) एवं (ii) अपील आयुक्तालयों में प्रतिदाय आदेश (आरएफडी -06) के विरुद्ध किये गए अपील से संबंधित अपील कार्यवाही की फंक्शनलिटीस रोल आउट किया गया है। इस संबंध में दिनांक 01.07.2022 की एडवाइजरी सं 07/2022 जारी करके अंतरंग में सूचना एवं मार्गदर्शन हेतु पोस्ट किया गया है।

Functionalities for filing of departmental appeal (APL-03) and appeal proceedings at Appeal Commissionerate for appeal against refund orders have been rolled out for use by the Officers. In this regard, Advisory No.07/2022 dated 01-07-2022 is issued and posted on 'Antarang' for information and guidance.

**Signed by R. Sriram**

**Date: 05-07-2022 15:13:35**

**Reason: Approved**

(आर. श्रीराम /R.SRIRAM)

अपर महा निदेशक/Additional Director General

सेवा में/To,

- (1) The Pr. Chief Commissioner / Chief Commissioner, Central Tax Zone
- (2) The Pr. Commissioner / Commissioner/ Additional Commissioner / Joint Commissioner, Appeal Commissionerates

Copy to:

- (1) The Principal Director General Systems & Data Management, New Delhi
- (2) All the Additional Director General, Systems and Data Management.
- (3) The Principal Commissioner/Commissioner, GST Policy Wing, CBIC, New Delhi for information



भारत सरकार | GOVERNMENT OF INDIA | वित्त मंत्रालय | MINISTRY OF FINANCE | राजस्व विभाग | DEPARTMENT OF REVENUE

## केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड

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प्रणाली एवं आंकडा प्रबंधन के अपर महानिदेशक का कार्यालय, बेंगलूरु

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Phone No.080-25352111 / 25351222 / 25351333

Date: 01.07.2022

### ADVISORY NO - 07 / 2022

**SUB:** Release of functionalities for (i) Filing of departmental appeal(Apl-03) against refund order and  
(ii) Appeal proceedings at Appeal Commissionerate for appeal against refund orders (RFD-06)

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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. Appeals, Review and Revision is one of the modules encompassed in the comprehensive Dispute Settlement and Resolution(DSR) module and it is under different stages of development. Functionalities for processing appeals against Refund Orders (RFD-06) issued in the CBIC-GST application have been rolled out into production on 30.06.2022 and are now available for use by the Officers of the Executive Commissionerates and Appeal Commissionerates.

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

### For Use of the Officers of Executive Commissionerates:

**A) Filing of departmental appeal against refund orders, with the Appellate Authority:** This functionality is mainly built for the Divisional Assistant/Deputy Commissioner and the workflow is discussed as under:

Legal Provisions: Section 107, Rule 109, FORM GST APL-03.

(i) Once the review order is issued in the Review functionality of CBIC application, the authorized officer i.e. Assistant/Deputy Commissioner of the division gets review order/authorization for filing

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appeal (APL-03) with the Appellate Authority, on his dash board under task list of Appeal to Appellate Authority (APL-03). The Deputy / Assistant Commissioner has to navigate the path

**Menu > GST > Task Lists > Appeal / Revision > Appeal to Appellate Authority (APL-03) > Pending for APL-03 filing**

Tasks for filing APL-03 get listed with color codes (green > 3 months , amber- 1-3 months, red - <1 month) (color codes indicate age wise pendency of orders, which are ripe for filing appeal). Dash boards are provided with search features which enable the officer to select the orders. The officer has also the privilege of selecting the orders period wise using “Colour“ as option.

(ii) The Assistant /Deputy Commissioner can select task and view the review order /authorization for filing an appeal. FORM GST APL-03 can be selected by clicking button 'File APL-03' and there by required details can be filled. At any stage, AC/DC can get the work/rework from the Superintendent by delegating the task. The Superintendent can do needful or get the work completed by the Inspector by delegating the task.

(iii) Finally, the Assistant /Deputy Commissioner needs to approve the form APL-03. The officer has to ensure that all mandatory fields are entered and certified copies / authorization for filing appeal are uploaded. Once all the details and uploading are complete, the Assistant / Deputy Commissioner can submit FORM GST APL-03.

### **For Use of the Officers of Appeal Commissionerates:**

**B) ISSUANCE OF FORM GST APL-02 FOR THE TAX PAYER'S APPEAL AGAINST RFD-06 (FORM GST APL-01):** This functionality is built for the Appeal Commissionerate.

Legal Provisions: Section 107, Rules 108, 109A

Forms: FORM GST APL-01, FORM GST APL-02

(i) After appeal in FORM APL-01 is filed by the tax payer against RFD-06 on GSTN portal, the system provides provisional acknowledgement with a unique Application Reference Number (ARN). The CBIC GST system fetches the form through API and routes it to Appellate Authority unit.

(ii) Appeal in FORM APL-01 lands on the dash boards of Appellate Authority/Assistant/Deputy Commissioner/Superintendent (The Superintendent gets the task on round robin basis. Officer can navigate to the task –

**Menu > GST > Task Lists > Appeal / Revision > Appeal by Taxpayer > Pending for Issuance of APL-02**

(iii) In case, the concerned Superintendent is on leave or on some other assignment, the Appellate Authority can re-allocate the task to other superintendent. This option can be exercised before the task being attended by any officer). Form gets listed with color codes (green – 0-7 days, amber-8-30

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days, red – beyond 30 days) (color codes indicate age wise pendency of appeals which are ripe for issue of APL-02). Dash boards are provided with search features which enable the officers to select the appeals. The officer has also the privilege of selecting the appeals period wise using “Colour” as option.

(iv) The Superintendent initiates the task selecting the appeal pending for issuance of APL-02. After verifying the contents of the form and the attachments, the officer checks for the certified copy of the order ( which can be filed online or off line along with FORM APL-01). The system provides a hyperlink (in the “reference links” tab) to refund order (RFD-06) available in the CBIC-GST database, so that the officer can verify the certified copy with that order appealed against. After needful action, the Superintendent issues an acknowledgement for the receipt of the certified copy (Inspector is also given the privilege of issuing acknowledgement). In case, the certified copy is filed off line, the Superintendent can scan and upload the same. He can print the acknowledgement, affix signature and deliver it to the appellant. On the lines of Rule 108(3), the system validates the date of filing of appeal only after filing of certified copy of the order.

Thereafter, the Superintendent can continue with the task. He has to carry out the validations such as delay in filing and option for personal hearing. After completion of the task, the Superintendent can submit it to the Assistant/Deputy Commissioner.

(v) The Assistant/Deputy Commissioner (Officer Authorized) can view/verify the task done and can add comments. He can propose PH date/time for the PH opted appeals. At this stage, the system facilitates him in making proposals for taking decision (System enables different action fan buttons ie “**Acceptance**” for the appeal filed within 3 months, “**Rejection**” for the appeal filed after 4 months and “**Condonation**” for the appeal filed between 3 and 4 months).

The officer authorised under Rule 108(2), he can also issue FORM GST APL-02 for the appeal fit for “**Acceptance**“. For such cases, he has to propose the PH date/time to the Appellate Authority and get the approval from the authority (For this, the Appellate Authority has to mandatorily enter his approval in “**AA Remarks**” text box and send back to officer authorized for issuing APL-02. Once task is sent back after approval, the system triggers “**Issue APL-02**” fan button for the officer authorised). For the appeals liable to “**Rejection**” or “**Condonation**”, FORM GST APL-02 has to be issued only by the Appellate Authority.

(vi) For the Appellate Authority, the system triggers: “**Issue APL-02**” fan button for the appeals proposed for **acceptance** (filed before 3 months) and for the appeals proposed for **condonation of delay** (filed between 3 and 4 months) and “**Reject**” fan button for the cases proposed for **rejection** (filed after 4 months / any other reasons). The Appellate Authority, if satisfied, can make use of this facility for decision making and the system generates APL-02 with the status of appeal (Accepted or Rejected) and the personal hearing notice. Since, the personal hearing notice is not necessary, for the cases where APL-02 have been issued with ‘Reject’ status, it is to be ensured in such cases that while issuing APL-02, PH date/time is required to be cancelled, if proposed. In case of rework or changes, he can send back the task to his subordinate officer. Appeals with APL-02 issued with accept / reject status moves to “Appeals Archive List” and appeals with accept status line up for personal hearing / appeal proceedings.

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(vii) After final acknowledgement in FORM GST APL-02 is issued, same is updated on GSTN common portal.

(viii) **It is to be noted that the task can be sent back to the officer, who has submitted (immediate subordinate officer) and the immediate subordinate officer can not send back to his subordinate.**

(ix) The System assists the officer while specifying/fixing PH date/time by displaying error message when the same date/time is fixed for other appeals. The system also alerts the officer by displaying a message, when another appeal for the same order is pending.

### **C) ISSUANCE OF APPEAL NO. FOR THE TAX OFFICER'S APPLICATION (FORM GST APL-03):** This functionality is built for the Appeal Commissionerate.

Legal Provisions: Section 107, Rules 109 and 109A

Forms: FORM GST APL-03

(i) After the tax officer files application in FORM APL-03 along with the certified copies and the review order on CBIC-GST System (as mentioned earlier), the system provides a unique provisional Reference Number (referred to as ARN in the Appellate Authority dashboard) and the form APL-03 gets routed to Appellate Authority's unit.

(ii) FORM APL-03 lands on the dash boards of Appellate Authority/Assistant/Deputy Commissioner/Superintendent (The Superintendent gets the task on round robin basis. Officer can navigate to the task –

**Menu > GST > Task Lists > Appeal / Revision > Appeal by Tax Department > Pending for Issuance of Appeal Number**

(iii) In case, the said Superintendent is on leave or on some other assignment, the Appellate Authority can re-allocate the task to other superintendent in the same appeal formation. This option can be exercised before task being attended by any officer). Form gets listed with colour codes (green – 0-7 days, amber-8-30 days, red – beyond 30 days) (colour codes indicate age wise pendency of appeals which are ripe for issue of Appeal no.). Dash boards are provided with search features which enable the officers to select the orders. The Officers have also the privilege of selecting the forms period wise using “Colour” as option.

(iv) The Superintendent initiates the task by selecting the form pending for receipt of certified copies. After verifying the contents of the form and the attachments, the officer checks for the certified copy of the order (which can be filed along with FORM APL-03 online or off line). The system provides a hyperlink (in the “reference links” tab) to the refund order, so that he can verify the certified copy with the order available in the CBIC-GST database. After needful action, the Superintendent

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issues an acknowledgement for the receipt of the certified copy (Inspector is also given the privilege of issuing acknowledgement). He can print the acknowledgement, affix signature and deliver it to the appellant. If the certified copy is filed off line, the Superintendent or Inspector can scan and upload the same.

Thereafter, the Superintendent can continue with the task. He has to carry out the validations such as delay in filing and option for personal hearing. After completion of the task, the Superintendent can submit it to the Assistant/Deputy Commissioner.

(v) The Assistant/Deputy Commissioner (Officer Authorized) can view/verify the task done and can add comments. He can propose PH date/time for the PH opted appeals. At this stage, the system facilitates him in making proposals for taking decision (System enables fan buttons ie **“Acceptance”** for the appeal filed within 6 months, **“Rejection”** for the appeal filed after 7 months and **“Condonation”** for the appeal filed between 6 and 7 months). Thereafter, task will flow to the Appellate Authority for final approval.

If the Assistant / Deputy Commissioner is the officer authorised under Rule 108(2)), he can issue Appeal No. for the appeal fit for **“Acceptance”**. For such cases he has to propose the PH date/time to the Appellate Authority and get approval from the authority (For this, the Appellate Authority has to mandatorily enter his approval in **“AA Remarks”** text box and sent back to officer authorized for issuing APL-02. Once task sent back after approval, system triggers **“Issue Appeal No.”** fan button for the officer authorised). For the appeals liable for **“Rejection”** or **“Condonation”**, Appeal No. has to be issued by the Appellate Authority only.

(vi) For the Appellate Authority, the system triggers **“Issue Appeal No.”** fan button for the cases, which are acceptable or condonable and **“Reject”** fan button for the cases which are liable to rejection. The Appellate Authority, if satisfied, can make use of this facility, select PH date / time and the system generates Final acknowledgement with Appeal Number and the personal hearing notice. In case of rework or any changes, he can send back the task to his subordinate officers. The appeal with accept or reject status moves to **“Appeals Archive List”** and accepted appeals line up for appeal proceedings.

(vii) After final acknowledgement is issued with Appeal Number, same is updated on GSTN common portal.

(viii) **It is to be noted that the task can be sent back to the officer, who has submitted (immediate subordinate officer) and the immediate subordinate officer can not send back to his subordinate.**

(ix) The System assists the officer while specifying/fixing PH date/time by displaying error message when the same date/time fixed for other appeals. The System also alerts the officers when another appeal for the same order is pending by displaying a message.

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**D) ISSUANCE OF ORDER-IN-APPEAL(FORM GST APL-04):** This functionality is built for the appeal Commissionrate.

Legal Provisions: Section 107, Rules 112 and 113

Forms: FORM GST APL-04

(i) Once, FORM GST APL-02 is issued to the tax payer or Appeal No. is issued to the tax officer, the appeal/application with other relevant documents lands on the dash boards of Appellate Authority / Assistant/Deputy Commissioner/ Superintendent (who validated certified copies)( In case, the said Superintendent is on leave or on some other assignment, the Appellate Authority can re-allocate the task to other superintendent in the same appeal formation. This option can be exercised before task being attended by any officer). Appeal/Application gets listed with colour codes( Green < 30 days, Amber – 30- 40 days, Red > 40 days) (colour codes indicate age wise pendency of appeals which are ripe for appeal proceedings). 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 “Colour“ as option.

Path for the task –

For Tax payer’s appeal: **Menu > GST > Task Lists > Appeal / Revision > Appeal by Taxpayer > Pending for Personal Hearing Proceedings.**

For Tax Department’s appeal: **Menu > GST > Task Lists > Appeal / Revision > Appeal by Tax Department > Pending for Personal Hearing Proceedings.**

(ii) The Superintendent can initiate the task by selecting the appeals pending for personal hearing. In case submissions are made by the appellants (after filing of appeal online) offline, the Superintendent can upload these documents. Taxpayer or Tax Department can file counter reply online on the GSTN common portal in respect of appeal proceedings. Once counter reply is filed, same will be pulled to the CBIC-GST application, which can be viewed by the officers in ‘**Counter Reply**’ tab. If counter reply is filed offline, the same can be uploaded in the ‘**Upload documents**’ section and details can be entered in the text box “**Submission/Comments from Appellant/ Respondent**” provided in the tab “**Counter Reply**”. The superintendent can also get the task done by delegating it to the Inspector.

After completion of the task, the Superintendent can submit it to the Assistant/Deputy Commissioner. There are two buttons “**Submit**“ and “**Submit case file**“ in the APL-04 functionality. **Submit case file** button shall be used by Officers only after ensuring that personal hearing proceedings are complete and details entered in text boxes under **Case Details** tab are final. Otherwise, the officer can use **Submit** button for forwarding the task to next higher officer.

(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.

(iv) The Appellate Authority himself can also initiate the task as mentioned in previous steps. Only Appellate Authority can conduct and record the hearing in the system. The submissions made

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by the appellant or representative during the hearing can be uploaded by him (or He can get the task of uploading the documents done by the Superintendent (Superintendent can further delegate to the Inspector). Options are provided for the Appellate Authority to adjourn or cancel the hearing. Appellant / Respondent gets personal hearing notices through e-mail and same also gets updated on GSTN common portal. After the hearing, the task lands as **Pending for OIA**.

(v) Appeal pending for OIA lands on the dash boards of Appellate Authority / Assistant / Deputy Commissioner / Superintendent with codes (Green < 30 days, Amber-30-40 days, Red> 40 days).

Path for the task –

For Tax payer's appeal: **Menu > GST > Task Lists > Appeal / Revision > Appeal by Taxpayer > Pending for OIA Proceedings**.

For Tax Department's appeal: **Menu > GST > Task Lists > Appeal / Revision > Appeal by Tax Department > Pending for OIA Proceedings**

The Superintendent can select the task, enter brief facts of the case and submit. He can get the task from the Inspector by delegating. Thereafter, the task moves to the Assistant/Deputy Commissioner for view and making changes, if any. Finally, the task moves to the Appellate Authority for findings and issue of order. If mandatory fields are entered by the officers and submitted to Appellate Authority, the Appellate Authority can navigate to the task using the following path –

For Tax payer's appeal: **Menu > GST > Task Lists > Appeal / Revision > Appeal by Taxpayer > Pending for APL-04 issuance**.

For Tax Department's appeal: **Menu > GST > Task Lists > Appeal / Revision > Appeal by Tax Department > Pending for APL-04 issuance**.

(vi) The Appellate Authority can himself take up the task and complete the proceedings, if situation warrants. Appellate Authority can use "Get Response" option for any query / clarification from his sub-ordinate officers (Assistant Commissioner or Superintendent). The sub-ordinate officer can respond to the query of Appellate Authority by navigating the path:

**Menu > GST > Task Lists > Appeal / Revision > Appeal / Review – Get Response**

The Appellate Authority can use "Counter Reply" option for reply/reponse from the officer, who has issued FORM GST RFD-06. The said officer can submit counter reply by navigating the path:

**Menu > GST > Task Lists > Appeal / Revision > Appeals – Counter Reply > Pending for Response**

(vii) The Appellate Authority can record findings/order and generate the Order-in-Appeal (OIA) and APL-04. For enabling button to generate OIA and APL-04, mandatory fields under case file tab needs to be entered and submitted. The Appellate Authority can determine the amount, using the option 'Status of Order' (Amount is determined depending on the status opted ie. 'Confirmed', 'Rejected' and 'Modified' and type of appeal preferred). Once approved by Appellate Authority, system issues appeal order and APL-04. The OIA/APL-04 are also routed to the Commissioner (Review), Assistant/Deputy Commissioner (Review) and Superintendent (Review) for "Review of



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OIA” task. The appeal order and form APL-04 also move to “Appeals Archive List”. Appeal Order and APL-04 route to GSTN Common portal.

(viii) The Appellate Authority has the option ‘**Call Book Transfer**’ for transferring the appeal to Call Book and removal of the case from Call Book. Case can be transferred to Call book both before and after personal hearing proceedings. For removal of case from Call book, officer has to navigate to the task –

For Taxpayer’s appeal, if case transferred to call book before Personal hearing proceedings: **Menu > GST > Task Lists > Appeal / Revision > Appeal by Taxpayer > Call Book Cases – PH Proceedings**

For Taxpayer’s appeal, if case transferred to call book after Personal hearing proceedings: **Menu > GST > Task Lists > Appeal / Revision > Appeal by Taxpayer > Call Book Cases – OIA Proceedings**

For Tax Dept’s appeal, if case transferred to call book before Personal hearing proceedings: **Menu > GST > Task Lists > Appeal / Revision > Appeal by Tax Department > Call Book Cases – PH Proceedings**

For Tax Dept’s appeal, if case transferred to call book after Personal hearing proceedings: **Menu > GST > Task Lists > Appeal / Revision > Appeal by Tax Department > Call Book Cases – OIA Proceedings**

(ix) **It is to be noted that the task can be sent back to the officer, who has submitted (immediate subordinate officer) and the immediate subordinate officer can not send back to his subordinate.**

#### **E) CAUSE LIST:**

Once personal hearing is fixed, for all the cases, the date/time can be viewed in the **Cause List** section by the officers of Appellate Authority and officers of the formations mapped to the Appeal Vertical in the application. Here, the officer has to select the required parameters to view details.

3. It may be noted that since the facility for digital signature is not available for the time being, it is advisable to ensure that notices or orders or any documents, which are legal in nature are signed by the respective authorities and issued, in addition to the online issuance of the same.

4. For clear understanding of the process, user manuals for appeals against demand order may also be referred (available on Antarang portal).

5. All appeals where APL-02 was issued manually have to be processed in manual mode only.

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6. As per the contractual obligations, the vendor (Wipro) is required to rectify the defects/ errors/ bugs noticed, if any, in the functionality within 30 days of its deployment to production. It is, therefore, requested that this advisory may be circulated among all the concerned officers for their guidance, and issues, if any, in performance of the functionality may immediately be reported to [CBICmitra.helpdesk@icegate.gov.in](mailto:CBICmitra.helpdesk@icegate.gov.in) for necessary resolution. Copy of the communication with ticket details may also be forwarded to this office at : [dgsystems-bengaluru@gov.in](mailto:dgsystems-bengaluru@gov.in) for further follow up.

**Signed by R. Sriram**

**Date: 04-07-2022 13:48:02**

**Reason: Approved**

(R.SRIRAM)

ADDITIONAL DIRECTOR GENERAL

Copy to:

- (1) The Principal Director General Systems & Data Management, New Delhi
- (2) All the CGST Zones
- (3) All the Appeal Commissionerates
- (4) All the Additional Director General, Systems and Data Management
- (5) The Principal Commissioner/Commissioner, GST Policy Wing, CBIC, New Delhi for information

The flowchart illustrates the process of issuing APL-02, starting from the TAX PAYER and involving the GSTN SERVER, CBIC SERVER, and various authorities (Commr or JC/ AdC, AC/ DC, SUPERINTENDENT, INSPECTOR). The process includes steps for submission, review, and final approval, leading to the issuance of APL-02 with 'Accept' status or 'Reject' status. The final outcome is the 'Appeals Archive list'.

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graph TD
    TP([TAX PAYER]) --> APL01[APL-01]
    APL01 --> GS[GSTN SERVER]
    GS -- API --> CBIC[CBIC SERVER]
    CBIC --> ACDC[AC/ DC Officer Authorized]
    ACDC -- Submit --> S[Superintendent]
    S -- Submit --> I[Inspector]
    I -- Issue --> ACK[Acknowledgement for receipt of certified copy of order]
    I -- Send Back --> S
    S -- Send Back --> ACDC
    ACDC -- Send Back --> Commr[Commr or JC/ AdC Appellate Authority]
    Commr -- Submit --> ACDC
    Commr --> APL02_1[APL-02 with Accept Status/PH date]
    Commr --> APL02_2[APL-02 with Reject Status]
    APL02_1 --> AA[Appeals Archive list]
    APL02_2 --> AA
    APL02_1 --> APL02_3[APL-02 with Accept Status/PH Date]
    APL02_3 --> AA
  
```

**Issuance of APL-02**

**TASK FLOW-ISSUE OF APL-02**

DGSYS/APP/BZU/DSAR/12/2020-DSR-APP-O/o ADG-DGS-ZU-BENGALURU

OFFICER

Path:Menu&gt;Task List&gt; Appeals

APPEALS TASK LIST

Select: Appeal by Tax payer>Pending  
for issuance of APL-02

ISSUANCE OF APL-02 WOK LIST

Select: ARN (Application Reference No.)

**FORM APL-01 Screen.....with the tabs**Enter the tabs. If this Officer is  
Appellate Authority, he can  
issue APL-02 and close the  
task or send it to subordinate

OR

**SUBMIT**Under 'Receipt of Certified Copies', he can  
check certified copy of order produced by  
appellant with systems copy using 'Reference  
Link'. Using 'Upload Documents', upload the  
certified copy and issue acknowledgement for  
receipt of certified copy of order**ISSUE APL-02**

AUTHORISED OFFICER

**SEND BACK****ISSUE APL-02****SEND BACK**Under 'Validation', enter reasons for  
delay in filing appeal and enter  
appellant's option for personal hearing

APPEALLATE AUTHORITY

**ISSUE APL-02**Systems triggers 'Acceptance' button for  
appeals filed in time. Officer can propose PH  
date/time with comments in 'Remarks' to AA.  
AA in 'AA Remarks' approves/gives comments.  
Can issue APL-2 with PH status. System triggers  
'Condone/Non-Condone' button for appeals  
between 3 & 4 months, 'Rejection' button for

**TASK FLOW-ISSUE OF APL-04- PH  
PROCEEDINGS**

DGSYS/APP/BZU/DSAR/12/2020-DSR-APP-O/o ADG-DGS-ZU-BENGALURU

OFFICER

Path:Menu>Task List>  
Appeals/Revision

APPEALS TASK LIST

Select: Appeal by Tax payer>Pending  
for Personal Hearing Proceedings

Personal Hearing Proceedings Work List

Select: ARN (Application Reference No.)

**APPEAL CASE FILE Screen.....with the tabs**

**SUBMIT**

**SEND BACK**

OFFICER ISSUED DRC-  
07/RFD-06

AUTHORISED OFFICER

SUPDT/AC/DC

**COUNTER REPLY(QUERY)**

**SUBMIT**

**SEND BACK**

**COUNTER REPLY(RESPONSE)**

GET RESPONSE(QUERY)

GET RESPONSE(RESONSE)

APPEALLATE AUTHORITY

PH DETAILS

**Adjourn Hearing**

**Cancel Hearing**

**Hearing Completed**

**OIA  
Proceeding**

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**TASK FLOW-ISSUE OF APL-04- OIA  
PROCEEDINGS**

DGSYS/APP/BZU/DSAR/12/2020-DSR-APP-O/o ADG-DGS-ZU-BENGALURU

OFFICER

Path:Menu>Task List>  
Appeals/Revision

APPEALS TASK LIST

Select: Appeal by Tax payer>Pending  
for OIA Proceedings

Order in Appeal/APL-04 Work List

Select: ARN (Application Reference No.)

**APPEAL CASE FILE Screen.....with the tabs**

**SUBMIT**

**SEND BACK**

AUTHORISED OFFICER

**SUBMIT**

**SEND BACK**

Makes findings, determines the  
amount using 'Status of Order'  
(Confirmed, Modified, Rejected  
depending upon on type of appeal)

APPEALLATE AUTHORITY

**1) ISSUES 'APPEAL ORDER'**

**2) ISSUES 'APL-04'**

