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GST Portal Appeal Filing Issue in Cases of “NIL” Demand Orders Date: 03 April 2026 Background GSTN has highlighted an important issue being faced by taxpayers while filing appeals on the GST portal. The difficulty arises in cases where the adjudication order reflects “NIL” demand, even though the taxpayer continues to dispute the tax liability. Why does this issue arise? This situation generally occurs where the taxpayer has already made payment of tax, interest or penalty, fully or partly, at the Show Cause Notice (SCN) stage, but such payment was made without admitting the liability. Thereafter, the adjudicating authority may issue an order treating the earlier payment as full discharge of the demand, without specifically determining and recording the actual liability in the order.....