



WWW.TAXSCAN.IN - Simplifying Tax Laws  
**EAST DELHI ADVOCATES FORUM (Regd.)**

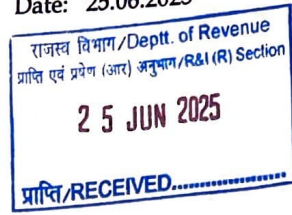
Registered Office : 25/97A, Gali No. 13-14, Pandav Road  
Vishwas Nagar, Shahdara, Delhi - 110032  
M-9312260574 | E-mail : eastdelhiadvocates@gmail.com



To,

The Hon'ble Finance Minister,  
Government of India,  
Ministry of Finance,  
Department of Revenue,  
North Block, New Delhi - 110001.

Date: 25.06.2025



**EAST DELHI ADVOCATES FORUM (Regd.)**

Registered Office : 25/97A, Gali No. 13-14, Pandav Road  
Vishwas Nagar, Shahdara, Delhi - 110032  
M-9312260574 | E-mail : eastdelhiadvocates@gmail.com



To,

Hon'ble Smt. Nirmala Sitharaman,  
The Chairman, *(Additional Secretary)*  
Goods and Services Tax Council,  
5th Floor, Tower II, Jeevan Bharti Building,  
Janpath Road, Connaught Place, New Delhi-110 001.

Date: 25.06.2025



**Subject: Request for One-Time Extension of Time Limit for Filing First Appeal under Section 107 of the CGST Act for Assessment Years 2017-18 to 2020-21.**

Respected Madam,

We, on behalf of thousands of genuine taxpayers and stakeholders, most humbly submit this representation seeking your kind intervention and relief with respect to the time limit prescribed for filing first appeals under Section 107 of the Central Goods and Services Tax (CGST) Act, 2017.

As you are kindly aware, GST, a newly implemented law, brought about significant changes in the indirect tax regime. Taxpayers across the country, especially small and medium enterprises, faced considerable challenges in understanding and complying with the new provisions. Consequently, in numerous genuine cases, the appeals against assessment orders for the assessment years 2017-18, 2018-19, 2019-20, and 2020-21 could not be filed within the prescribed time limit of three months or even the extended one-month period provided under Section 107.

It is also important to highlight that in many cases, taxpayers, in good faith, filed rectification applications under Section 161 of the CGST Act, seeking correction of errors in the Order-in-Original. These taxpayers genuinely believed that the limitation period for filing an appeal under Section 107 would begin from the date of the order rejecting their rectification application. Due to this bona fide belief and lack of clear guidance, the limitation period expired before the appeal could be filed, thereby denying them their rightful opportunity for redressal.

-2-  
*Nishant*  
25/06/2025



# EAST DELHI ADVOCATES FORUM (Regd.)

Registered Office : 25/97A, Gali No. 13-14, Pandav Road  
Vishwas Nagar, Shahdara, Delhi - 110032  
M-9312260574 | E-mail : eastdelhiadvocates@gmail.com



-2-

This has resulted in thousands of cases where taxpayers have been denied their right to appeal due to procedural lapses rather than substantive defaults. The inability to appeal has led to unintended tax burdens and the risk of prolonged and avoidable litigation.

We respectfully urge the Hon'ble Government to consider a one-time relief by introducing an amnesty scheme or issuing a special notification allowing delayed filing of first appeals under Section 107 for the aforementioned years. Such a move would be in line with the government's previous initiatives to ease compliance for taxpayers, such as:

Amnesty schemes for filing GSTR-1, GSTR-3B, and GSTR-9C.

Waiver of late fees for filing the above returns.

Extension of timelines for claiming Input Tax Credit under Section 16(4) of the CGST Act.


Special amnesty scheme for waiver of Interest and penalty or both by introducing section 128A.

Granting a similar one-time relief for filing of appeals would not only alleviate the hardship faced by genuine taxpayers but also reduce unnecessary litigation, thereby upholding the spirit of ease of doing business and fair opportunity.

We once again most humbly request the Hon'ble Government to kindly consider and issue necessary directions for allowing a one-time extension for filing first appeals under Section 107 of the CGST Act for the assessment years 2017-18 to 2020-21.

With utmost respect and anticipation of positive consideration.

Yours faithfully,

  
(Ashok Kumar Sharma) Advocate 25/06/2025

President

M-9312260574

Email: [ashok\\_sharma1968@yahoo.co.in](mailto:ashok_sharma1968@yahoo.co.in)

25.06.2025