

Deepak ThakkarRonak Thakkar

Query: GST Appeal is to be filed within 3 months from the date on which the decision or order is communicated to the person as provided u/s 107(1) of CGST Act. For sufficient cause, condonation of delay is permitted only of one month as per sec. 107(4) of CGST Act. Please guide for same & further process. Reply: Let's refer to certain relevant provisions of CGST Law and rulings thereunder: Any decision or order or notice shall be served by any one of the methods as provided u/s 169 of CGST Act. One of the methods is sending the same to the latest E-mail address as provided by the registered person. MP High court held that yet such emailed order or notice must be uploaded on the GSTN Portal. The time period of three + one month will start only from such date of uploading & not from the date of email, as held in case of Akash Garg vs. State of M.....