

Leaflet 17

APPEALS

01. IS THERE ANY PROVISION FOR A TAXPAYER TO DISPUTE A DECISION MADE BY THE COMMERCIAL TAXES DEPARTMENT?

Yes. Sections 31-37 of the APVAT Act 2005 provide for taxpayers to appeal against a tax assessment or any decision made by the Commercial Taxes Department. If the taxpayer is not satisfied with the decision made by the officer not above the rank of Assistant Commissioner (CT) he can file an appeal with the Appellate Deputy Commissioner.

02. WHAT ARE THE REQUIREMENTS TO FILE AN APPEAL BEFORE APPELLATE DEPUTY COMMISSIONER ?

An appeal must be in writing in the prescribed Form in duplicate and shall contain:

- a) Tax payers Identification number (TIN) or General Registration Number (GRN);
- b) Details of assessment, decision or result which are the bases of the appeal.
- c) Reasons for appeal.
- d) Date and signature of the taxpayer and the signature of the tax payer's authorised representative (if any).
- e) Proof of payment of required fee.
- f) Proof of payment of tax admitted.
- g) Proof of payment of 12.5% of disputed tax.

03. ARE THERE ANY TIME LIMITS RELATED TO AN APPEAL?

Yes. You must file an appeal to the Appellate Deputy Commissioner within 30 days of receiving an assessment or decision from the authorities specified.

04. IF I AM DISSATISFIED WITH THE DECISION OF THE APPELLATE DEPUTY COMMISSIONER, WHAT FURTHER ACTION CAN I TAKE?

If you are dissatisfied with the decision of the Appellate Deputy Commissioner, you may, within 60 days of the date of the notification of that decision, file an appeal with the Appellate Tribunal. You must send to the Commercial Taxes Department a copy of appeal which you have filed with the Appellate Tribunal.

05. IF I AM DISSATISFIED WITH THE DECISION OF THE APPELLATE TRIBUNAL, WHAT FURTHER ACTION CAN I TAKE?

If you are dissatisfied with the decision of the Appellate Tribunal, you may within 90 days appeal to the High Court against the decision.

06. HOW CAN I APPEAL AGAINST A UNILATERAL ASSESSMENT?

If you fail to file a VAT /TOT return and receive a unilateral assessment made by the Commercial Taxes Department, you cannot appeal against that assessment. The only way to challenge this assessment is to file the VAT /TOT return as required by the AP VAT Act 2005.

07. WHAT SHOULD I DO TO OBTAIN FURTHER INFORMATION?

You should contact your local Tax Office to obtain further information.