

FOURTH SCHEDULE

[SECTION 127]

NON-APPEALABLE MATTERS

The Goods and Services Tax Appeal Tribunal shall not have jurisdiction to hear appeals against—

- (a)* any matter which is inherent of a statutory restriction under this Act;
- (b)* any direction to treat persons as a single taxable person under section 23;
- (c)* any refusal of voluntary registration under section 24;
- (d)* any refusal of group registration under section 27;
- (e)* any matter relating to reassignment of the taxable period under subsection 40(4);
- (f)* offsetting tax against refund under section 45;
- (g)* any seizure and selling of any goods for recovery of any amount under section 47(2);
- (h)* any refusal of payment by instalment under section 51;
- (i)* any decision to reduce or disallow any refund under subsection 57(2);
- (j)* any refusal to refund an amount paid by any person under subsection 57(5);
- (k)* any refusal to remit any penalty or surcharge under subsection 62(2);
- (l)* any refusal to approve any application for any scheme under Part VIII;
- (m)* any advance ruling made under section 77;
- (n)* the exercising of powers under Part X;
- (o)* the compounding of offences under section 121;
- (p)* any matter relating to approval of reward by the Director General under section 171; and
- (q)* any matter relating to special refund under sections 190, 191 and 192.