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The Code on Social Security, 2020

Section 105 - Appeal to appellate authority

- (1) Any employer aggrieved by an order of assessment made under section 103 or by an order imposing penalty made under section 104 may, within such time as maybe prescribed by the Central Government, appeal to such appellate authority in such form and in such manner as may be prescribed by the Central Government.
- (2) Every appeal preferred under sub-section (1) shall be accompanied by such fees as may be prescribed by the appropriate Government.
- (3) After the receipt of any appeal under sub-section (1), the appellate authority shall, after giving the appellant an opportunity of being heard in the matter, dispose of the appeal as expeditiously as possible.
- (4) Every order passed in appeal under this section shall be final and shall not be called in question in any court of law.