

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**LOK SABHA**

**UNSTARRED QUESTION No. 3210**

TO BE ANSWERED ON MONDAY, MARCH 20, 2023/PHALGUNA 29, 1944 (SAKA)

**APPELLATE AUTHORITY FOR GST DISPUTES**

3210. Dr. Sanjay Jaiswal:

Will the Minister of FINANCE be pleased to state:-

- (a) whether the Government is considering to keep some of the GST related offences out of the ambit of GST offences;
- (b) if so, the details thereof;
- (c) whether the Government proposes to set-up any Appellate Authority in view of the increasing number of GST disputes; and
- (d) if so, the details thereof and if not, the reasons therefor?

**ANSWER**

THE MINISTER OF STATE FOR FINANCE

(SHRI PANKAJ CHAUDHARY)

(a) & (b) Based on the recommendations of the GST Council, the Government has proposed amendment in section 132 of CGST Act, 2017, through the Finance Bill, 2023, to decriminalize certain offences specified under clause (g), (j) and (k) of sub-section (1) of section 132 of CGST Act, 2017, viz.-

- (i) obstructing or preventing any officer in discharge of his duties;
- (ii) deliberate tampering of material evidence;
- (iii) failure to supply the information required to be supplied under the Act or the Rules made thereunder or supply of false information.

(c) & (d) Section 107 of the Central Goods & Services Tax Act, 2017 already provides for Appellate Authority to hear and decide appeals against any decision or order passed by any Adjudicating Authority under the CGST/SGST/UTGST Act, 2017.

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