

# The Institute of Cost Accountants of India

(Statutory body under an Act of Parliament)

Tax Research Department

# ADVANCED CERTIFICATE COURSE ON GST - 4th BATCH

Date: 21.03.2021

# **Introduction to Appeal**

Tax Laws impose various **obligation** on the Tax payer

Such obligations are broadly divided into two kinds



## 1. Levy related:



- ✓ Scope of Levy
- ✓ Time of supply
- ✓ Place of supply
- ✓ Taxable value
- ✓ Tax rate etc.,

### 2. Procedure related:

- ✓ Obtaining Registration
- ✓ Filing of returns
- ✓ Manner of depositing tax etc.,

- ♣ The tax payer's compliance with these obligations is <u>verified by tax authorities</u>
  by exercising various powers such as
  - ✓ Undertaking scrutiny
  - ✓ Issuing notices
  - ✓ Conducting Audit
  - ✓ Anti-evasion proceedings etc.,
- Under tax laws, on any given set of facts and legal provisions there can be different opinions and view points
- Hence it is likely that the **tax payer** may not agree with the "adjudication order" passed by the tax authorities.
- It is equally possible that the **tax department** may itself not agree with the adjudication order
- It is for this reason that the tax statues provide for an appeallate mechanism to both sides

# **Meaning of Appeal:**

- ♣ A person who is **aggrieved** by a decision or order passed **against him** by an adjudicating authority, can file an appeal to the **Appellate Authority**
- Appellate Authority can be called as "Commissioner (Appeals)" also in short called as **AA**
- It is important to note that it is only the **aggrieved person** who can file the appeal
- ₄ Also, the appeal must be **against a decision or order** passed under the Act.
- ♣ In legal parlance, appeal is a <u>timely resort</u> for <u>review</u> by a higher authority, where parties request a formal change to an official decision
- **♣** Right to appeal is a **statutory right**

- Person aggrieved should approach both the authorities of Central and State for exercising the right of appeal?

The answer to the question is "NO"

- GST law makes a provision for **cross empowerment** between CGST and SGST/UTGST officers to ensure that a proper officer under the CGST act is also treated as the proper officer under the SGST/UTGST act and vice versa.
- Thus, proper officer can issue orders both under CGST and SGST/UTGST act
- However, where a proper officer passed an order under one act, any appeal/review/revision/rectification against the said order will lie only with proper officers of that act.
- Section 121: Non-appealable decisions and orders: It is to be noted that no appeals can be filed against the following orders:
- (a) Based on the monetary limits fixed by the Board: Below the limits **no departmental appeal** would be filed with respective authorities.
- (b) An order of the Commissioner or other authority empowered to direct **transfer of proceedings** from one officer to another officer;
- (c)An order pertaining to the **seizure** or retention of books of account, register and other documents; or
- (d) An order sanctioning **prosecution** under the Act; or
- (e) An order passed under section 80 (payment of tax in instalments).

## **IMP Note:**

- ❖ Relevant chapter: Chapter XVIII Appeals and Revision
- Relevant Sections: S.107 to 121
- \* Relevant Rules: Rule 108 to Rule 116
- ❖ Relevant Forms: Form GST APL-01 to Form GST APL-08

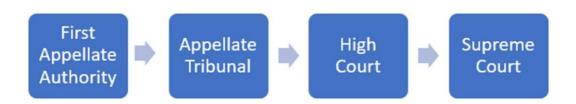
# **Relevant Sections:**

- Section 107: Appeals to Appellate Authority
- Section 108: Powers of Revisional Authority
- Section 112: Appeals to Appellate Tribunal
- Section 115: Interest on refund of amount paid for admission of appeal
- Section 117: Appeal to High Court
- ♣ Section 118: Appeal to Supreme Court
- Section 121: Non-appealable decisions and orders.

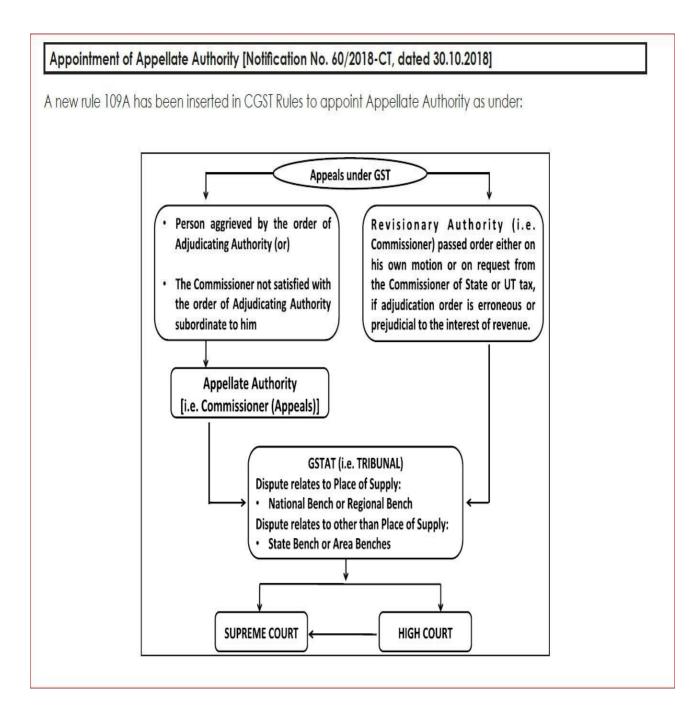
## Relevant Forms for Appeals:

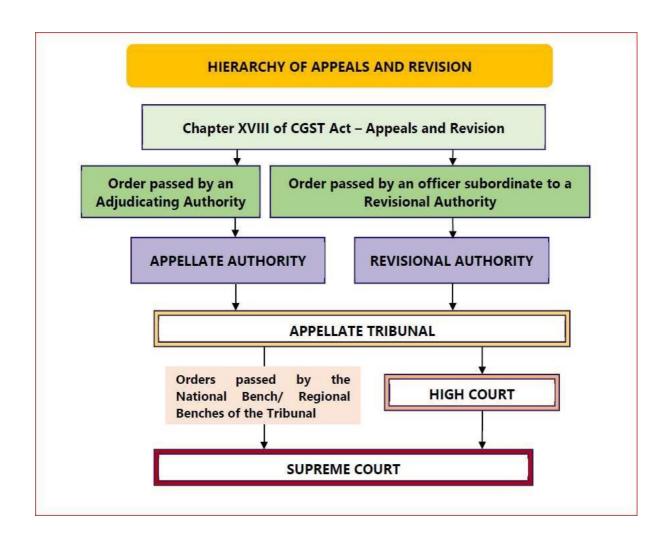
- **GST APL-01:** Appeal to Appellate Authority (by Aggrieved Party)
- **GST APL-02:** Acknowledgment for submission of appeal
- **GST APL-03:** Application to the Appellate Authority under sub-section (2) of Section 107 (by Departmental)
- **♣ GST RVN -01**: Powers of Revisionary Authority & Notice issued u/s 108
- **GST APL-04:** Summary of the demand after <u>issue of order</u> by the Appellate Authority, Revisional Authority, Tribunal or Court
- **GST APL-05:** Appeal to the Appellate Tribunal
- **GST APL-06:** Cross-objections before the Appellate Tribunal
- **GST APL-07:** Application to the Appellate Tribunal under sub section (3) of Section 112 (by Departmental)
- **GST APL-08:** Appeal to the High Court under section 117

# **Order of Appeals:**



# **Hierarchy of Appeals and Revision:**





## **Relevant Definitions:**

- Adjudicating authority means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the Central Board of Indirect Taxes and Customs, the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, the Appellate Authority for Advance Ruling, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171 [Section 2(4)].
- Appellate Authority means an authority appointed or authorised to hear appeals as referred to in section 107 [Section 2(8)].
- Appellate Tribunal means the Goods and Services Tax Appellate Tribunal constituted under section 109 [Section 2(9)].
- Authorised representative means the representative as referred to in section 116 [Section 2(15)].
- Board means the Central Board of Indirect Taxes and Customs constituted under the Central Boards of Revenue Act, 1963 [Section 2(16)].
- Commissioner means the Commissioner of central tax and includes the Principal Commissioner of central tax appointed under section 3 and the Commissioner of integrated tax appointed under the Integrated Goods and Services Tax Act [Section 2(24)].
- Revisional Authority means an authority appointed or authorised for revision of decision or orders as referred to in section 108 [Section 2(99)].

## Section 107: Appeals to Appellate Authority (AA)

### Appeal to Appellate Authority by Aggrieved person S.107(1):

- Appeal to AA can be made Any order / decision passed by any Adjudicating Authority under the Act
- ❖ Appeal must be the <u>against</u> the order or decision
- ❖ Time Limit to apply: within 3Months from the date of communication of such order or decision

### **Example:**



(1) The adjudicating authority issued the adjudication order on 23<sup>rd</sup> September and the same is communicated to the taxpayer on 28<sup>th</sup> September. The relevant date for computing

the period of 3 months (for filing the appeal to AA) is 28<sup>th</sup> September (date of communication of order) and not 23<sup>rd</sup> September.

Condonation of delay: A A can condone the delay of filing is 1Month

❖ Form: GST APL-01

**❖** Mode: Electronically

### **Date of filing Appeal:**

- ✓ A certified copy of order / decision appealed against shall be submitted
   within 7 days of filing of the appeal
- ✓ Then provisional acknowledgement copy will be issued
- ✓ Date of filing appeal will be **date of issue** of **provisional** acknowledgement copy

## **Example:**



(2) The appeal is filed and provisional acknowledgement issued on 10<sup>th</sup> September. The taxpayer submits the certified copy of the order sought to be appealed against on 15<sup>th</sup>

September (within 7 days). The date of filing appeal is 10<sup>th</sup> September.

- ✓ In case certified copy of decision/ order is submitted <u>after</u> 7days of filing an appeal
- ✓ Then date of filing of Appeal is **date of submission of such copy**

### **Example:**



(3) The appeal is filed and provisional acknowledgement issued on 10<sup>th</sup> September. The taxpayer submits the certified copy of the order sought to be appealed against on 25<sup>th</sup>

September (after seven days). The date of filing appeal is 25<sup>th</sup> September.

### **❖** Mandatory pre-deposit for filing an Appeal to AA:

- ✓ <u>No</u> appeal shall be filed unless the appellant has paid
- (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is **admitted by him**;

#### (and)

(b) a sum equal to **10** of the <u>remaining amount of tax</u> in dispute arising from the said order, w.e.f. 1-2-2019 subject to a <u>maximum of Rs 25 crore</u> in <u>each</u> of CGST & SGST Act accordingly) in relation to which the appeal has been filed.

### **Example:**

#### Example 2:

X Ltd. received a protective demand notice from the department Assistant Commissioner of Central Tax on 1.9.2019 under Section 73 of the CGST Act, 2017 where

Amount ₹

CGST & SGST due = 5,00,000

Interest = @15% p.a. for no. of days delay.

Penalty = 10% of tax due or ₹ 10,000 whichever is higher

The assessee went for appeal and filed the case in the Appellate Authority on 25.9.2019. This appeal has been taken up for hearing on 06-10-2019.

Case 1: How much has to pay as pre-deposit of duty under section 107(6) of the CGST Act, 2017 and date of pre-deposit of duty by X Ltd. to entertain appeal by the Appellate Authority (i.e. Commissioner (Appeals)).

Case 2: Whether your answer is different if the assessee appeals only part of the amount say ₹ 3,00,000 is in dispute arising from the said order.

Answer:

Case 1: Pre-deposit is  $\stackrel{?}{=}$  50,000 (5,00,000 x 10%) is to deposit on or before 6th October 2019.

Case 2: Disputed amount ₹ 3,00,000:

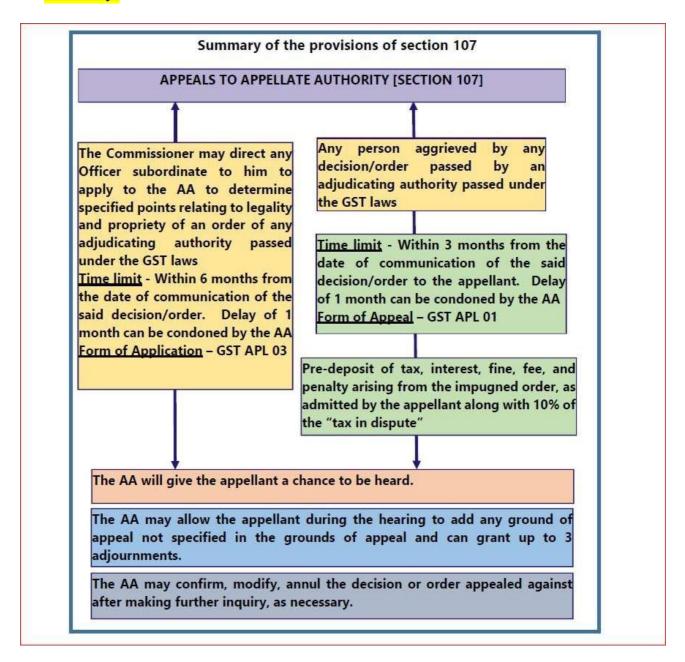
Pre-deposit is ₹ 2,00,000 plus ₹ 30,000 (₹ 3,00,000 x 10%) together is ₹ 2,30,000. It should be deposited on or before  $6^{th}$  October 2019.

## **Appeal to Appellate Authority by Department S.107(2):**

- ❖ At times, department itself may **not agree** with the decision or order passed by the Adjudicating Authority
- ❖ S.107(2) provides that in such cases, the department can also file an appeal before A A called as "review application"
- ❖ The commissioner may on his own motion (or)
- ❖ The request received from the SGST / UTGST commissioner, to examine the order passed by an Adjudicating Authority, for the purpose of satisfying himself as to the legality or propriety of the said decision or order
- ❖ Time Limit: within 6 Months from the date of communication of order
- ❖ Condonation of delay: A A can condone the delay of filing is **1Month**
- ❖ Form: GST APL-03

- **❖** Mode: Electronically
- ❖ Pre-deposit: Not require / Not applicable

### Summary:



By CA CMA Kedarnath Mobile: 9985162155 Hyderabad



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## **Practical Approach:**

# Filing an Appeal against Demand Order

- Pre-conditions to file an appeal: Order must be passed by the adjudicating authority for a taxpayer to file an appeal to the Appellate Authority.
- Any taxpayer whether <u>registered or not</u> can file an <u>appeal</u> if he/she is unhappy with the decision of the adjudicating authority.
- The appeal must be filed within 3 months from the date on which such order was communicated to the taxpayer.

# **Steps to file the First Appeal against Demand Order:**

**Step 1:** Log in to the GST portal.

**Step 2:** Go to Services>User Services>My applications



**Step-3:** On the 'My Applications' page, select application type as 'Appeal to Appellate Authority' and then click on 'New Application'.

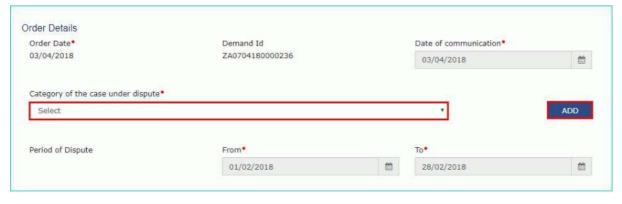


The 'GST APL-01-Appeal to Appellate Authority' page will be displayed.

**Step 4:** Select the order type as 'Demand Order' and enter the order number. Click on search.



**Step 5:** Select the one or more categories of the case under dispute from the drop-down list and click on add.



### Following is the list of cases:



**Step 6:** Upload annexure to GST APL-01- Click on the 'click here' link on the order page.



The GST APL-01 template will be downloaded. Click on the 'Enable Editing' button and update the details in the annexure.

# 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 -

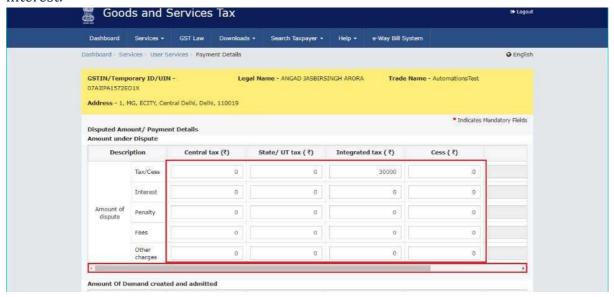
Note: Please convert the word file into PDF and upload while filing appeal online

Save the updated file as 'AplAnnexureTemplate.pdf' and upload the same.

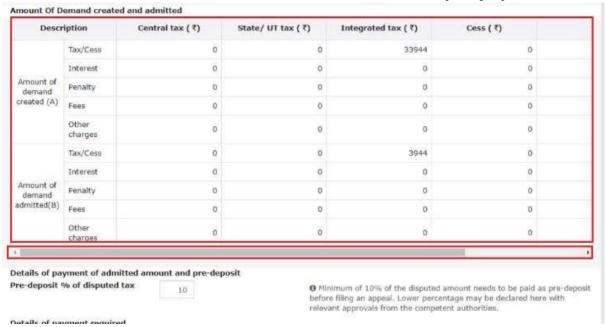
**Step 7:** Update the disputed amount/payment details by clicking on the 'Disputed amount/Payment details' button on the order page.



1. Enter the amount under dispute by classifying it as per the tax head, late fee or interest.

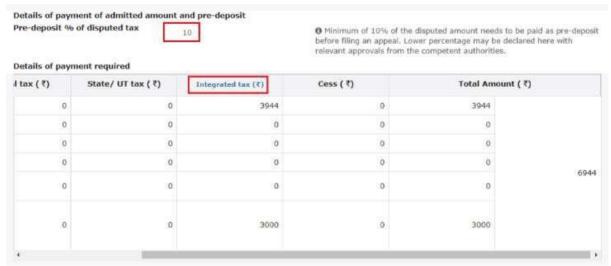


2. The amount of demand created and admitted is automatically displayed.



Note: Demand admitted = Demand created – Amount disputed. Hence, the amount of dispute cannot be more than the demand created.

3. Enter the percentage value of the pre-deposit going to be paid, which is by default a minimum of 10% of the amount disputed.



A lower percentage needs approval from the authority. Accordingly, the 'Details of Payment required' table is auto-filled.

4. Enter the place of supply details for the amount of demand admitted. For this, click on hyperlink 'Integrated Tax' as follows:

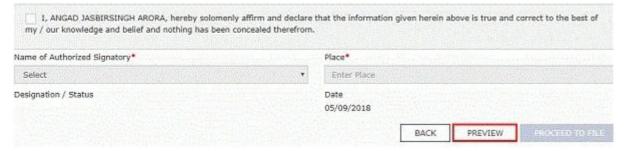


5. Pay using the <u>cash or ITC</u> lying in the electronic ledger: The taxpayer can make the payment by either utilising the cash or the balance of ITC available for utilisation in the ledger.

**Step 8:** Add supporting documents if needed. Enter the document description and then choose the file for upload. Follow the criteria given in the below image:

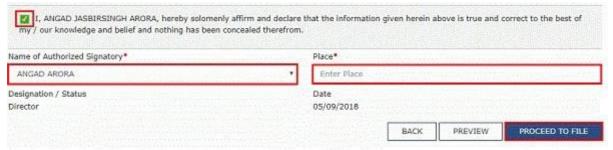


**Step 9:** An applicant can preview the application filed by clicking on the 'Preview' button.



The PDF file will be downloaded. The applicant views whether the details are correctly updated and then proceed to file.

**Step 10:** Proceed to file – Select the declaration checkbox. Then select the authorised signatory and enter the place to proceed to file.



Click submit and proceed to file with DSC or EVC. On successful submission, a confirmation message will be displayed.

Step 11: Provisional Acknowledgement will display

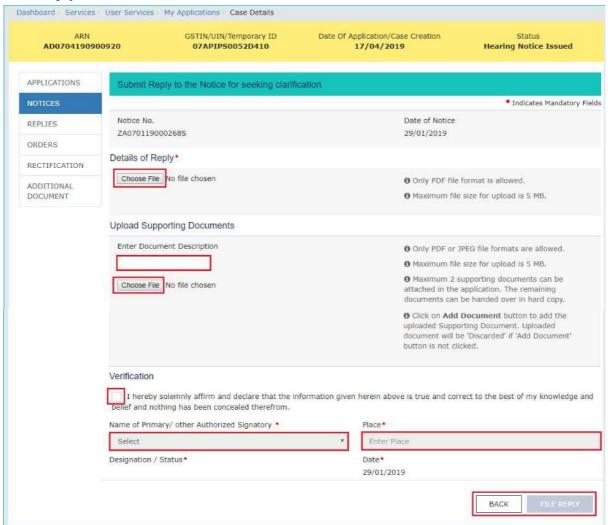


# Steps to file Reply during an Appeal Proceeding

The Appellate Authority may begin proceedings and hearing for the disposition of the appeal or may summon the appellant during the review of the tax department's application for an appeal. A taxpayer needs to follow the below steps to reply during an appeal proceeding: **Step 1:** Log in to the <u>GST portal</u> and navigate to Services>User Services>View Additional Notices/Orders. **Step 2:** On the case details page of the particular Case ID, select the notice tab and then click on reply.



A 'Submit a reply to the notice' page will open. **Step 3:** Upload the reply file, upload the supporting documents, check the verification checkbox and then click on the 'File Reply' button.



A warning message will pop-up. Click proceed and then submit with DSC or EVC.

An acknowledgement will pop-up on successful upload of reply.



# Steps to file a Rectification Request of an Appeal

**Step 1:**Login to the <u>GST portal</u>. **Step 2:** Navigate to Services>User Services>View Additional Notices/Orders



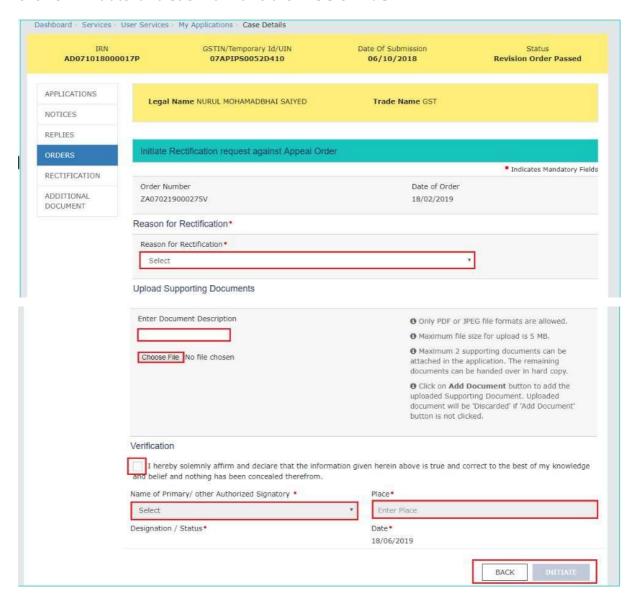
Click on view on the 'Additional Notices/orders' page. Case Details page displayed.



**Step 3:** Click on the 'Orders' tab and select 'Initiate rectification'.



**Step 4:** The initiate rectification page will be displayed. Choose the relevant rectification reason and upload the supporting documents if required. Then click on 'Initiate' and submit with either DSC or EVC.



On successful submission, a message will pop up stating the rectification

# request Number.





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# **Practical Approach:**

# Filing an Appeal against Registration Order:

### **Facts of the Case:**

### Part-I: Cancellation of GST Registration

Centre Jurisdiction Date of Registration State Jurisdiction Commisionerate -State - Telangana, Division -26/02/2019

GSTIN / UIN Status

Cancelled suo-moto

MEDCHAL, Division -Hyderabad Rural, Circle -KUKATPALLY, Range -**HYDER NAGAR-II** 

KUKATPALLY (Jurisdictional Office)

Constitution of Business Taxpayer Type **Proprietorship** Regular

Compliance Rating Field Visit Conducted?

No NA

Name of the Proprietor / Director(s) / Partner(s) / Promoter(s)

Nature of Business Activities

Nature Of Core Business Activity

# Part-II: Revocation of Registration shall be made within 90 Days of Cancellation of order



## Part-III: Revocation order rejected by the Department:

shboard Serv	ices > Us	er Services	View Not	ices and Orders				
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,	Tion too					
View Notice	s and O	rders						
Notice/De Order 1		Issued By	Type ‡	Notice / Order Description	Date of Issuance	Due Date ‡	Amount of Demand	Download
ZA3603211	09910Z	Telangana	Order	Revocation Rejection order	12/03/2021	NA	NA	1
ZA3602211	149211	Telangana	Notice	Revocation SCN	08/02/2021	16/02/2021	NA	<u></u>
ZA3611200	19386W	Telangana	Order	Order for Cancellation of Registration	12/11/2020	NA	NA	<u>*</u>
ZA3611200	01112P	Telangana	Notice	Show Cause Notice for Cancellation of Registration	02/11/2020	10/11/2020	NA	2.
ZA3602190	213255	Telangana	Notice	Registration SCN	18/02/2019	26/02/2019	NA	<u>*</u>

### Part-IV: Revocation of Registration filing again:

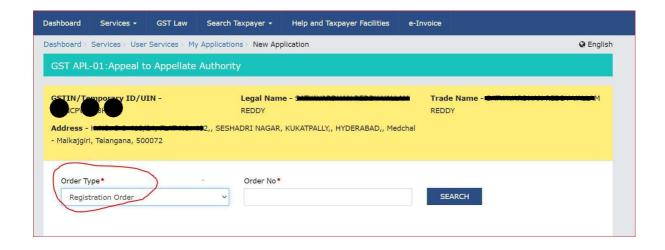


## Part-V: Appeal to the Appellate Authority

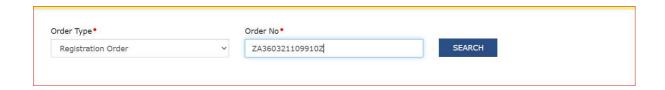
- Step-1: Go to the My Application"
- **Step-2: Select Application Type as Appeal to the Appellate Authority**
- **Step-3: Click on New Application**



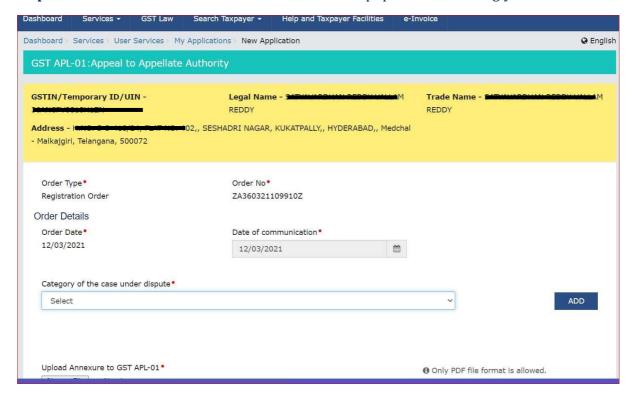
# Step-4: Select Order Type - Registration Order



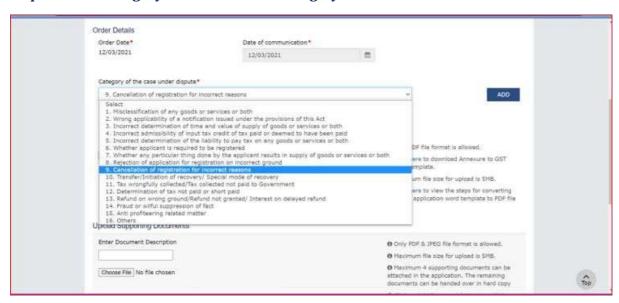
## Step-5: Enter the Oder No.



### Step-6: Click on Search: All other details will auto be populated accordingly



### Step-7: Select Category of the case under category



## **Step-8: Select Category of the case under category**

- √ Cancellation of registration for incorrect reasons
- $\checkmark$  Rejection of application for registration on incorrect ground

## Step-9: Click "Click here" to download the Annexure to GST APL-01

Upload Annexure to GST APL-01

Choose File No file chosen

Glick 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-10:** Fill the data and convert to PDF format

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.
- 1 Maximum file size for upload is 5MB.
- ① Click here to view the steps for converting the filled application word template to PDF file

## 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-Not Applicable Not Applicable
- (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-11: Upload the Annexure to FORM GST APL-01



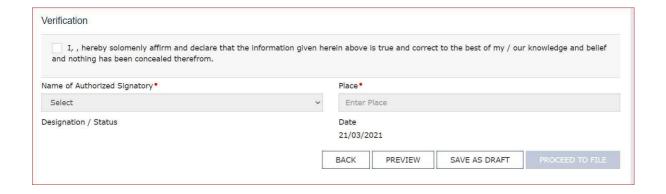
## Step-12: Upload the supporting documents



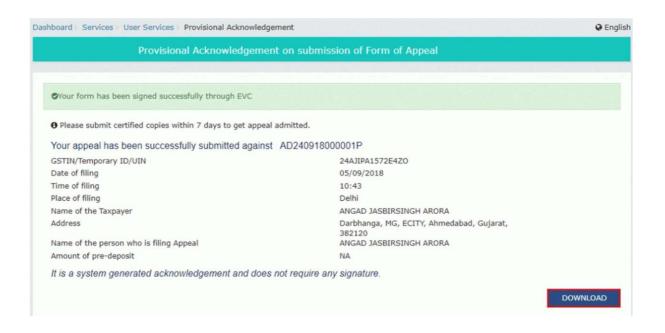
Step-13: Save as Draft

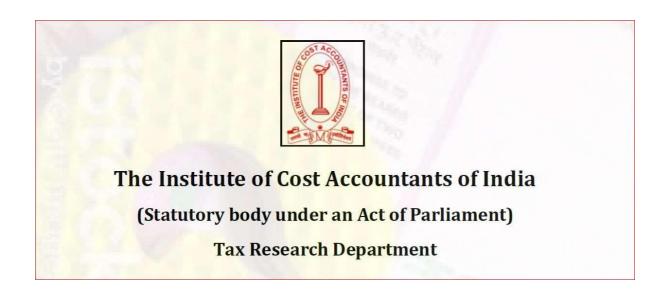
Step-14: Preview

**Step-15:** Proceed to file the application



# **Step-16:** Save the Acknowledgement Copy

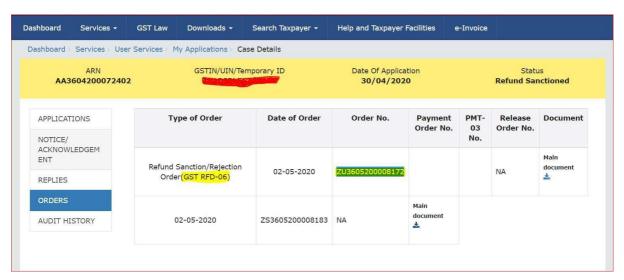




# **Practical Approach:**

# Filing an Appeal against Refund Order:

# **Facts of Case:**



Steps for Filing an Appeal against Refund Order:

Step-1: Go to the My Application"

**Step-2: Select Application Type as Appeal to the Appellate Authority** 

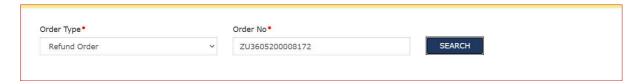
# **Step-3: Click on New Application**



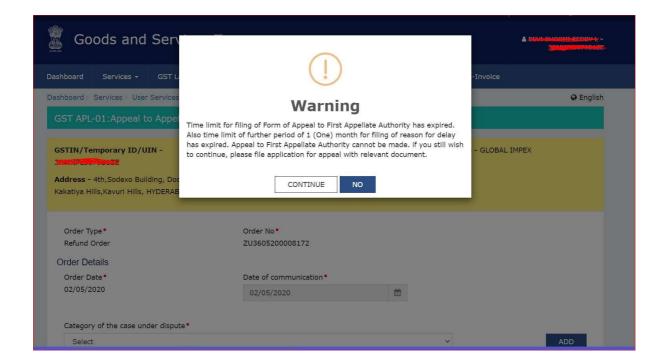
# Step-4: Select Order Type - Refund Order



## Step-5: Enter the Oder No. & Search



## Step-6: See the warning message as displayed





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## S.112 Appeals to Appellate Tribunal

#### **Appeal by Tax Payer**

- ♣ Any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act
- ▲ May appeal to the Appellate Tribunal against such order
- **Time Limit:** within 3 months from the date on which the order
- Form: GST APL 05
- ♣ Application rejected: If Tax or ITC or difference amount does not exceed Rs 50,000
- ♣ Pre-deposit: 20% of Disputed amount, subject to a Maximum amount of Rs 50Cr each in CGST & SGST or 100Cr in IGST Act (in addition to the first appeal)
- **Mode: Electronically**

### **Department Appeal to GSTAT:**

- The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or Commissioner of Union territory tax, call for and examine the record of any order passed by the <u>Appellate Authority</u> or the <u>Revisional Authority</u> under this Act or the SGST/UTGST Act, where the orders passed by his sub-ordinates
- **↓** Time Limit for D ept: 6 M onths

**₄** Form: GST APL-07

**Mode: Electronically** 

**GST APL-06:** Cross-objections before the Appellate Tribunal filed by the other party



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## S.117 Appeals to High Court

- Any person aggrieved by any order passed by the **State Bench** or **Area Benches** of the Appellate Tribunal may file an appeal to the High Court and
- High Court may admit such appeal, if it is satisfied that the case involves a **substantial question of law**.
- Time Limit: 180 Days
- ♣ The High Court may determine any issue which –
  (a) has not been determined by the State Bench or Area Benches; or
  (b) has been wrongly determined by the State Bench or Area Benches, by
  reason of a decision on such question of law as herein referred to in subsection (3).
- **Judgement:** Based on Majority of Judges
- → The provisions of the Code of Civil Procedure, 1908 relating to appeals to the High Court shall applicable



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## S.118 Appeals to Supreme Court

- ♣ An appeal shall lie to the Supreme Court
  - (a)from any order passed by the **National Bench** or **Regional Benches** of the Appellate Tribunal; or
  - (b) from any **judgment or order passed by the High Court** in an appeal made under section 117 in any case which, on its own motion or on an application made by or on behalf of the party aggrieved, immediately after passing of the judgment or order, the High Court certifies to be a fit one for appeal to the Supreme Court.
- Supreme Court may admit such appeal, if it is satisfied that the case involves a **substantial question of law**.
- **Judgement:** Based on Majority of Judges
- ♣ All other provisions of Section 117 would applicable
- → The provisions of the Code of Civil Procedure, 1908 relating to appeals to the High Court shall applicable.



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Filing Reply and Rectification Request during Revision order proceedings

## **S108 - Powers of Revisional Authority**

#### Sub-section (1):

- Subject to the provisions of section 121 and any rules made thereunder, the Revisional Authority may,
  - $\checkmark$  on his own motion,

(<u>or</u>)

- ✓ upon information received by him or on request from the Commissioner of State tax, or the Commissioner of Union territory tax,
- Call for and examine the record of any proceedings, and if he considers that
  - √ any decision

(<u>or</u>)

√ order passed

under this Act or under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act

- **♣** By any officer <u>subordinate</u> to him is
  - **erroneous** in so far
  - as it is prejudicial
  - **\*** to the **interest of revenue** and
  - s is illegal or improper or
  - **\Delta** has not taken into account certain material facts.
  - ❖ whether available at the time of issuance of the said order or not or
  - In consequence of an observation by the Comptroller and Auditor General of India,
- ♣ He may, if necessary, <u>stay the operation</u> of such <u>decision</u> or <u>order</u> for such period as he deems fit and
- ♣ After giving the person concerned an opportunity of being heard and
- After making such further inquiry as may be necessary, pass such order, as he thinks just and proper,
- Including **enhancing** or **modifying** or **annulling** the said decision or order.

#### Sub-section (2):

The Revisional Authority **shall not exercise** any power under sub-section (1), if—
(a)the order has been **subject to an appeal** under section **107** or section **112** or section **117** or section **118**; or

(b) the period specified under sub-section (2) of section 107  $\underline{\text{has not yet expired}}$  (i.e.,  $\underline{3}$   $\underline{\text{Months}}$ ) or

more than <u>3years</u> have expired after the passing of the decision or order sought to be revised; or

(c)the order has <u>already been taken for revision</u> under this section at an earlier stage; or

- (d) the order has been passed in exercise of the powers under sub-section (1)
- ➤ Provided that the Revisional Authority **may pass an order** under sub-section (1) on any point which has not been raised and decided in an appeal referred to in clause (a) of sub-section (2),
- ▶ before the expiry of a period of <u>one year</u> from the date of the order in such appeal or
- ➤ before the expiry of a period of **three years** referred to in clause (b) of that subsection, whichever is later.

#### **Sub-section (3):**

Every order passed in revision under sub-section (1) shall, **subject to the provisions** of section 113 or section 117 or section 118, be final and binding on the parties.

#### **Sub-section (6):**

For the purposes of this section, the term,

- (i) "record" shall include all records relating to any proceedings under this Act available at the time of examination by the Revisional Authority;
- (ii) "decision" shall include intimation given by any officer lower in rank than the Revisional Authority.



(Statutory body under an Act of Parliament)

Tax Research Department

# Filing Reply and Rectification request during proceedings and order of <u>First Appeal</u>

- 4 Application for appeal has to be submitted by the Taxpayer or any other person, if aggrieved with the order/ decision of the adjudicating authority passed under the provisions of the Act.
- The proper officer (as authorized by the Commissioner) of the tax department can also file appeal.
- All the Appeals submitted by the Appellant's (Taxpayer/ Tax Official) will land on the First Appellate Authority's Dashboard.
- ♣ The First Appellate Authority after verifying the form of Appeal will issue a date of hearing for the Appeal.
- ♣ The First Appellate Authority may, if sufficient cause is shown at any stage of hearing of an appeal, grant adjournment to the parties and adjourn the hearing of the appeal after recording reasons in writing.
- ♣ The First Appellate Authority after making such inquiry as may be necessary, pass such an <u>order</u>, <u>confirming</u>, <u>modifying</u> or <u>annulling</u> the decision or order appealed against.

### <u>Various</u> Status of the application for Proceedings & Order of First Appeal:

- **1.Appeal admitted**: Appeal application Form is successfully admitted by First Appellate Authority
- **2.Hearing notice issued**: When notice for hearing is issued by First Appellate Authority
- **3. Counter reply received**: When Counter Reply is received against notice
- **4.Show cause notice issued**: When Show cause notice is issued to taxpayer or concerned person
- **5.Appeal order passed**: Appeal is confirmed/modified/rejected by First Appellate Authority
- **6.Adjournment granted**: When hearing is adjourned and next date of hearing is fixed by First Appellate Authority
- **7.Rectification request received**: When application is submitted by taxpayer for Rectification of order
- **8.Rectification request rejected**: When application for Rectification is rejected by First Appellate Authority
- **9.Rectification order passed**: When application for Rectification is passed by First Appellate Authority

### **Taxpayers can view the notice issued to them as follows:**

After logging in to the GST portal, the taxpayers can navigate to

**Services > User Services > Additional Notices & Order** option.

- Taxpayer will get intimation of all notices and orders issued to them through SMS and e-mail.
- Maximum Adjournment can be granted 3 times to <u>each party</u> (appellant /respondent). However, Adjournment on account of administrative grounds cannot be counted.

### **♣** How to file a Reply or a Counter-reply?

One can file Reply to the Notice issued by the Appellate Authority from the "NOTICES" tab.

To file a counter-reply against the reply filed by the Tax Officials, navigate to the "REPLIES" tab.

- The below actions take place on the GST Portal once a Reply or a Counter-Reply is Filed
- ✓ **Acknowledgement** message is displayed, with the generated Reply Reference Number and other Reply details.
- ✓ Dashboard of the Taxpayer and the Tax Officials gets updated with the record of the filed Reply and the Status gets changed to "**Reply Submitted**"
- ✓ Taxpayer can view it from the following navigation: Services > User Services > View Additional Notices/Orders.
- ✓ Intimation of the Filed Reply is sent to the taxpayer on his/her registered email ID and mobile.

#### **Submission of request for rectification of an Appeal Order?**

Both Tax Officials and Taxpayers can submit request for rectification of an Appeal Order.

#### **♣** When to submit request for rectification of an Appeal Order?

Rectification of an Appeal Order can be passed, if **there is a mistake which is apparent on the records**. Rectification Request can be submitted **within 6 months** from the date of order, sought to be rectified.

## **♣** What actions take place on the GST Portal once a Rectification Request is submitted

- ✓ **Acknowledgement** message is displayed, with the generated Rectification Reference Number and other details.
- ✓ Dashboard of the Taxpayer and the Tax Officials gets updated with the record of the submitted Rectification Request and the Status gets changed to "Rectification Request Submitted"
- ✓ Taxpayer can view it from the following navigation: Services > User Services
   > View Additional Notices/Orders.
- ✓ **Intimation** of the submitted Rectification is sent to the taxpayer on his/her registered email ID and mobile.

## **How to know that the Tax Officials have taken action on my Rectification Request?**

Once you submit the Rectification Request, Appellate Authority will examine and take one of the following actions:

- Accept Rectification Request: In this case you can view the acceptance in the "RECTIFICATION" tab.
- However, the Rectification Order passed against your request will be available in the "ORDERS" tab.
- **Reject Rectification Request:** In this case you can view the rejection details in the "RECTIFICATION" tab.

[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	Par	rticulars	Central	State/	Integrated	Cess	Total ar	mount
of demand/			tax	UT	tax			
refund				tax				
	Amount	a) Tax/ Cess					< total	
	of	a) Tax/ Cess					>	
	demand	b) Interest					< total	< total
	created	b) interest					>	>
	(A)	c) Penalty					< total	
	(* *)	c) i charty					>	

d) Fees							
e) Other   charges   ctotal			d) Fees				
Charges			,			>	
Amount of demand admitted (B)			e) Other			< total	
Amount of demand admitted (B)			charges			>	
Amount of demand admitted (B)			a) Tay/Cass			< total	
Amount of demand admitted (B) d) Fees e) Other charges a) Tax/ Cess  Amount of demand admitted (B) b) Interest of c) Interest			a) Tax/ Cess			>	
of demand admitted (B) d) Fees e) Other charges a) Tax/ Cess  Amount of demand c) Penalty <pre></pre>			la) Tratamant			< total	
demand admitted (B)  d) Fees  e) Other charges  a) Tax/ Cess  Amount of  b) Interest  c) Penalty <pre></pre>			b) interest			>	
admitted (B)			a) Damalty			< total	< total
(B) d) Fees			(c) Penaity			>	>
e) Other charges  a) Tax/ Cess  Amount of  b) Interest  > < total			d) Face			< total	
charges		( <b>D</b> )	d) rees			>	
a) Tax/ Cess			e) Other			< total	
Amount b) Interest > < total >			charges			>	
Amount b) Interest > < total >			a) Tay/Cass			< total	
Amount b) Interest >			a) Tax/ Cess			>	
of >		A 4	h) Interest			< total	
	of demand disputed (C)		b) interest			>	
			a) Donalty			< total	< total
		C) Fenalty			>	>	
		d) Food			< total		
(C) d) Fees >		(C)	d) rees			>	
e) Other < 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	ımount
		al tax	tax	rated			
				tax			
						<	
	Tax/ Cess					total	
						>	
						<	
	Interest					total	
a) Admitted						>	< total
amount	Penalty					<total< td=""><td>&gt; 10tai</td></total<>	> 10tai
umoum	1 charty					>	
						<	
	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 or cess, or not exceeding Rs. 50 crore in respect of IGST	Tax/ Cess			< total >	
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	Amount payable			Debi		Amour	it paid		
No	n n	Integrate	Centr	State/U	CES	t	Integrate	Centr	State/U	CESS
		d tax	al tax	T tax	S	entr	d tax	al tax	T tax	
						У				
						no.				

1	2	3	4	5	6	7	8	9	10	11] 144
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>145</sup>
	Admitted					
	amount [in					
	the Table in					
	sub-clause					
	(a) of clause					
	15 (item (a))]					

## 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></signature>
Name of the Applicant:
FORM GST APL – 02

 $<sup>^{144} \</sup>text{Substituted}$  vide Notf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

<sup>&</sup>lt;sup>145</sup> Inserted *ibid* 

## [See rule 108(3)]

## 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. 8.Da	Date of acceptance/rejection of appeal te of appearance-	-	Date:	
Time	::			
9. C	ourt Number/ Bench	Court:Bench:		
Place:				
Date:				Signature>
		Name:		
		Designation:		

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

[See rule 109(1)]

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

1.	Name and designation of the appellant	Name
1.	Name and designation of the appellant	Na

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	Integrated	Cess
		tax	tax	
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	Particulars		Central	State/UT	Integrated	Cess	To	otal
demand/refund,			tax	tax	tax		amo	ount
if any	Amount of demand created, if any (A)	a) Tax/ Cess b) Interest					< total > < total > <	< total >

	c) Penalty			< total	
				> <	
	d) Fees			total	
				> <	
	e) Other charges			total	
	Charges			>	
	a) Tax/ Cess			< total	
				> <	
	b) Interest			total	
Amour		<u> </u>		> <	<
under disput	a) Donolty			total	total
(B)		<u> </u> 		> <	>
	d) Fees			total	
				>	
	e) Other			< total	
	charges			>	

Place:
Date:

Signature>

Name of the Applicant Officer:

Designation:

Jurisdiction:

## FORM GST RVN - 01<sup>146</sup>

[See rule 109B]

Reference No.	Date –
To,	
GSTIN:	
Order No. –	
Date -	
Notice unde	r section 108
Act/ the << Name of the State >> Goods and Se Services Tax Act, 2017/ the Union territory Cand Services Tax (Compensation to States) officer) is erroneous in so far as it is prejudic improper or has not taken into account certain	ersigned that decision/order passed under this ervices Tax Act, 2017/the Integrated Goods and Goods and Services Tax Act, 2017/ the Goods Act, 2017 by(Designation of cial to the interest of revenue and is illegal or material facts, and therefore, I intend to pass grounds specified in the document attached
You are hereby directed to furnis days from the date of service of this notice.	h a reply to this notice within seven working
You are hereby directed to appear by	pefore the undersigned on
· · · · · · · · · · · · · · · · · · ·	ed date or fail to appear for personal hearing on be decided ex parte on the basis of available
Place:	Signature:
Date:	Designation:
	Jurisdiction / Office

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<sup>&</sup>lt;sup>146</sup> Inserted vide Notf no. 74/2018-CT dt 31.12.2018

## FORM GST APL-04<sup>147</sup>

[See rules 109B, 113 (1) and 115 ]

## SUMMARY OF THE DEMAND AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY, REVISIONAL AUTHORITY, TRIBUNAL OR COURT

Date -

1. GSTIN/ Temporary ID/UIN -
ID/UIN -

3. Address of the appellant / person-

4. Order appealed against or intended to be revised - Number-5. Appeal no. Date-

6. Personal Hearing –

7. Order in brief-

Reference no. -

8. Status of order- Confirmed / Modified / Rejected

9. Amount of demand after appeal / revision:

Particu	Central tax		State / UT tax		Integrated tax		Cess		Total	
lars	Amo	Determ	Amo	Determ	Amo	Determ	Amo	Determ	Amo	Determ
	unt	ined	unt	ined	unt	ined	unt	ined	unt	ined
	in	Amoun	in	Amoun	in	Amoun	in	Amoun	in	Amoun
	dispu	t	dispu	t	dispu	t	dispu	t	dispu	t
	te /		te /		te /		te /		te /	
	earlie		earlie		earlie		earlie		earlie	
	r		r		r		r		r	
	order		order		order		order		order	
1	2	3	4	5	6	7	8	9	10	11
a) Tax										
b)										
Interes										
t										
c)										
Penalt										
у										
d) Fees										

-

<sup>&</sup>lt;sup>147</sup>Substituted vide Notf no. 74/2018-CT dt 31.12.2018

e)					
Others					
f)			;		
Refun					
d					

## 10. Place of supply wise details of IGST demand

Place of Supply	Demand	Tax	Interest	Penalty	Other	Total
(Name of State /						
UT)						
1	2	3	4	5	6	7
	Amount in dispute					
	/ earlier order					
	Determined					
	Amount					

Place:	
Date:	
	Signature:
	Name of the Appellate Authority / Revisional
	Authority/ Tribunal / Jurisdictional Officer
	Designation:
	Jurisdiction:

[See rule 110(1)]

#### **Appeal to the Appellate Tribunal**

- 1. GSTIN/Temporary ID/UIN -
- 2. Name of the appellant -
- 3. Address of the appellant –
- 4. Order appealed against-

Number- Date-

- 5. Name and Address of the Authority passing the order appealed against -
- 6. Date of communication of the order appealed against -
- 7. Name of the representative -
- 8. 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	Integrated	Cess
		tax	tax	
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- (v) Market value of seized goods
- 9. Whether the appellant wishes to be heard in person?
- 10. Statement of facts
- 11. Grounds of appeal
- 12. Prayer
- 13. Details of demand created, disputed and admitted

Particulars	Particu	lars	Central	State/UT	Integrated	Cess	Total a	mount
of demand			tax	tax	tax			
		a) Tax/					<total< td=""><td></td></total<>	
		Cess					>	
		b)					<	
	Amount	Interest					total	
	demanded/	microst					>	
	rejected >,	c)					<	<total< td=""></total<>
	if any	Penalty					total	>
	(A)	l'onarty					>	
		d) Fees					<total< td=""><td></td></total<>	
		u) 1 ees					>	
		e)					<total< td=""><td></td></total<>	

	Other charges			>	
	a) Tax/ Cess			< total	
	b) Interest			>	
Amount under dispute	c) Penalty			<pre>total &gt;</pre>	< total >
(B)	d) Fees			< total >	
	e) Other charges			< total >	
	a) Tax/ Cess			< total >	
	b) Interest			< total >	
Amount admitted (C)	c) Penalty			< total >	< 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	State/UT	Integrated	Cess	Total a	mount
		tax	tax	tax			
	Tax/ Cess					<total< td=""><td></td></total<>	
	Tax/ Ccss					>	
a) Admitted						<	<total< td=""></total<>
amount	Interest					total	>
						>	
	Penalty					<total< td=""><td></td></total<>	

				>	
				<	
	Fees			total	
				>	
	Other			<	
	charges			total	
	Charges			>	
b) Pre-deposit					
[20% of					
disputed					
tax/cess but					
not exceeding					
Rs.50 crore					
each in					
respect of				<	
CGST, SGST	Tax/ Cess			total	
or cess or not	Tax/ Cess			>	
exceeding					
Rs.100 crore					
in respect of					
IGST and					
Rs.50 crore in					
respect of					
cess] <sup>148</sup>					

(b) Details of payment of admitted amount and [pre-deposit of 20% of the disputed tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess]<sup>149</sup>

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

 $<sup>^{148}\</sup>text{Substituted}$  for "20% of disputed tax"vide Notf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

 $<sup>^{149}\</sup>text{Substituted}$  for "pre-deposit 20% of the disputed admitted tax and cess Vide Notf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

	State/UT	Cash	Ledger			
3.	2		edit			
		Le	dger			
	4. CESS	Cash	Ledger			
4.		Cı	edit			
		Le	dger			

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

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

15. [Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (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>150</sup>
	Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]					

### Verification

I, <	hereby	solemnly	affirm	and	declare	that	the
information given hereinabove is true a	nd corre	ct to the b	est of m	y kno	owledge	and b	elief
and nothing has been concealed therefrom	m.						

٠

 $<sup>^{150} \</sup>text{Inserted}$  vide Notf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

Place:		
Date:		
		C.

Signature>

Name of the Applicant: Designation /Status:

[See rule 110(2)]

## **Cross-objections before the Appellate Tribunal**

under sub-section (5) of section 112

Sr. No.		Particu	lars						
1	AppealNo	Date of fil	ling -						
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 th	e officer passi	ing the order ap	pealed against-					
8.	Date of communication of the	order appeale	d against-						
9.	Name of the representative-								
10.	Details of the case under dispu	ite-							
(i)	Brief issue of the case under d	ispute-							
(ii)	Description and classification	of goods/ serv	vices 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-	1	l						
11	State or Union Territory and the Commissionerate (Centre) in which the order or decision waspassed(Jurisdiction details)-								
12	Date of receipt of notice of app Tribunal by the appellant or the case may be-				as the				

			on or order appea	led against involve	es any question rela	ating to
13	place of sup	pıy -				
13	Yes	No				
14	1			a person other than	the Commissioner	of
11	State/UT tax	k/Centra	ıl tax			
	(i)			ating Authority-		
	(ii)		er Number and da			
	(iii) (iv)		IN/UIN/Tempor ount involved:	ary ID-		
	Head	Tax	Interest	Penalty	Refund	Total
	Integrated					
	tax					
	Central tax					
	State/UT					
	tax					
	Cess					
15	Details of pa	ayment	•		•	•
	Head	Tax	Interest	Penalty	Refund	Total
	Central tax					
	State/UT					
	tax					
	Integrated					
	tax					
	Cess					
	Total					
	In case of co	oss-obi	 ections filed by t	he Commissioner	   State/UT tax/Centr	_  al tax:
16		.000 001	cononi inca by t		Suite, CT turi, Colli	

	(i)	Amount of tax demand dropped or reduced for	
		the period of dispute	
	(ii)	Amount of interest demand dropped or	
		reduced for the period ofdispute	
	(iii)	Amount of refund sanctioned or allowed for	
		the period ofdispute	
	(iv)	Whether no or lesser amount imposed as penalty	
		TOTAL	
17	Relief	s claimed in memorandum of cross -objections.	
18	Groun	nds of Cross objection	
		Verification	
	I,		ne respondent,
	doher	ebydeclare that what is stated above is true to the best of my	information andbelief.
	Verifi	edtoday,thedayof	<u>2</u> 0
	Place: Date:	<signature></signature>	
			me of the Applicant/ Officer: Status of Applicant/ officer:

[See rule 111(1)]

### Application to the Appellate Tribunal under sub section (3) of Section 112

1. Name and Designation of the appellant Name:

Designation
Jurisdiction
State/Center-

Name of the State:

- 2. GSTIN/Temporary ID/UIN-
- 3. Appellate Order no.

Date-

- 4. Designation and Address of the Appellate Authority 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	Integrated	Cess
		tax	tax	
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- 7. Statement of facts-
- 8. Grounds of appeal-
- 9. Prayer-

#### 10. Amount demanded, disputed and admitted:

Particulars	Particulars		Centr	State/	Integ	Cess	Total amount	
of			al tax	UT	rated			
demand, if				tax	tax			
any	Amount of	a) Tax/ Cess					< total	
	demand	l, if b) Interest					>	<
	created, if						< total	total
	any						>	>
	(A)	c) Penalty					< total	

						>	
		d) Fees				< total	
						>	
		e) Other				< total	
		charges				>	
		a) Tax/ Cess				< total	
						>	
unde		b) Interest				< total	
	Amount					>	<
	under	c) Penalty				< total	total
	dispute					>	>
	(B)	d) Fees			< total		
		4)1 003				>	
		e) Other				< total	
		charges				>	

Place: Date:		< Signature
	Designation:	Name of the Officer:
	Designation.	Jurisdiction:-

[See rule 114(1)]

## **Appeal to the High Court under section 117**

1.	Appeal filed byTaxable person / Government of <>								
2.	GSTIN/ Temporary ID/UIN- Name of the appellant/ officer-								
3.	<del>-</del> -		mliaahla						
3. 4.	Permanent address of the appellant, if applicable- Address for communication-								
5.	Order appealed against Number Date-								
6.	Name and Address of the A				ed against-				
7.	Date of communication of			TI					
8.	Name of the representative								
9.	Details of the case under dispute:								
	(i) Brief issue of the case	e under disput	e with synopsi	S					
	(ii) Description and class	ification of go	ods/ services i	n dispute					
	(iii) Period of dispute								
	(iv) Amount under dispute			1					
	Description	Central tax	State/ UT	Integrated	Cess				
			tax	tax					
	a) Tax/ Cess								
	b) Interest								
	c) Penalty								
	d) Fees								
	e) Other charges								
10. 11.	(v) Market value of seize Statement of facts Grounds of appeal	ed goods							
12.	Prayer								
13.	·								
		Verifica	tion						
	>, he ve is true and correct to the be								
Place: Date:									
					<signature></signature>				
				=	Name:				
				De	signation/Status:				