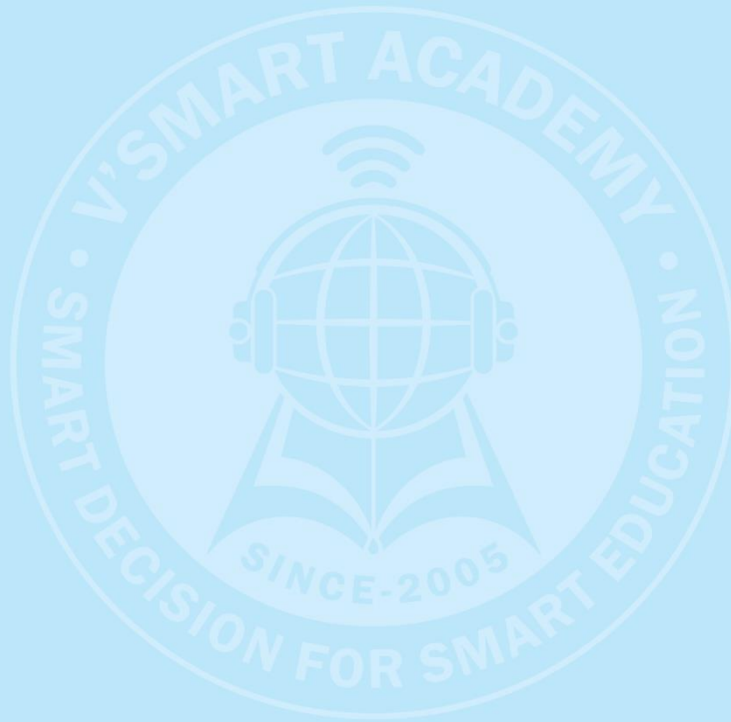


24

# Appeals & Revisions



1. Which of the following are not covered in the ambit of adjudicating authority?

- a. Revisional Authority
- b. Appellate Authority for advance ruling
- c. CBIC
- d. All of the above

Ans: (a) (b) (c) (d)

2. What is the time limit provided for filing an appeal to an Appellate Authority?

- a. 3 months from issue of order
- b. 3 months from communication of order
- c. 1 month from receipt of order
- d. Cannot file an appeal

Ans: (a) (b) (c) (d)

3. What is the further extension in terms of time period provided to an appellant for filing an appeal to an Appellate Authority?

- a. 15 days
- b. 1 month
- c. 1.5 months
- d. 2 months

Ans: (a) (b) (c) (d)

4. Mr. A furnished an application form GST APL - 01 for filing an appeal against an order issued by the department on 22nd September, 2018. Consequently a provisional acknowledgement was issued to him immediately. Mr. A also furnished a certified copy of order to the appellate authority on 27th September, 2018. What shall be the date of filing of appeal in this case?

- a. 22nd September, 2018
- b. 27th September, 2018
- c. Either (a) or (b) at the option of appellate authority
- d. None of the above

Ans: (a) (b) (c) (d)

5. What is the time limit provided to the commissioner to get an appeal filed against any order passed or proceedings carried under an Adjudicating Authority under the Act?

- a. 3 months

b. 4 months

c. 5 months

d. 6 months

Ans: (a) (b) (c) (d)

6. Can the "revisional authority" order for staying of operation of any order passed by its subordinates pending such revision?

- a. Yes
- b. No
- c. As per the opinion of proper officer
- d. None of the above

Ans: (a) (b) (c) (d)

7. What is the time limit for filing memorandum of cross objections before Tribunal?

- a. 15 days
- b. 30 days
- c. 45 days
- d. 60 days

Ans: (a) (b) (c) (d)

8. What is the time period provided for filing memorandum of cross objection by such person against whom an appeal has been preferred?

- a. Within 30 days of notice received
- b. Within 45 days of notice received
- c. Within 60 days of notice received
- d. None of the above

Ans: (a) (b) (c) (d)

9. Can an Appellate Authority refer back a case to the Adjudicating Authority who passed the order or decision against which appeal has been made

- a. Yes
- b. No
- c. At the option of Appellate Authority
- d. None of the above

Ans: (a) (b) (c) (d)

10. A copy of order passed by the Appellate Authority shall be sent to:

- a. Adjudicating authority
- b. Appellant

c. Jurisdictional Commissioner of CGST, SGST/UTGST

d. All of the above

Ans:  a  b  c  d

**11. What shall be the of filling an appeal with the Appellate Tribunal where certified copy of order appeal against is filled within 7 days?**

a. Date of issue of provisional acknowledgement

b. Date of filling of certified copy of order appealed against

c. Earlier of (a) or (b)

d. None of the above

Ans:  a  b  c  d

**12. Where any appeal is filed by any authorized officer under the direction or order of Commissioner, who shall be considered as appellant for the purpose of this appeal?**

a. The Commissioner

b. The Authorized Officer filing such appeal

c. Either (a) or (b) at the option of appellate authority

d. None of the above

Ans:  a  b  c  d

**13. Does the presence of each member of any bench is mandatory for hearing any appeal in the law?**

a. Yes

b. No

c. At the option of constituting Authority

d. None of the above

Ans:  a  b  c  d

**14. What shall be the due course of action, in case of hearing of any appeal, where any member of the bench is not present during such hearing?**

a. The hearing shall stand cancelled

b. Such hearing shall be made by bench of remaining two members

c. Hearing shall be handed over to superior authority

d. None of the above

Ans:  a  b  c  d

**15. What are the instances under which an appeal can be heard by a single member of the Bench?**

a. Tax or Input Tax Credit amount involved in appeal does not exceed INR 5 lakhs

b. Difference in the tax or ITC amount does not exceed INR 5 lakhs

c. Fine, fee or Penalty determined in an order appealed against does not exceed INR 5 lakhs

d. Any of the above

Ans:  a  b  c  d

**16. What shall be the ultimate solution in case where there stands difference in the opinion of members of Benches constituted under Section 109 CGST Act?**

a. Opinion of President of National Bench shall prevail

b. Opinion of Members of National Bench shall be preferred

c. Opinion of Majority shall be accepted

d. None of the above

Ans:  a  b  c  d

**17. What shall be decision of the Bench of the judges in any hearing where conflict arises among the judges in such Bench?**

a. Decision of Chief Justice of High Court shall prevail

b. Decision of senior most and experienced Judge is prevailed

c. Decision of majority shall be considered apt for such purpose

d. None of the above

Ans:  a  b  c  d

**18. Who shall a person appeal if aggrieved by the order of decision of National or Regional Benches of Appellate Tribunal?**

a. Supreme Court

b. High Court

c. District Court

d. None of the above

Ans: (a) (b) (c) (d)

**19. What are the principles to be followed by the appellate Tribunal while disposing any proceedings before it?**

- a. Code of Civil Procedure, 1908
- b. Principle of Natural Justice
- c. (a) & (b) Both
- d. None of the above

Ans: (a) (b) (c) (d)

**20. What are the instances under which an appeal shall be refused to be admitted by the Appellate Tribunal?**

- a. Where amount of tax or ITC involved is less than INR 50,000/-
- b. Where amount of difference in tax or ITC is less than INR 50,000/-
- c. Where amount of fine, Fee, Penalty, determined in an order is less than INR 50,000/-
- d. Any of the above

Ans: (a) (b) (c) (d)

**21. How many Judges are required for hearing any appeal against an order of State or Area Bench of Appellate Tribunal in High Court?**

- a. A Signal Judge
- b. A bench of not less than two Judges
- c. A bench of not less than five Judges
- d. None of the above

Ans: (a) (b) (c) (d)

**22. Who shall a person appeal if aggrieved by the order of decision of High Court?**

- a. Supreme Court
- b. High Court
- c. District Court
- d. None of the above

Ans: (a) (b) (c) (d)

**23. What are the instances under which no amendment shall be made without giving the party an opportunity of being heard by the Appellate Tribunal?**

- a. Enhancing assessment
- b. Reducing the amount of refund or ITC

- c. Increasing liability of other party
- d. All of the above

Ans: (a) (b) (c) (d)

**24. The Appellate Authority or the Appellate Tribunal shall not take any additional evidence produced unless the adjudicating Authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity \_\_\_\_\_**

- a. To examine the evidence or documents or to cross-examine any witness produced by the appellant.
- b. To produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule
- c. Either (a) or (b)
- d. None of the above

Ans: (a) (b) (c) (d)

**25. What are the instances under which additional evidence is called upon and allowed to be submitted by the appellant with the Appellate Tribunal?**

- a. Where the adjudicating authority or, Appellate Authority has refused to admit evidence which ought to have been admitted
- b. Where the Appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating Authority or, as the case may be, the Appellate Authority
- c. Where the Appellant was prevented by sufficient cause from producing before the adjudicating Authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of Appeal.
- d. Any of the above

Ans: (a) (b) (c) (d)

**26. What is the time period prescribed to the Appellate Authority to decide an appeal under the Act?**

- a. 6 months
- b. 1 year
- c. 2 years

d. 3 years

Ans: (a) (b) (c) (d)

**27. What is the time period provided within which a retired officer of commercial tax department of any State Government or Union Territory or of board cannot represent himself as an authorized representative?**

- a. 6 months
- b. 1 year
- c. 2 years
- d. 3 years

Ans: (a) (b) (c) (d)

**28. Who are the persons this disqualified to stand as Authorised representative as per the provisions of the GST Act?**

- a. Any person dismissed or removed from Government service
- b. Any person is convicted of an offence connected with any proceedings under CGST Act, SGST Act, IGST Act or UTGST Act
- c. Any person found guilty of misconduct by the prescribed authority or been adjudged as insolvent
- d. Any of the above

Ans: (a) (b) (c) (d)

**29. What is non-appealable order or decisions?**

- a. An order of the Commissioner or other Authority empowered to direct transfer of proceedings from one officer to another officer.
- b. An order pertaining to the seizure or retention of books of account, registered and other documents.
- c. An order sanctioning prosecution under this Act.
- d. All of the above

Ans: (a) (b) (c) (d)

**30. What shall be the period for which interest shall be paid the Appellant on the refund of amount paid by him as required by the Appellate Authority and Appellate Tribunal?**

- a. From the date of payment till the date of order of such refund
- b. From the date of order till the date of refund
- c. From the date of payment of such amount till the date of refund
- d. None of the above

Ans: (a) (b) (c) (d)

**31. What are the instances under which an order passed by the Appellate Tribunal could be amended by the Tribunal itself?**

- a. Where any error is apparent from record
- b. If any error is brought to its notice by the Commissioner or Commissioner of State tax or the Commissioner of the Union Territory tax or the other party to the Appeal
- c. Both (a) & (b)
- d. None of the above

Ans: (a) (b) (c) (d)

**32. Which of the following can be considered as the authorized representatives for Which of the following can be considered as the authorized representatives for the purposes of this Act? the purposes of this Act?**

- a) A CA/CS with a valid certificate of practice
- b) A Lawyer practicing in any court in India
- c) A retired officer of the Tax Department of any State Government or of the Excise Dept. whose rank was minimum Group-B gazetted officer.
- d) All of the above

Ans: (a) (b) (c) (d)

**33. What shall be the date of filing an appeal with the Appellate Tribunal where certified copy of order appealed against is not filled within 7 days?**

- a) Date of issue of provisional Acknowledgement
- b) Date of filing of certified copy of order appealed against
- c) Earlier of (a) or (b)
- d) None of the above

Ans: (a) (b) (c) (d)

34. Who can file an appeal before the Appellate Authority against the ruling of the authority?

- a) Any taxable person
- b) Jurisdictional officer or the aggrieved applicant
- c) Any person concerned belonging to same industry as that of the applicant
- d) Any of the above

Ans:  a  b  c  d

35. If a case involves a substantial question of law and doesn't not involve any issue relating to place of supply, an appeal against orders passed by the State Bench or Area Bench of the Appellate Tribunal shall lie to:

- a) Supreme Court
- b) High Court
- c) Appellate Authority
- d) None of the above.

Ans:  a  b  c  d

36. The adjudicating authority determined Rs. 50 lakh as tax, interest and penalty to be payable by Mr. X on account of wrong availment of input tax credit. Mr. X wants to prefer an appeal before the first Appellate Authority against such orders. Out of Rs. 50 lakh, Mr. X admitted Rs. 15 lakh as his liability and wants to litigate for Rs. 35 lakh. Calculate the amount of pre-deposit to be paid by Mr. X.

- a) Rs. 18,50,000/-
- b) Rs. 22,00,000/-
- c) Rs. 50,00,000/-
- d) Rs. 15,00,000/-

Ans:  a  b  c  d

Answers:

1	d	19	b
2	b	20	d
3	b	21	b
4	a	22	a
5	d	23	d
6	a	24	c
7	c	25	d
8	b	26	b
9	b	27	b
10	d	28	d
11	a	29	d
12	b	30	c
13	b	31	c
14	b	32	d
15	d	33	b
16	c	34	b
17	c	35	b
18	a	36	a