



Advisory on Appeal withdrawal with
respect to Waiver scheme

Appeal withdrawal with respect to Waiver scheme

Key Updates

In the GST system, when Withdrawal application (APL 01W) for appeal is filed before issuance of final acknowledgment (APL 02) by the Appellate authority, then the status of the appeal application in system **will automatically change from "Appeal submitted" to "Appeal withdrawn"**.

However, if APL 01W is filed after issuance of APL 02 then the status of the appeal application in system **will change from "Appeal submitted" to "Appeal withdrawn" subject to the approval of Appellate authority**.

Further, Waiver scheme under Section 128A mandates that any appeal against the requisite demand order should not remain pending with Appellate authority. In both the above-mentioned cases, the status of the **Appeal application is changed to "Appeal Withdrawn" which essentially fulfilled the requirement**.

Steps to Be Taken

While filing waiver application or in the already filed waiver application, taxpayers need to upload the **screenshot of the appeal case folder showing status as "Appeal withdrawn"**.



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