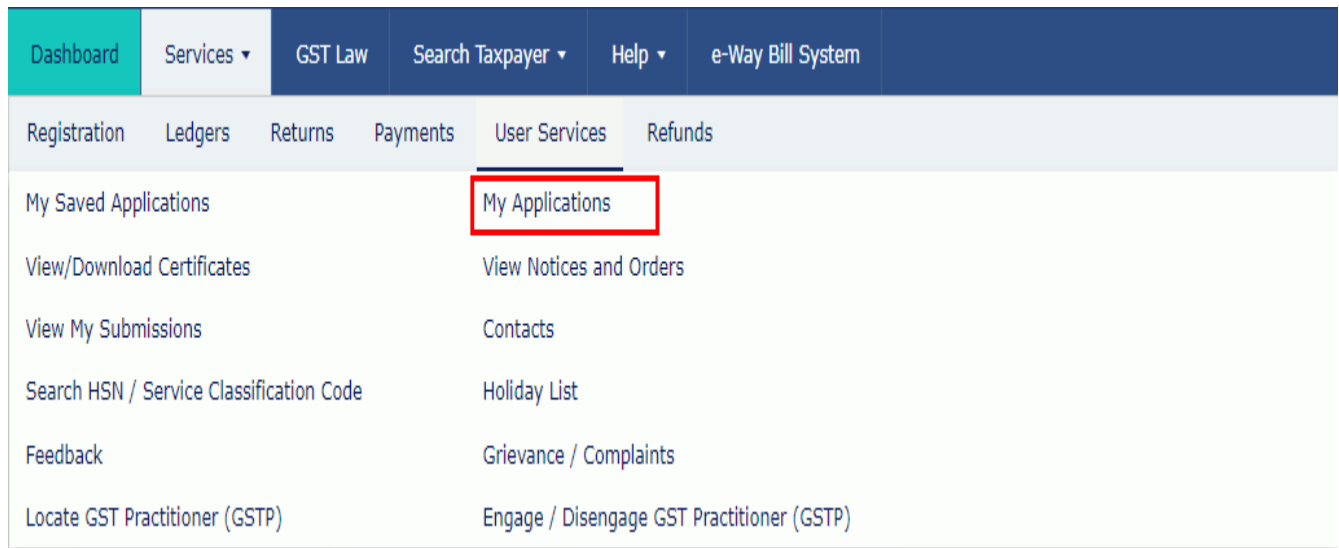


Process of Filing Appeal at GST Portal

Appeal to the Appellate Authority shall be filed in GST APL-01 by the taxpayers. This functionality has been recently launched by the GSTN on GST portal.

Step 1 – Login into GST portal using your username and password.

Step 2 – Click on Services -> User Services -> My Application option.



Step 3 – My Application page is displayed. Select application type as **Appeal to Appellate Authority** from the dropdown list and click on **New Application** button.

A screenshot of the 'My Applications' page on the GST Portal. The breadcrumb trail at the top reads 'Dashboard > Services > User Services > My Applications'. The page title is 'My Applications'. A legend indicates that a red dot '•' indicates mandatory fields. The 'Application Type' dropdown menu is highlighted with a red box and shows 'Appeal to Appellate Authority' selected. To the right of this are 'From Date' and 'To Date' fields, both with placeholder text 'DD/MM/YYYY' and calendar icons. At the bottom right, there are two buttons: 'SEARCH' and 'NEW APPLICATION', with the latter highlighted by a red box.

Step 4 – This will open the form GST APL-01 in which appeal shall be filed to Appellate Authority.

Dashboard > Services > User Services > My Applications > New Application English

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN - 07AJIPA1572EO1X
Legal Name - ANGAD JASBIRSINGH ARORA
Trade Name - AutomationsTest
Address - 1, MG, ECITY, Central Delhi, Delhi, 110019

Order Type* Order No* SEARCH

Select

Step 5 – Select **Demand Order** under Order Type from the dropdown and enter the **Order No.** issued by the Adjudicating Authority and click on **Search** button.

Order Type*

Select

Select

Demand Order

Registration Order

Refund Order

Other Orders

Step 6 – Basis of the Order Type and Order Number, details of that relevant order will get auto-populated.



Goods and Services Tax

 Logout

Dashboard

Services ▾

GST Law

Downloads ▾

Search Taxpayer ▾

Help ▾

e-Way Bill System

Dashboard > Services > User Services > My Applications > New Application

 English

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN -
07AJIPA1572E01X**Legal Name -** ANGAD JASBIRSINGH ARORA**Trade Name -** AutomationsTest**Address -** 1, MG, ECITY, Central Delhi, Delhi, 110019**Order Type***

Demand Order

Order No*

ZA0704180000236


Order Details

Order Date*

03/04/2018


Demand Id

ZA0704180000236

Date of communication*03/04/2018 **Category of the case under dispute***

Select ▾


ADD

Period of Dispute**From***01/02/2018 **To***28/02/2018 

DISPUTED AMOUNT/ PAYMENT DETAILS

Upload Annexure to GST APL-01* Choose File

No file chosen

 Only PDF file format is allowed. [Click Here](#) to download Annexure to GST APL-01 template. Maximum file size for upload is 5MB. [Click Here](#) to view the steps for converting the filled application word template to PDF file format.

Upload Supporting Documents

Step 7 – Date of communication will get auto-populated but it can be modified by the user if he has a reasonable reason for the delay in receiving of communication. The date will be cross-checked by the department with the actual date of communication so it must be entered correctly.

Step 8 – Select the **Category of the case under dispute** from the available dropdown list and click on **Add** button. You can add multiple options for the category by the repeating this step again and again. Also, there is an option for Others if the category is not available in the Dropdown.

Category of the case under dispute ●

Select

Select

1. Misclassification of any goods or services or both

2. Wrong applicability of a notification issued under the provisions of this Act

3. Incorrect determination of time and value of supply of goods or services or both

4. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid

5. Incorrect determination of the liability to pay tax on any goods or services or both

6. Whether applicant is required to be registered

7. Whether any particular thing done by the applicant results in supply of goods or services or both

8. Rejection of application for registration on incorrect ground

9. Cancellation of registration for incorrect reasons

10. Transfer/Initiation of recovery/ Special mode of recovery

11. Tax wrongfully collected/Tax collected not paid to Government

12. Determination of tax not paid or short paid

13. Refund on wrong ground/Refund not granted/ Interest on delayed refund

14. Fraud or wilful suppression of fact

15. Anti profiteering related matter

16. Others

Step 9 – Period of dispute shall get auto-filed on the basis of the Order Number but it can be edited by the user.

Order Details

Order Date*
03/04/2018

Demand Id
ZA0704180000236

Date of communication*
03/04/2018

Category of the case under dispute*

1. Misclassification of any goods or services or both

ADD

Selected Category

1

Misclassification of any goods or services or both



Period of Dispute

From*

01/02/2018

To*

28/02/2018

Step 10 – The next step is to download the annexure from the link provided.

DISPUTED AMOUNT/ PAYMENT DETAILS

Upload Annexure to GST APL-01*

Choose File No file chosen

Only PDF file format is allowed.

[Click Here](#) to download Annexure to GST APL-01 template.

Maximum file size for upload is 5MB.

[Click Here](#) to view the steps for converting the filled application word template to PDF file format.

Step 11 – Enter the required details related to your case in the downloaded annexure in word format.

Annexure to FORM GST APL-01

Appeal to Appellate Authority

9. Details of the case under dispute -

- (i) Brief issue of the case under dispute –
- (ii) Description and classification of goods/ services in dispute-
- (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 -

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

17. If 'Yes' in item 16–

- (a) Period of delay –
- (b) Reasons for delay -

Note: ***Please convert the word file into PDF and upload while filing appeal online***

Step 12 – Save the file as PDF and select the button of **Choose File** to upload.

Note: – The maximum file size which is allowed for upload is 5 MB and only PDF files can be uploaded.

Step 13 – Click on the **Dispute Amount/Payment Details** button. This will open a new page where you are required to enter various details related to dispute amount and admitted amount.

Note: –

- The amount under Dispute cannot be more than the Amount of Demand Created.
- 10% of such disputed amount is required to be deposited before filing the appeal. The lower percentage may be declared here with relevant approvals from the competent authorities.

- 100% of the admitted amount is required to be deposited before filing the appeal.



GSTIN/Temporary ID/UIN -

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

07AJIPA1572E01X

Address - 1, MG, ECITY, Central Delhi, Delhi, 110019

Indicates Mandatory Fields

Disputed Amount/ Payment Details

Amount under Dispute

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Amount of dispute	Tax/Cess	0	0	0	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	

Amount Of Demand created and admitted

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Amount of demand created (A)	Tax/Cess	0	0	33944	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	
Amount of demand admitted(B)	Tax/Cess	0	0	33944	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	

Details of payment of admitted amount and pre-deposit

Pre-deposit % of disputed tax

10

Minimum of 10% of the disputed amount needs to be paid as pre-deposit before filing an appeal. Lower percentage may be declared here with relevant approvals from the competent authorities.

Details of payment required

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Admitted Amount	Tax/Cess	0	0	33944	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	
Pre-deposit (10% of disputed tax)	Tax/Cess	0	0	0	0	

Details of payment of admitted amount and pre-deposit

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Amount Paid	Tax/Cess	0	0	0	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	

Details of amount payable towards admitted amount and pre-deposit

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Balance payable	Tax/Cess	0	0	33944	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	

Step 14 – Click on **Utilize ITC/Cash** button once you enter all the details regarding disputed and admitted amount.

Step 15 – On the next screen, the total liability along with the balance in cash and credit ledger will get displayed. Enter the amount in the relevant boxes to set off the deposit liability from cash and credit ledger.

Note: – Make sure you have sufficient cash and credit balance already in the ledger to pay the deposit liability before filing the appeal.



Goods and Services Tax

Logout

Dashboard

Services ▾

GST Law

Downloads ▾

Search Taxpayer ▾

Help ▾

e-Way Bill System

Dashboard > Utilize Funds

English

GSTIN/TEMP ID:

07AJIPA1572E01X

Legal Name:

ANGAD JASBIRSINGH ARORA

Trade Name:

AutomationsTest

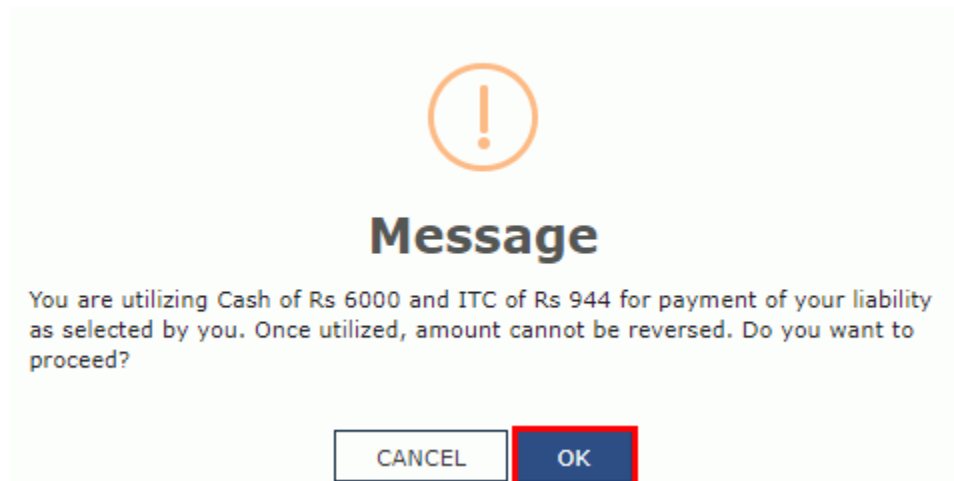
Payment of Demand (Demand ID/ Reference No. ZA0704180000236)

Description	Liability (₹)			
	Integrated Tax	Central Tax	State/UT Tax	Cess
Tax	₹6,944	₹0	₹0	₹0
Interest	₹0	₹0	₹0	₹0
Penalty	₹0	₹0	₹0	₹0
Fees	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

Description	Cash Ledger Balance (₹)				Description	
	Integrated Tax	Central Tax	State/UT Tax	Cess		Integrat
Tax	₹49,400	₹40,600	₹45,600	₹50,400	Tax	
Interest	₹0	₹0	₹0	₹0	Interest	
Penalty	₹200	₹0	₹100	₹200	Penalty	
Fees	₹0	₹1,725	₹1,725	₹0	Fees	
Others	₹0	₹0	₹0	₹0	Others	

Description	Credit Ledger Balance (₹)				Description	
	Available	Provisional	Blocked	Mismatch		Integrat
Integrated Tax	₹76,000	₹0	₹0	₹0	Integrated Tax	
Central Tax	₹0	₹0	₹0	₹0	Central Tax	

Step 16 – Select **OK** in the confirmation message displayed for Set-off.



Step 17 – Once the set-off is successful, a payment reference number is displayed on the screen. Click on the **Back** button.

Step 18 – You can also upload other supporting documents for your case. **Enter Document Description** and click on **Choose File** button to upload the supporting documents.

Note: – Maximum 4 supporting documents can be attached in the application. Also, the maximum file size for upload is 5 MB and only PDF & JPEG format are allowed. If you are having more than 4 supporting docs then it is advised to hand over the hard copies of the remaining support to the office of the Appellant Authority.

Upload Supporting Documents


<p>Enter Document Description</p> <div></div> <p>Choose File No file chosen</p>	<ul style="list-style-type: none">Only PDF & JPEG file format is allowed.Maximum file size for upload is 5MB.Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copyClick on Add Document button to add the uploaded Supporting Document.
--	---

Step 19 – Now click on Preview button shown at the end of the form to cross check all the detailed filed.

Step 20 – Once you are satisfied with the details, check the **verification box**, select the **authorized signatory** from the dropdown, enter your **place** and then click **Proceed to File** button.


Step 21 – Click on Proceed button shown in warning box and select the relevant option for submission.


GSTIN/Temporary ID/UIN	Legal Name	Trade Name
07AJIPA1572EO1X	ANGAD JASBIRSINGH ARORA	AutomationsTest



Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 DSC is compulsory for Companies & LLP

 Facing problem using DSC? [Click here for help](#)

SUBMIT WITH DSC

SUBMIT WITH EVC

Step 22 – A confirmation message is displayed that the provisional appeal has been submitted successfully. Also, a confirmation email shall be sent to the registered email address.

✔ Your form has been signed successfully through EVC

Provisional Acknowledgement on submission of Form of Appeal

ⓘ Please submit certified copies within 7 days to get appeal admitted.

Your appeal has been successfully submitted against AD070618000010S

GSTIN/Temporary ID/UIN	07AJIPA1572EO1X
Date of filing	14/06/2018
Time of filing	14:25
Place of filing	Bangalore
Name of the Taxpayer	ANGAD JASBIRSINGH ARORA
Address	1, MG, ECITY, Central Delhi, Delhi, 110019
Name of the person who is filing Appeal	ANGAD JASBIRSINGH ARORA
Amount of pre-deposit	₹3000

It is a system generated acknowledgement and does not require any signature.

[DOWNLOAD](#)

Step 23 – This is the only the provisional acknowledgment of the appeal. The taxpayer is required to submit the following certified true copies to the Appellate Authority within a period of **7 days** from the filing of appeal online:

—

- Appeal form
- Provisional acknowledgment
- Impugned order
- Annexure
- Pre-deposit particulars
- Supporting documents

Final acknowledge in the form GST APL-02 shall be issued after the submission of the hard copy of the above-mentioned documents. The appeal will be treated as filed only after issuing of Final acknowledgment.

Note: – If the above documents are submitted after the 7 days from the filing of appeal then the date of actual submission of the document shall be considered the date of filing an appeal, not the date on which appeal is filed online.