



GSTAT Cohort-D: 35 Days Left

5 Filing Errors Killing CA Workflow on the NIC Portal and the Section 112(6) Recovery Map

GST

TRIBUNAL

JUNE 30, 2026

PRACTITIONER SPRINT

What Is Cohort-D?

Scope of Cohort-D

Covers **residual pre-April 1, 2026 appeals** with Order-in-Appeal (OIA) dates between **January 1, 2025 and March 31, 2026**. These are appeals that were not captured in earlier cohorts and represent the final scheduled tranche of the pre-April backlog.

Filing Window and Authority

Filing window: **May 1 to June 30, 2026**. Hard cut-off: **June 30, 2026**. Authority: **Rule 123, GSTAT Procedure Rules 2025** read with **Notification S.O. 4220(E)**. No portal staggering or extension is anticipated.

National Filing Estimate

Estimated filings nationally: **approximately 5,200**. Mid-window uptake as of mid-May 2026: only **14%**. The remaining **86%** of estimated appeals are still unfiled as of the date of this advisory (May 26, 2026).

86%

of estimated appeals still NOT filed

As of May 26, 2026, only 14% of the approximately 5,200 nationally estimated Cohort-D appeals have been submitted on the NIC portal. The 35-day window is closing fast.

35 days remain. June 30, 2026 is a hard cut-off with no exceptions under the current notification framework.

The Mandatory 7-Document Pack

Every Cohort-D appeal submission on the NIC portal requires a complete 7-document pack. The portal enforces strict completeness validation. Missing even one document triggers an automatic rejection with no partial submission allowed.



Form APL-05

Appeal Memorandum. Lead document. Must carry correct Cohort-D header selection. All fields mandatory.



Show Cause Notice

Original SCN issued by the adjudicating authority. Must match the demand quantum cited in APL-05.



Order-in-Original

OIO from the adjudicating authority. Both OIO and OIA are mandatory. NIC code GSTAT-APL-05-DOC-04 triggers if OIO is absent.



Order-in-Appeal

OIA from the first appellate authority. Date must fall between January 1, 2025 and March 31, 2026 to qualify for Cohort-D.



Statement of Facts

Factual background of the dispute. Must be consistent with the grounds of appeal and the demand quantum in APL-05.




Grounds of Appeal

Must cite CGST Act provisions. Legacy Finance Act 1994 or state VAT section citations will trigger substantive rejection at review stage.



Pre-Deposit Proof

Challan evidencing pre-deposit payment. Challan date MUST post-date the OIA. NIC code GSTAT-APL-05-CHN-12 triggers if challan pre-dates the OIA.

 Missing any one document = NIC portal rejection. No partial submission allowed. The portal validates document count and type before accepting the filing queue.

The 5 Filing Errors Killing CA Workflow

These five errors account for the majority of NIC portal rejections in Cohort-D. Each carries a specific rejection code. Run this as a pre-flight gate before every submission.

1

Wrong Cohort on APL-05 Header

NIC Code: GSTAT-APL-05-COH-MM.

The portal dropdown defaults to the previously selected cohort. Practitioners filing multiple appeals in sequence frequently carry forward the wrong cohort selection. Verify the header on every individual APL-05 before submission.

2

Pre-Deposit Miscalculated on Multi-Period Orders

Rule: Section 112(8). The 20% cap applies per appeal on **disputed tax only**, not on interest or penalty. The aggregate cap is Rs 50 crore per appeal. Multi-period consolidated orders require per-period tax segregation before computing the 20% figure.

3

Missing Order-in-Original

NIC Code: GSTAT-APL-05-DOC-04.

Both the OIO and the OIA are mandatory documents. A common error is uploading only the OIA. The portal will reject the filing if the OIO is absent from the document pack.

4

Challan Dated Before the OIA

NIC Code: GSTAT-APL-05-CHN-12. The pre-deposit challan must post-date the OIA. If an earlier payment was made before the appeal order was passed, a fresh challan is required. The portal performs a date-sequence validation automatically.

5

Grounds Cite Legacy Provisions

No NIC code, but substantive rejection at review. Grounds of appeal citing Finance Act 1994 sections or state VAT provisions instead of **CGST Section 142 transitional provisions** will be rejected at the Tribunal's review stage. All transitional matters must be anchored to CGST Act 2017.

Pre-Deposit Math: Section 112(8) Decoded

20%

Of Disputed Tax

Pre-deposit is computed on disputed TAX only. Interest and penalty are excluded from the base. This is a mandatory requirement under Section 112(8) of the CGST Act.

Rs 50Cr

Aggregate Cap Per Appeal

The aggregate pre-deposit cap is Rs 50 crore per appeal. This is a ceiling, not a floor. If 20% of disputed tax exceeds Rs 50 crore, the deposit is capped at Rs 50 crore.

112(8)

Statutory Anchor

Section 112(8) of the CGST Act 2017 is the governing provision. All pre-deposit computations and challan requirements flow from this section.

Challan Timing Rules

- Challan must post-date the OIA
- Challan must precede the filing submission date
- Fresh challan required if earlier payment pre-dates the OIA
- NIC portal performs automated date-sequence validation

Worked Example: If disputed tax = Rs 100 crore, pre-deposit = Rs 20 crore (20% of Rs 100 crore). This is NOT capped to Rs 50 crore because the Rs 50 crore aggregate cap is a ceiling that applies only when 20% of disputed tax EXCEEDS Rs 50 crore. In this example, Rs 20 crore is below the cap and is the correct deposit amount.

Section 112(6) Condonation Recovery Map

What happens if you miss the June 30, 2026 hard cut-off? Section 112(6) provides a narrow recovery window. Understand the outer limits before advising clients on missed filings.



Accepted Condonation Grounds

- Non-receipt of Order-in-Appeal from the first appellate authority
- Change of counsel or authorized representative during the appeal period
- Force majeure events documented with contemporaneous evidence
- Hospitalisation of the appellant or primary authorized signatory
- Technical NIC portal failures with documented error screenshots and timestamps

Critical Warning

Pre-deposit is **STILL** due before filing, regardless of condonation status. Condonation of delay in filing does not waive or defer the pre-deposit obligation under Section 112(8). The challan must be in place before the condonation application is submitted.

After September 28, 2026: nothing remains. No further statutory remedy exists under the CGST Act for pre-April 1, 2026 appeals that are not filed by the Section 112(6) outer limit.

The 35-Day Sprint Plan

A structured week-by-week execution plan for CA firms and in-house tax teams managing Cohort-D portfolios. Do not file on June 29 due to anticipated portal load. Build buffer into Week 5.



Week 1: May 26 to Jun 1

Triage entire portfolio by quantum and limitation risk. Identify all OIA dates between Jan 1, 2025 and Mar 31, 2026. Flag March 2026 OIAs as highest limitation risk.



Week 2: Jun 2 to 8

File top-5 highest-value appeals. Run the 5-error pre-flight gate on every submission. Confirm pre-deposit challans post-date OIAs. Verify cohort selection on each APL-05 header.




Weeks 3 to 4: Jun 9 to 22

File next 30 to 40 appeals in batches. Prioritise March 2026 OIA dates approaching 3-month limitation. Issue client status memos by June 22 for all pending matters.



Week 5: Jun 23 to 29

BUFFER for emergency refiles and rejection handling. Address all NIC portal rejections within 7 days. Do NOT file on June 29 due to portal load. Hard cut-off is June 30.

 **Practitioner Rule:** Do not file on June 29, 2026. Portal load on the final day of major filing windows historically causes submission failures and timestamp errors. Build your buffer into Week 5 and target completion by June 27.

Who Bears the Cost of Missed Filings?

Cohort-D failures are not silently waivable. Each stakeholder group faces distinct operational and financial consequences from missed or rejected filings.

Chartered Accountants

- 35 days to clear residual pre-April backlog across entire client portfolio
- One NIC rejection = minimum 7-day rework cycle before resubmission
- 5-error pre-flight gate is non-negotiable before every submission
- Fee billing should anticipate 2 to 3x rework cycles for complex multi-period orders
- Maintain filing register with 17-digit NIC acknowledgement codes for every accepted submission

Founders and Tax Heads

- Pre-fund pre-deposit pool via client escrow before filing commences
- Tax-position memo required by June 22 even if filing is not yet completed
- Missed filings are NOT silently waivable and cannot be regularised after September 28, 2026
- Demand quantum at risk becomes crystallised and enforceable after the outer limit
- Board-level disclosure may be required for material demands left unfiled

In-House Tax Teams

- Build inventory filtered by OIA date January 2025 to March 2026 immediately
- Sort portfolio by confirmed demand quantum, highest first
- Maintain filing register with 17-digit NIC acknowledgement codes
- Address all NIC portal rejections within 7 days of receipt
- Coordinate with external CA on pre-deposit challan timing and document pack completeness

8-Step Practitioner Sprint: Action Plan

Execute this checklist in sequence. Every step is mandatory. No step can be skipped without creating downstream filing risk.

01

Build Inventory

Filter entire portfolio by OIA date January 1, 2025 to March 31, 2026. This is the Cohort-D eligibility filter.

02

Sort by Quantum

Rank all identified appeals by confirmed demand quantum. Highest-value matters file first.

03

Flag Limitation Risk

Identify all January to March 2026 OIAs. These are approaching the 3-month limitation threshold and carry the highest urgency.

04

Run 5-Error Pre-Flight Gate

Apply the 5-error checklist before every single submission. No exceptions. One missed check = one rejection = 7-day delay.

05

Pre-Fund Pre-Deposit Pool

Arrange pre-deposit challans via client escrow before filing commences. Challan must post-date the OIA.

06

Maintain Filing Register

Record 17-digit NIC acknowledgement codes for every accepted submission. This is your proof of filing.

07

Address Rejections Within 7 Days

NIC portal rejections must be corrected and resubmitted within 7 days to stay within the June 30 window.

08

Issue Client Status Memos by June 22

All clients must receive a written status memo by June 22, 2026 covering filing status, pending matters, and pre-deposit confirmation.

⊗ **Critical Reminder:** Cohort-D is the FINAL scheduled e-filing tranche for the pre-April 1, 2026 GST appeal backlog. After June 30, only Section 112(6) condonation remains. After September 28, 2026, nothing remains. There is no further statutory remedy under the CGST Act.

Need Help With Your Cohort-D Portfolio?

Triage your Cohort-D portfolio or run the 5-error pre-flight gate with expert support.

Talk to an Expert

CA Adityavikram Banka
Founder, A S Banka Advisors Private Limited

GST TRIBUNAL

COHORT-D

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