

Chapter – Appeals and Revision

1. Appeal to the Appellate Authority

- (1) An appeal to the Appellate Authority under sub-section (1) of section 107 of the Act shall be filed in **FORM GST APL-01**, along with the supporting documents, either electronically or otherwise as may be notified by the Commissioner, and a provisional acknowledgement shall be issued to the appellant immediately.
- (2) The grounds of appeal and the form of verification as contained in **FORM GST APL-01** shall be signed in the manner specified in rule Registration.19.
- (3) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the appeal under sub-rule (1) and a final acknowledgement, indicating appeal number shall be issued thereafter in **FORM GST APL-02** by the Appellate Authority or an officer authorised by him in this behalf:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the **FORM GST APL-01**, the date of filing of the appeal shall be the date of issue of provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of submission of such copy.

Explanation. – The appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number is issued.

2. Application to the Appellate Authority

- (1) An application to the Appellate Authority under sub-section (2) of section 107 of the Act shall be made in **FORM GST APL-03**, along with supporting documents, either electronically or otherwise as may be notified by the Commissioner.
- (2) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the application under sub-rule (1) and an appeal number shall be generated by the Appellate Authority or an officer authorised by him in this behalf.

3. Appeal to the Appellate Tribunal

(1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 of the Act shall be filed along with the supporting documents either electronically or otherwise as may be notified by the Registrar, in **FORM GST APL-05**, on the common portal and a provisional acknowledgement shall be issued to the appellant immediately.

(2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112 of the Act shall be filed either electronically or otherwise as may be notified by the Registrar, in **FORM GST APL-06**.

(3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule Registration.19.

A certified copy of the decision or order appealed against along with fees as specified in sub-rule (5) shall be submitted to the Registrar within seven days of filing of the appeal under sub-rule (1) and a final acknowledgement, indicating the appeal number shall be issued thereafter in **FORM GST APL-02** by the Registrar:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the **FORM GST APL-05**, the date of filing of the appeal shall be the date of issue of provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of submission of such copy.

Explanation. – The appeal shall be treated as filed only when the final acknowledgement indicating the appeal number is issued.

(5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to maximum of twenty five thousand rupees.

(6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.

4. Application to the Appellate Tribunal

(1) An application to the Appellate Tribunal under sub-section (3) of section 112 of the Act shall be made electronically or otherwise, in **FORM GST APL-07**, along with supporting documents on the common portal.

(2) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the application under sub-rule (1) and an appeal number shall be generated by the Registrar.

5. Production of additional evidence before the Appellate Authority or the Appellate Tribunal

(1) The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority except in the following circumstances, namely –

- (a) where the adjudicating authority or, as the case may be, the Appellate Authority has refused to admit evidence which ought to have been admitted; or
- (b) where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority or, as the case may be, the Appellate Authority; or
- (c) where the appellant was prevented by sufficient cause from producing before the adjudicating authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of appeal; or

- (d) where the adjudicating authority or, as the case may be, the Appellate Authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.
- (2) No evidence shall be admitted under sub-rule (1) unless the Appellate Authority or the Appellate Tribunal records in writing the reasons for its admission.
- (3) The Appellate Authority or the Appellate Tribunal shall not take any evidence produced under sub-rule (1) unless the adjudicating authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity -
 - (a) to examine the evidence or document or to cross-examine any witness produced by the appellant; or
 - (b) to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).
- (4) Nothing contained in this rule shall affect the power of the Appellate Authority or the Appellate Tribunal to direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal.

6. Order of Appellate Authority or Appellate Tribunal

- (1) The Appellate Authority shall, along with its order under sub-section (11) of section 107 of the Act, issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed.
- (2) The jurisdictional officer shall issue a statement in **FORM GST APL-04** clearly indicating the final amount of demand confirmed by the Appellate Tribunal.

7. Appeal to the High Court

- (1) An appeal to the High Court under sub-section (1) of section 117 of the Act shall be filed in **FORM GST APL-08**.
- (2) The grounds of appeal and the form of verification as contained in **FORM GST APL-08** shall be signed in the manner specified in rule Registration.19.

8. Demand confirmed by the Court

The jurisdictional officer shall issue a statement in **FORM GST APL-04** clearly indicating the final amount of demand confirmed by the High Court or, as the case may be, Supreme Court.

9. Disqualification for misconduct of an authorised representative

Where an authorised representative, other than those referred to in clause (b) or clause (c) of sub-section (2) of section 116 of the Act is found, upon an enquiry into the matter, guilty of misconduct in connection with any proceedings under the Act, the Commissioner may, after providing him an opportunity of being heard, disqualify him from appearing as an authorised representative.

GOODS AND SERVICES TAX RULES, 2017
APPEAL AND REVISION FORMATS

List of Forms

Sr. No	Form No.	Content
1.	GST APL-01	Appeal to Appellate Authority
2.	GST APL-02	Acknowledgement of submission of appeal
3.	GST APL-03	Application to the Appellate Authority under sub-section (2) of Section 107
4.	GST APL-04	Summary of the demand after issue of order by the Appellate Authority, Tribunal or Court
5.	GST APL-05	Appeal to the Appellate Tribunal
6.	GST APL-06	Cross-objections before the Appellate Authority / Appellate Tribunal
7.	GST APL-07	Application to the Appellate Tribunal under sub section (3) of Section 112
8.	GST APL -08	Appeal to the High Court under section 117

	(B)	e) Other charges					< total >	
	Amount of demand disputed (C)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

15. Details of payment of admitted amount and pre-deposit:-

(a) Details of payment required

Particulars			Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
a) Admitted amount	Tax/ Cess						< total >	< total >
	Interest						< total >	
	Penalty						< total >	
	Fees						< total >	
	Other charges						< total >	
b) Pre-deposit (10% of disputed tax)	Tax/ Cess						< total >	

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Central tax	State/UT tax	Integrated tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11

1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

16. Whether appeal is being filed after the prescribed period - Yes / No

17. If 'Yes' in item 17 –

(a) Period of delay –

(b) Reasons for delay -

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

<Signature>

Name of the Applicant:

Form GST APL – 02

[See Rule < __ >]

Acknowledgment for submission of appeal

<Name of applicant><GSTIN/Temp ID/UIN/Reference Number with date >

Your appeal has been successfully filed against < Application Reference Number >

1. Reference Number-
2. Date of filing-
3. Time of filing-
4. Place of filing-
5. Name of the person filing the appeal-
6. Amount of pre-deposit-
7. Date of acceptance/rejection of appeal-
8. Date of appearance-

Date: Time:

9. Court Number/ Bench

Court:

Bench:

Place:

Date:

< Signature >

Name:

Designation:

On behalf of Appellate Authority/Appellate
Tribunal/ Commissioner / Additional or Joint Commissioner

Form GST APL - 03

[See Rule < __ >]

Application to the Appellate Authority under sub-section (2) of Section 107

1. Name and designation of the appellant Name-
Designation-
Jurisdiction-
State/Center-
Name of the State-
2. GSTIN/ Temporary ID /UIN-
3. Order no. Date-
4. Designation and address of the officer passing the order appealed against-
5. Date of communication of the order appealed against-
6. Details of the case under dispute-
 - (i) Brief issue of the case under dispute-
 - (ii) Description and classification of goods/ services in dispute-
 - (iii) Period of dispute-
 - (iv) Amount under dispute-

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

7. Statement of facts-
8. Grounds of appeal-
9. Prayer-
10. Amount of demand in dispute, if any -

Particulars of demand/refund, if any	Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	Amount of demand created, if any (A)	a) Tax/ Cess					< total >	< total >
b) Interest		< total >						
c) Penalty		< total >						
d) Fees		< total >						
e) Other charges		< total >						

	Amount under dispute (B)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

Date:

< Signature >

Name of the Applicant Officer:

Designation:

Jurisdiction:

							>	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount under dispute (B)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount admitted (C)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

14. Details of payment of admitted amount and pre-deposit:

(a) Details of amount payable :

Particulars			Central tax	State/UT tax	Integrated tax	Cess	Total amount	
a) Admitted amount	Tax/ Cess						< total >	< total >
	Interest						< total >	
	Penalty						< total >	
	Fees						< total >	
	Other charges						< total >	
b) Pre-deposit (20% of disputed tax)	Tax/ Cess						< total >	

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 20% of the disputed admitted tax and cess)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Integrated tax	Central tax	State/UT tax	CESS

1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid:

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

< Signature >

Name of the Applicant:
Designation /Status:

Form GST APL – 06

[See Rule < __ >]

Cross-objections before the Appellate Authority / Appellate Tribunal

Sr. No.	Particulars				
1	Appeal No. -		Date of filing -		
2	GSTIN/ Temporary ID/UIN-				
3	Name of the appellant-				
4	Permanent address of the appellant-				
5	Address for communication-				
6	Order no.			Date-	
7.	Designation and Address of the officer passing the order appealed against-				
8.	Date of communication of the order appealed against-				
9.	Name of the representative-				
10.	Details of the case under dispute-				
(i)	Brief issue of the case under dispute-				
(ii)	Description and classification of goods/ services in dispute-				
(iii)	Period of dispute-				
(iv)	Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess
	a) Tax				
	b) Interest				
	c) Penalty				
	d) Fees				
	e) Other charges (specify)				
(v)	Market value of seized goods-				
11	State or Union Territory and the Commissionerate (Centre) in which the order or decision was passed (Jurisdiction details)-				
12	Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or the Commissioner of State/Central tax/UT tax, as the case may be-				
13	Whether the decision or order appealed against involves any question relating to place of supply - Yes No				

14	In case of cross-objections filed by a person other than the Commissioner of State/UT tax/Central tax					
	(i) Name of the Adjudicating Authority- (ii) Order Number and date of Order- (iii) GSTIN/UIN/Temporary ID- (iv) Amount involved:					
	Head	Tax	Interest	Penalty	Refund	Total
	Integrated tax					
	Central tax					
	State/UT tax					
	Cess					
15	Details of payment					
	Head	Tax	Interest	Penalty	Refund	Total
	Central tax					
	State/UT tax					
	Integrated tax					
	Cess					
	Total					
16	In case of cross-objections filed by the Commissioner State/UT tax/Central tax:					
	(i)	Amount of tax demand dropped or reduced for the period of dispute				
	(ii)	Amount of interest demand dropped or reduced for the period of dispute				
	(iii)	Amount of refund sanctioned or allowed for the period of dispute				
	(iv)	Whether no or lesser amount imposed as penalty				
		TOTAL				
17	Reliefs claimed in memorandum of cross -objections.					
18	Grounds of Cross objection					

Verification

I, _____ the respondent, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today, the _____ day of _____ 20... _____

Place:

Date:

<Signature>

Name of the Applicant/ Officer:

Designation/Status of Applicant/ officer:

		charges						
	Amount under dispute (B)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

Place:
Date:

< Signature >

Name of the Officer:
Designation:
Jurisdiction:-

Form GST APL – 08
[See Rule-----]

Appeal to the High Court under section 117

1. Appeal filed by -----Taxable person / Government of <-->
2. GSTIN/ Temporary ID/UIN-
Name of the appellant/ officer-
3. Permanent address of the appellant, if applicable-
4. Address for communication-
5. Order appealed against Number Date-
6. Name and Address of the Appellate Tribunal passing the order appealed against-
7. Date of communication of the order appealed against-
8. Name of the representative
9. Details of the case under dispute:
 - (i) Brief issue of the case under dispute with synopsis
 - (ii) Description and classification of goods/ services in dispute
 - (iii) Period of dispute
 - (iv) Amount under dispute

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- (v) Market value of seized goods
10. Statement of facts
11. Grounds of appeal
12. Prayer
13. Annexure(s) related to grounds of appeal

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

<Signature>

Name:

Designation/Status: