

Enabling Filing of Appeals in Cases Involving NIL or Zero Demand Amount – reg.

Sep 7th, 2026

In cases where a dispute regarding liability exists but the demand amount is reflected as "NIL" or "Zero" in the demand order, and payment has been made by the taxpayer prior to the issuance of the demand order, the previous validation restricting the filing of an appeal against such demand orders has been removed from the GST Portal. Accordingly, taxpayers are now enabled to file an appeal in Form GST APL-01 against demand orders reflecting a NIL or Zero demand amount.

Taxpayers facing the above issue may now file an appeal in Form GST APL-01 against such demand orders.

In case of any query or difficulty while filing the appeal, taxpayers may raise a ticket with the GST Helpdesk for assistance.

Thanks,
Team GSTN