

GST

GST Portal Enables Filing of Appeals Against Orders Reflecting NIL or Zero Demand

The GST Portal has introduced an important functionality permitting taxpayers to file an appeal against a demand order even where the demand amount is reflected as NIL or Zero.

Earlier, the Portal restricted the filing of appeals in such cases. This commonly affected taxpayers who had made payment before the issuance of the demand order but continued to dispute the underlying tax liability, interest, penalty, classification, or legal findings recorded in the order.

The restriction has now been removed. Accordingly, taxpayers may file Form GST APL-01 against orders reflecting NIL or Zero demand.

Taxpayers affected by the earlier Portal restriction should review the applicable appeal limitation period and take appropriate action without delay.

Source- Notification





Contact Details

3rd Floor, MJ Tower,
55, Rajpur Road,
Dehradun - 248001

T: +91.135.2743283, +91.135.2747084

E: info@vkalra.com

W: www.vkalra.com

Follow us on



Subscribe to VKC Insights by [visiting here](#).

© 2026 Verendra Kalra & Co. All rights reserved.

This publication contains information in summary form and is therefore intended for general guidance only. It is not a substitute for detailed research or the exercise of professional judgment. Neither VKC nor any member can accept any responsibility for loss occasioned to any person acting or refraining from actions as a result of any material in this publication. On any specific matter, reference should be made to the appropriate advisor.