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We come across in our regular practice that clients call us that my bank account is seized by the GST department and when we check the portal, we come to know that the order was passed by the GST officer and it was uploaded on the common portal which is prior to 120 days. It is generally the case that they (GST department) attach the bank account after 120 days so it is not possible for the registered tax payer to file the appeal within the time allotted of 90 days and also extended period of 30 days. Date of Communication We come across the situation where order is already uploaded on the common portal and we are filing the appeal, we write in the column of “date of communication” the date of order uploaded on common portal. Say the appeal is filing on 19th February, 2024 and the date of order uploaded on common portal i.e., 09/09/2023 than we generally write 09/09/2023 as date of communication of order which in my view might not be corr.....