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Subject: Difficulty in filing appeals on the GST portal in cases where adjudication orders reflect “NIL” demand due to prior voluntary payment – reg. Apr 3rd, 2026 Introduction It has come to the notice of GSTN that certain taxpayers are facing difficulties in filing appeals on the GST portal against demand orders wherein the demand amount is reflected as “NIL,” despite the existence of a dispute regarding tax liability. This situation generally arises in cases where the taxpayer has made payment of tax, interest, or penalty (fully or partially) at the stage of issuance of the Show Cause Notice (SCN), without admitting the liability, and the adjudicating authority has subsequently issued a demand order treating such payment as full discharge of the demand without explicitly determining and recording the liability.