



भारतसरकार GOVERNMENT OF INDIA
वित्तमंत्रालय MINISTRY OF FINANCE
राजस्वविभाग DEPARTMENT OF REVENUE

केन्द्रीयअप्रत्यक्षकरएवंसीमाशुल्कबोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
आयुक्त(अपील)काकार्यालय, केन्द्रीयकरतथाकेन्द्रीयउत्पादशुल्क
OFFICE OF THE COMMISSIONER (APPEALS)
CENTRAL TAX AND CENTRAL EXCISE
केन्द्रीयराजस्वभवन,CENTRAL REVENUE BUILDING
आईएसप्रेसरोड: कोच्चि, I.S. PRESS ROAD, KOCHI-682 018

E-mail: cochin-appeals@gov.in Fax: 0484-2397699 Phone: 0484 -2390404 Extn 368

Date: 05.03.2021

TRADE NOTICE No.1/2021 GST

This is for the information of all members of Trade, Commerce & Industry, all the Appellants, their representatives and Advocates dealing with the appeal matters that, the Bangalore Zonal Unit of Directorate General of Systems and Data Management are entrusted with the task relating to the development of modules of Dispute Settlement and Resolution (DSR) in the GST Portal. Task relating to Appellate Authority is one of the modules encompassed in the comprehensive Dispute Settlement and Resolution (DSR) Module. The Additional Director General (Systems), Bangalore vide Advisory dated 13.03.2020, Advisory No.8/2020 dated 14.07.2020, Advisory No.9/2020 dated 24.09.2020,Advisory No.10/2020 dated 24.09.2020 and Advisory No.12/2020 dated 24.11.2020 (available in the GST Portal<https://www.cbic-gst.gov.in> and<https://services.gst.gov.in>) has informed that the modules for filing the GST appeal in the GST Portal are now available for use by the appellants and the officers of the Appellate Authority Unit and the department. Hence, the officers and Trade is hereby advised to file the appeals before the Appellate Authority as per Section 107 of the Central Goods and Services Tax Act, 2017 read with Rules 108 and 109 of the Central Goods and Services Tax Rules, 2017, using the Appeal Module available in the GST Portal.

2. All members of the Regional Advisory Committee, Trade Associations, Bar Council of Kerala and Chambers of Commerce and Industry, Institute of Chartered Accountants of India (ICAI), Kochi, Institute of Cost Accountants of

India (ICAI), Kochi and Institute of Company Secretaries of India (ICSI), Kochi in the State of Kerala and UT of Lakshadweep are requested to circulate this Trade Notice among their members for wide dissemination. Difficulties faced or suggestions, if any, may be brought to the notice.

**वीरेंद्रकुमार/(Virendra Kumar)
आयुक्त (अपील)/Commissioner (Appeals)**

To

The Members of RAC/Trade Associations/Chambers of Commerce and Industries in the State of Kerala and UT of Lakshadweep/Bar Council of Kerala, Kochi/Institute of Chartered Accountants of India, Kochi Chapter/Institute of Cost Accountants of India, Kochi Chapter and Institute of Company Secretaries of India (ICSI), Kochi Chapter

Copy submitted to:

- 1. The Chief Commissioner of Central Tax, Central Excise and Customs, Thiruvananthapuram Zone,**

Copy for information to:

- 1. The Pr. Commissioner of Central Tax and Central Excise, Kochi Commissionerate.**
- 2. The Commissioner of Central Tax and Central Excise, Thiruvananthapuram Commissionerate**
- 3. The Commissioner of Central Tax and Central Excise, Kozhikode Commissionerate**
- 4. The Commissioner of Central Tax and Central Excise (Audit), Kochi**
- 5. The Superintendent (Systems), Hqrs. Kochi for uploading in the website.**
- 6. Notice Board**

(Hindi version will follow)