#### FORM GST APL - 01

[See rule 108(1)]

## **Appeal to Appellate Authority**

- 1. GSTIN/ Temporary ID/UIN-
- 2. Legal name of the appellant -
- 3. Trade name, if any –
- 4. Address -
- 5. Order no. -
- Order date -
- 6. Designation and address of the officer passing the order appealed against -
- 7. Date of communication of the order appealed against -
- 8. Name of the authorised representative -
- 9. 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	State/ UT tax	Integrated	Cess
	tax		tax	
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- (v) Market value of seized goods
- 10. Whether the appellant wishes to be heard in person Yes / No
- 11. Statement of facts:-
- 12. Grounds of appeal:-
- 13. Prayer:-

#### 14. Amount of demand created, admitted and disputed

Particulars	Particulars		Central	State/	Integrated	Cess	Total a	mount	
of demand/			tax	UT	tax				
refund				tax					
	Amount	Amount	a) Tay/ Coss					< total	
		a) Tax/ Cess					>		
	of	1-) I					< total	< total	
	demand	b) Interest					>	>	
	created	) D 1					< total		
	(A)	c) Penalty					>		

		1				
		d) Fees			< total	
					>	
		e) Other			< total	
		charges			>	
		a) Tay/ Cass			< total	
		a) Tax/ Cess			>	
		1) T			< total	
Amount		b) Interest			>	
		\ <b>D</b> 1:			< total	< total
	demand	c) Penalty			>	>
	admitted		d) Food		< total	
	(B)	d) Fees			>	
		e) Other			< total	
		charges			>	
		-			< total	
		a) Tax/ Cess			>	
					< total	
	Amount	b) Interest			>	
	of demand				< total	< total
		c) Penalty			> total	>
	disputed				< total	
	(C)	d) Fees			> total >	
	_	e) Other			< total	
		charges			>	

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

# (a) [Details of payment required

	Particulars		Centr	State/ UT	Integ	Cess	Total a	amount
			al tax	tax	rated			
					tax			
							<	
		Tax/ Cess					total	
							>	
		Interest					<	
							total	
	a) Admitted						>	< total
	amount	D 14					<total< td=""><td>&gt; total</td></total<>	> total
	amount	Penalty					>	
							<	
		Fees					total	
							>	
		Other					<	
		charges					total	

b) Pre-deposit				>	
(10% of					
disputed tax					
/cess but not					
exceeding Rs.					
25 crore each					
in respect of				<	
CGST, SGST	Tax/ Cess			total	
or cess, or not				>	
exceeding Rs.					
50 crore in					
respect of IGST					
and Rs. 25					
crore in respect					
of cess)					

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)

Sr.	Description	Tax	Paid through	Debit		Amount	of tax paid	
No.		payable	Cash/ Credit Ledger	entry no.	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.	Descriptio	Δ	Debi		Amoun	t paid				
No	n	Integrate	Centr	State/U	CES	t	Integrate	Centr	State/U	CES
		d tax	al tax	T tax	S	entr	d tax	al tax	T tax	S
						У				
						no.				

1	2	3	4	5	6	7	8	9	10	11] 45
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 –
- 18. [Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of	Demand	Tax	Interest	Penalty	Other	Total
Supply (Name						
of State/UT)						
1	2	3	4	5	6	7] <sup>46</sup>
	Admitted					
	amount [in					
	the Table in					
	sub-clause (a)					
	of clause 15					
	(item (a))]					

## Verification

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Place: Date:	<signature></signature>					
			Name of th	e Applicant	:	

 $<sup>^{45}</sup>$  Substituted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

<sup>&</sup>lt;sup>46</sup> Inserted *ibid*