

Adjudication (Theory and Practical Aspects)



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Chapter – XII

Assessment

- Definition - 2(11) of CGST Act, 2017
 - Sections –6 [59 to 64]
 - Rules –3 [98 to 100]
 - Forms –18 + 2
- ASMT –1 to ASMT –18
- DRC –01 & DRC –07

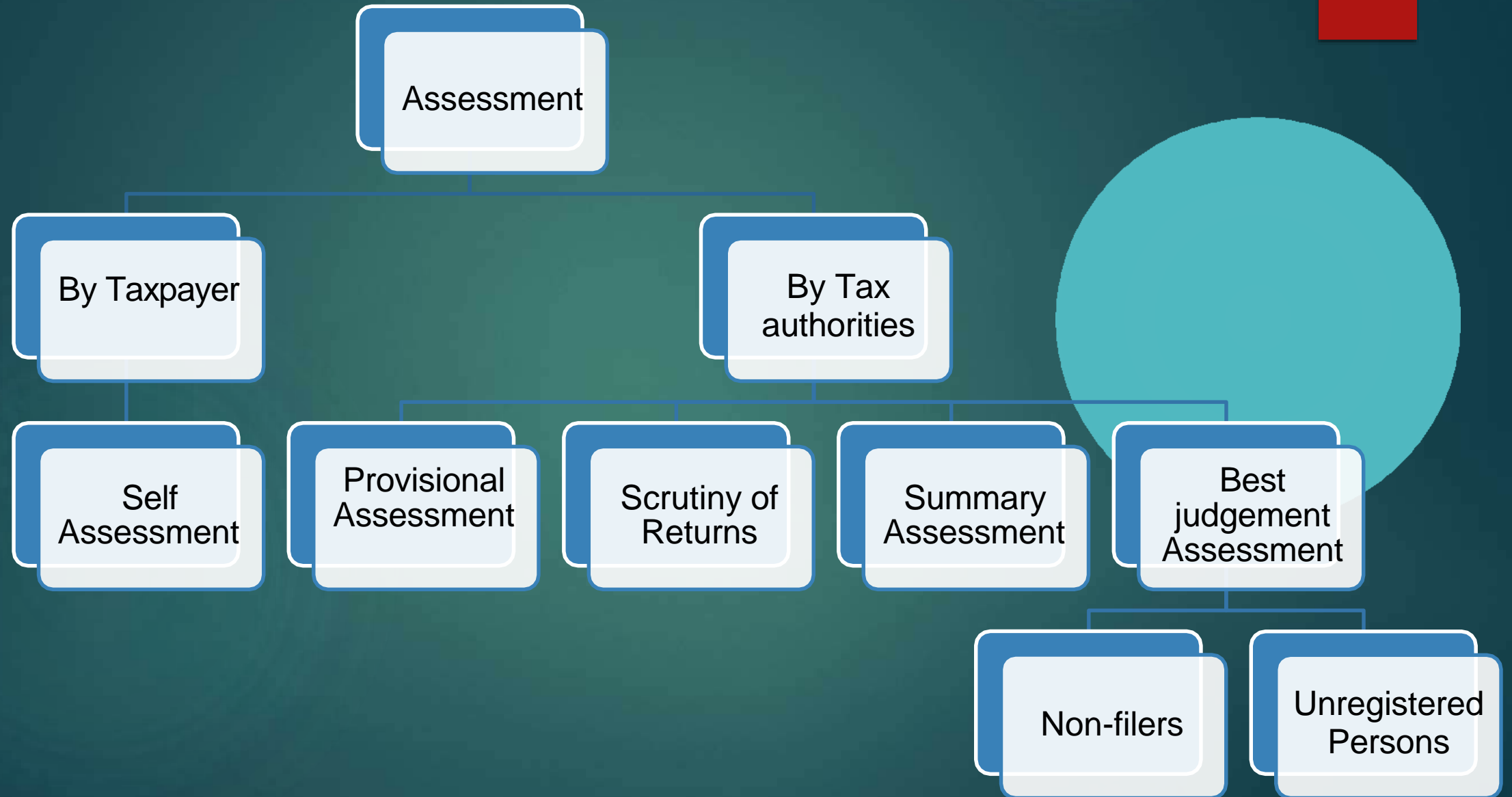


ASSESSMENT AND ITS TYPES

Section 2(11) of CGST Act, 2017 - “assessment” means determination of tax liability under this Act and includes self-assessment, re-assessment, provisional assessment, summary assessment and best judgment assessment,

Types:

- Self Assessment
- Re-assessment/ Scrutiny assessment
- Provisional Assessment
- Summary Assessment
- Best Judgement Assessment



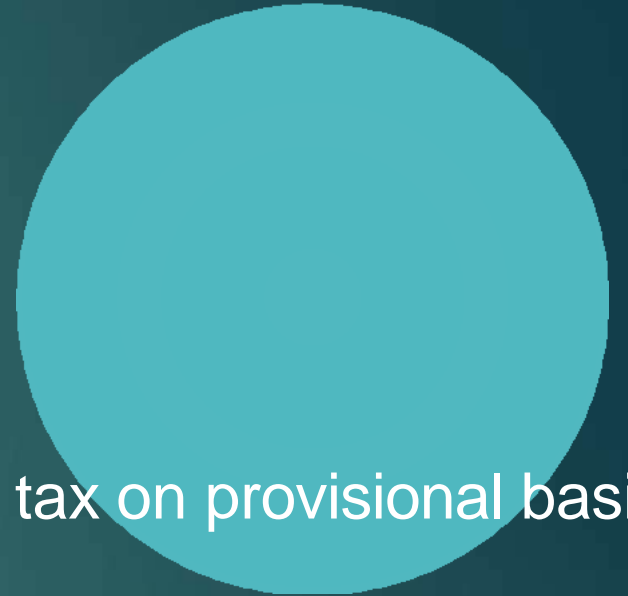
SELF ASSESSMENT – SEC 59

Every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period as specified under section 39

- Section 39 - Furnishing of returns.
- GSTR-3B – Regular Return
- GSTR-4 – Composition Dealers
- GSTR-5 – NR Taxable Person
- GSTR-6 – ISD Return
- GSTR-7 – TDS Return

PROVISIONAL ASSESSMENT – Sec 60

- Why & When?
 - where the taxable person is unable to determine
 - The value of goods or services or both
 - The rate at which tax is payable
- How?
 - Write to the Proper Officer giving reasons for payment of tax on provisional basis
- Time Line?
 - Proper officer shall pass an order within 90 days allowing payment of tax on provisional basis indicating the value and rate of tax



PROVISIONAL ASSESSMENT – Sec 60

- Surety?

The taxable person executes a bond with surety or security to pay the differential between finally assessed tax and provisionally assessed tax.

- Final assessment ?

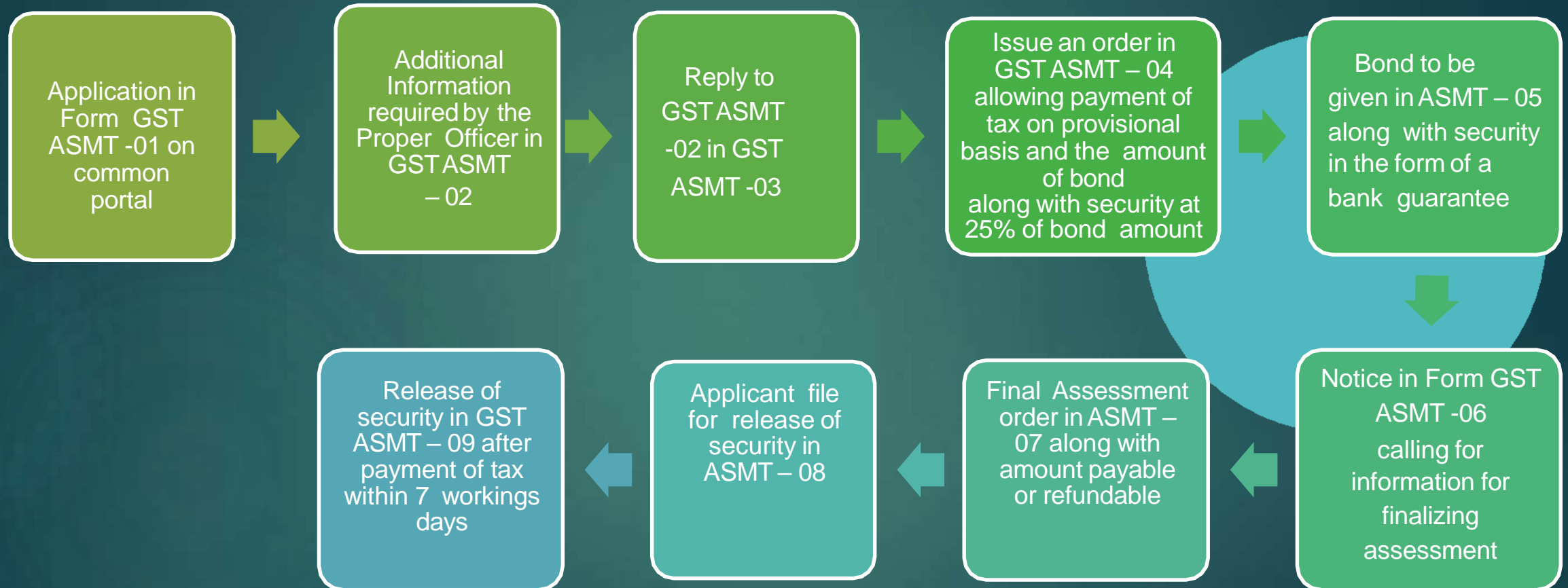
- within 6 months from date of provisional assessment order.
- Can be extended for a further period of 6 months by JC/AC
- Can be extended for such further period not exceeding 4 years by Commissioner.

- Interest?

Tax to be paid along with interest at 18% and refund, if any can also be taken with interest.

PROVISIONAL ASSESSMENT - Procedure

9



9

Provisional Assessment – Interest on Differential Tax

Tax Determined
in Final
Assessment

>

Tax already
paid
provisionally

=

Differential Tax to
be paid with
interest @ not
exceeding 18%

Tax Determined
in Final
Assessment

<

Tax already
paid
provisionally

=

Differential Tax to be
claimed as refund
with interest @ not
exceeding 6%

PROVISIONAL ASSESSMENT - Forms

Forms	Particulars	Rule
GST ASMT-01	Application for Provisional Assessment under section 60	Rule 98(1)
GST ASMT-02	Notice for Seeking Additional Information / Clarification / Documents for provisional assessment	Rule 98(2)
GST ASMT-03	Reply to the notice seeking additional information	Rule 98(2)
GST ASMT-04	Order of Provisional Assessment	Rule 98(3)
GST ASMT-05	Furnishing of Security	Rule 98(3)
GST ASMT-06	Notice for seeking additional information / clarification / documents for final assessment	Rule 98(3)
GST ASMT-07	Final Assessment Order	Rule 98(3)
GST ASMT-08	Application for Withdrawal of Security	Rule 98(3)
GST ASMT-09	Order for release of security or rejecting the application	Rule 98(3)

Form GST ASMT – 04

[See rule 98(3)]

Reference No.:

Date

To

GSTIN -

Name -

Address -

Application Reference No. (ARN)

Dated

Order of Provisional Assessment

This has reference to your application mentioned above and reply dated-----, furnishing information/documents in support of your request for provisional assessment. Upon examination of your application and the reply, the provisional assessment is allowed as under:

<< text >>

The provisional assessment is allowed subject to furnishing of security amounting to Rs.-----
----- (in words) in the form of ----- (mode) and bond in the prescribed format by ----
----- (date).

Please note that if the bond and security are not furnished within the stipulated date, the provisional assessment order will be treated as null and void as if no such order has been issued.

Signature

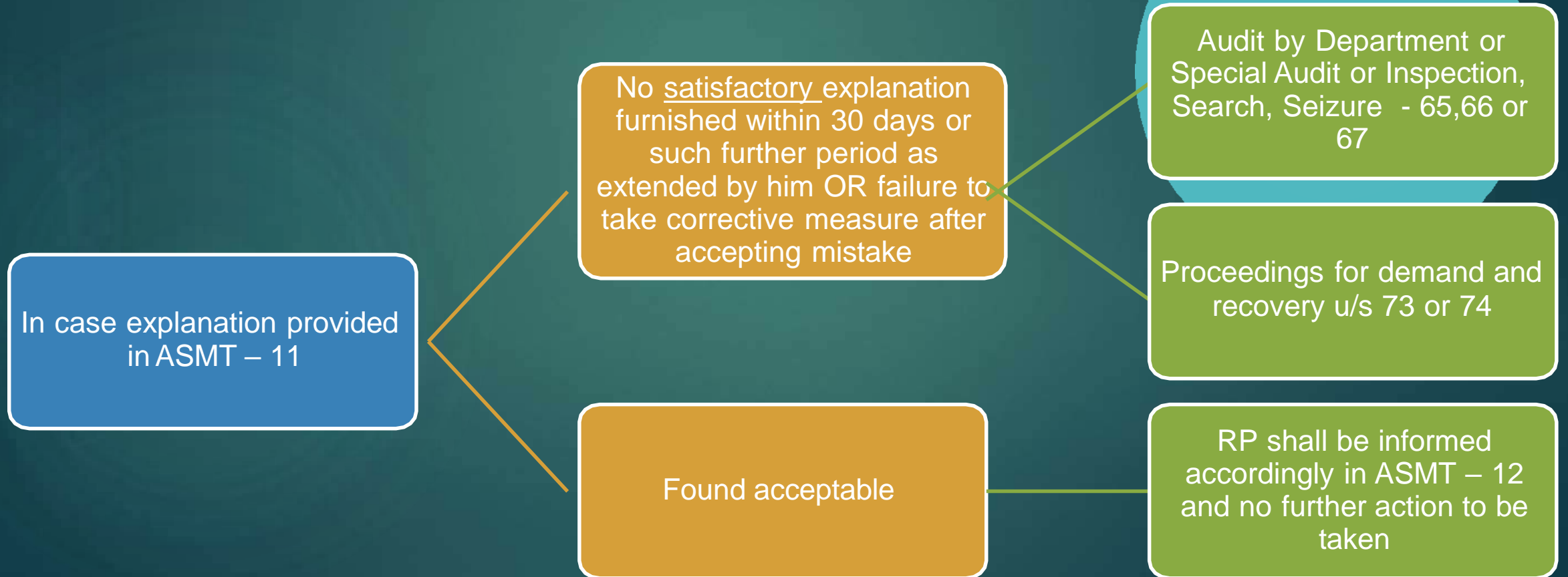
Name

Designation

SCRUTINY OF RETURNS

SECTION 61 r/w rule 99

- Proper Officer will scrutinize the return and related particulars furnished by the registered person to verify the correctness of the return and inform him of the discrepancies noticed in ASMT -10 , if any.



Form GST ASMT - 10
[See rule 99(1)]

Reference No.:

Date:

To _____

GSTIN:

Name :

Address :

Tax period -

F.Y. -

Notice for intimating discrepancies in the return after scrutiny

This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed:

<< text >>

You are hereby directed to explain the reasons for the aforesaid discrepancies by -----
- (date). If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

Signature
Name
Designation

Form GST ASMT-12

[See rule 99(3)]

Reference No.:

Date:

To

GSTIN
Name
Address

Tax period -
ARN -

F.Y. -
Date -

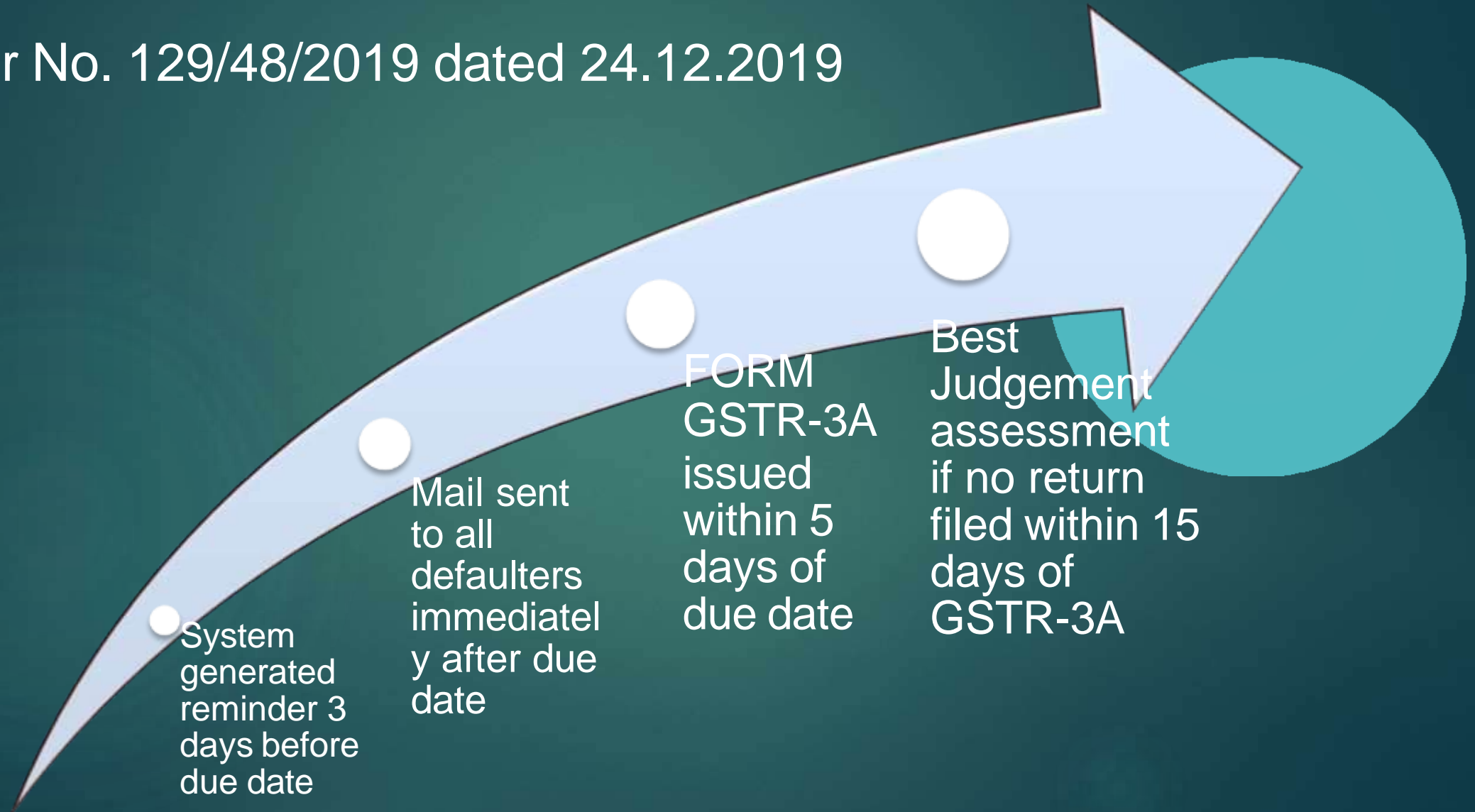
Order of acceptance of reply against the notice issued under section 61

This has reference to your reply dated ----- in response to the notice issued vide reference no. ----- dated --- . Your reply has been found to be satisfactory and no further action is required to be taken in the matter.

Signature
Name
Designation

ASSESSMENT OF non-filers of returns SECTION 62 r/w rule 100

Circular No. 129/48/2019 dated 24.12.2019



ASSESSMENT OF non-filers of returns

SECTION 62 r/w rule 100

- ❖ Notwithstanding anything to the contrary contained in section 73 or section 74,
- ❖ where a registered person fails to furnish the return under section 39 or section 45,
- ❖ even after the service of a notice under section 46,
- ❖ the proper officer may proceed to assess the tax liability of the said person
- ❖ to the best of his judgment taking into account all the relevant material which is available or which he has gathered and
- ❖ issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.

ASSESSMENT OF non-filers of returns

SECTION 62 r/w rule 100

- ❖ Where the registered person furnishes a valid return
 - ❖ within thirty days of the service of the assessment order under sub-section (1),
 - ❖ the said assessment order shall be deemed to have been withdrawn but
 - ❖ the liability for payment of interest under sub-section (1) of section 50 or for payment of late fee under section 47 shall continue.
- ❖ Penalty Applicable?
 - ❖ Section & Rules are Silent.
 - ❖ What the Form has to say about Section 122 ?
 - ❖ Non payment /Short Payment for more than 3 months?
 - ❖ Short Deducted or Collected / Deducted or collected but not paid

Form GSTR – 3A
[See rule 68]

Reference No:

Date:

To

____ GSTIN
____ Name
____ Address

Notice to return defaulter u/s 46 for not filing return

Tax Period -

Type of Return -

Being a registered taxpayer, you are required to furnish return for the supplies made or received and to discharge resultant tax liability for the aforesaid tax period by due date. It has been noticed that you have not filed the said return till date.

2. You are, therefore, requested to furnish the said return within 15 days failing which the [tax liability may] be assessed u/s 62 of the Act, based on the relevant material available with this office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.
3. Please note that no further communication will be issued for assessing the liability.
4. The notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the assessment order.

[5. This is a system generated notice and does not require signature.]

Or

Notice to return defaulter u/s 46 for not filing final return upon cancellation of registration

Cancellation order No. —

Date —

Application Reference Number, if any -

Date -

Consequent upon applying for surrender of registration or cancellation of your registration for the reasons specified in the order, you were required to submit a final return in form **GSTR-10** as required under section 45 of the Act.

2. It has been noticed that you have not filed the final return by the due date.
3. You are, therefore, requested to furnish the final return as specified under section 45 of the Act within 15 days failing which your tax liability for the aforesaid [tax period may] be determined in accordance with the provisions of the Act based on the relevant material available with or gathered by this office. Please note that in addition to tax so assessed, you will also be liable to pay interest as per provisions of the Act.

ASSESSMENT OF UNREGISTERED PERSONS

– Section 63 r/w Rule 100

- Where
 - A **taxable person fails to obtain registration** even though liable to do so OR
 - Whose registration has been cancelled u/s 29(2) but liable to pay tax
- **Opportunity of being heard to be given** - The proper officer shall issue a notice in GST ASMT –14 and summary thereof in DRC-01 and allow 15 days time
- The proper officer may proceed to assess the tax liability to the best of his judgement for the relevant periods and issue an assessment order in GST ASMT – 15 and summary order in DRC-07 within a period of five years from the date specified under Section 44 for furnishing of annual return for the FY to which tax not paid relates

FORM GST ASMT-13
[See rule 100(1)]

Reference No.:

Date:

To

(GSTIN/ID)

Name

(Address)

Tax Period :

F.Y.:

Return Type :

Notice Reference No.:

Date :

Act/ Rules Provisions:

Assessment order under section 62

(Assessment order under Section 62)

Preamble - << standard >>

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Discussions and Findings :

Conclusion :

Amount assessed and payable (Details at Annexure):

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

Form GST ASMT - 14
[See rule 100(2)]

Reference No:

Date:

To _____
Name
Address

Tax Period --

F.Y. -----

Show Cause Notice for assessment under section 63

It has come to my notice that you/your company/firm, though liable to be registered under section ----- of the Act, have/has failed to obtain registration and failed to discharge the tax and other liabilities under the said Act as per the details given below:

Brief Facts –
Grounds –
Conclusion -

OR

It has come to my notice that your registration has been cancelled under sub-section (2) of section 29 with effect from ----- ¹[vide Order Reference No. -----, dated -----] and that you are liable to pay tax for the above mentioned period.

Therefore, you are hereby directed to show cause as to why a tax liability along with interest not be created against you ²[***] and why penalty should not be imposed for violation of the provisions of the Act or the rules made thereunder.

In this connection, you are directed to appear before the undersigned on----- (date)
at (time)

Signature
Name
Designation
¹[Address]

SUMMARY ASSESSMENT

SECTION 64 and RULE 100

- Pre –requisites –
 - **Evidence** showing tax liability of a person
 - Previous permission of AC/ JC
 - Sufficient grounds to believe that any delay in doingso may adversely affect the interest of revenue
- Issue an assessment order in GST ASMT –16 and a summary thereof in DRC-07
- Within 30 days of issue of order, the taxable person [GST ASMT -17] may make an application for withdrawal of the above order,
- the AC/JC feels that such order is erroneous pass an order of withdrawal in GST ASMT -18. If they feel the order is correct, they can reject the application with the same form ASMT-18.
- Then follow procedure as per Section 73 or 74

Assessment order under section 64

Preamble - << standard >>

It has come to my notice that un-accounted for goods are lying in stock at godown-----
---- (address) or in a vehicle stationed at ----- (address & vehicle detail) and you were
not able to, account for these goods or produce any document showing the detail of the
goods.

Therefore, I proceed to assess the tax due on such goods as under:

Introduction :

Discussion & finding :

Conclusion :

Amount assessed and payable (details at Annexure) :

(Amount in Rs.)

2[Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												1.

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

Thank you

Thanks for your Patience and Time



Appeals (Theory and Practical Aspects)



Rohit Kumar Singh
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Appeal Hierarchy under GST Regime

Appeal Level	Orders Passed by	Appeal Preferred to	Sections – CGST Act, 2017
1 st	Adjudicating Authority	First Appellate Authority	107
2 nd	First Appellate Authority	Appellate Tribunal	109,110
3 rd	Appellate Tribunal	High Court	111-116
4 th	High Court	Supreme Court	117-118

Appeals to Appellate Authority – Sec 107

- Section 107 provides power to **appeal against any order or decision** passed by adjudicating authority -
 - Within 3 months from the date of order communicated - Person i.e., Tax Payer
 - Within 6 months from the date of order communicated - Commissioner or any of his Subordinate Officer i.e., Department
- If sufficient cause for delay - Appellate authority may accept, subject to satisfaction- section 107(5)

Appeals to Appellate Authority

- **Pre Deposit** – Full amount of **admitted** tax, interest, fine, fees etc. and **10% of disputed amount**
- **Deemed Stay**- If amount paid under subsection (6), the recovery proceeding for the balance shall be deemed to be stayed – section 107(7)

Application by the Commissioner i.e. **Departmental Appeal** [Section 107(2)]

- The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or the Commissioner of Union territory tax, call for and examine the record of any proceedings in which an **adjudicating authority** has passed any decision or order under the CGST/SGST/UTGST Act, for the purpose of **satisfying himself as to the legality or propriety of the said decision or order** and may, by order, direct any officer subordinate to him to apply to the Appellate Authority.

Practical Aspects Relating to Departmental Appeal

Sl. No	Particulars	Detail	Source
1	Time limit for Departmental Appeal	Within 6 months from the date of communication of the said decision or order for the determination of such points arising out of the said decision or order as may be specified by the Commissioner in his order	Section 107(2)
2	Prescribed Form for Departmental Appeal	FORM GST APL-03 to be filed either electronically or otherwise as may be notified by the Commissioner. Hard copy shall be submitted to the Appellate Authority and accompanied by a certified copy of the decision or order appealed against along with the supporting documents within 7 days of filing the application	Rule 109(1)

Form and Mode of filling an Appeal by an Appellant [Rule 108]

- **GST APL-01** to be filed either electronically or otherwise as may be notified by the Commissioner & a **provisional acknowledgement** shall be issued to the appellant immediately – **Rule 108(1)**
- A **final acknowledgement**, indicating the appeal number shall be issued in **FORM GST APL-02** by the **Appellate Authority** or an **officer authorized** by him in this behalf— **Rule 108(3)**

Appeals to Appellate Authority – Sec 107

- Opportunity of Being heard **to be provided to the appellant-** Section 107(8)

ADJOURNMENT

- Appellate authority may grant **adjournment up to three times** to a party- Section 107(9)

SPEAKING ORDER

The order of the Appellate Authority disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for such decision - **Section 107(12)**

Powers of Revisional Authority – Sec 108

- Section 108 provides power to :-

Revisional Authority to revise any order subject to non appealable decisions and order under section 121 of the CGST Act

- 2) The Revisional Authority **shall not exercise any power** under **Section 108(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 Section 107(2) has not yet expired or more than three years have expired after the passing of the decision or order sought to be revised; **or**
- (c) the order has already been taken for revision under this section at an earlier stage; **or**
- (d) the **order has been passed** in exercise of the powers under sub-section (1)

Constitution of Appellate Tribunal and Benches thereof

– Sec 109

- ✓ **Minimum number of members** - In the absence of a Member in any Bench due to vacancy or otherwise, any appeal may, with the approval of the President/State President, be heard by a Bench of two Members. Provided that any appeal where :
 - the 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 any order appealed against
 - does not exceed five lakh rupees and which does not involve any question of law may, with the approval of the President and subject to such conditions as may be prescribed on the recommendations of the Council, be heard by a bench consisting of a single member.

Constitution of Appellate Tribunal and Benches thereof – Sec 109

- ✓ **Decision by Majority Vote [Section 109(11)]** If the Members of the Bench differ in opinion on any point, it shall be decided according to the opinion of the majority, if there is a majority, but if the Members are equally divided, they shall state the point or points on which they differ, and the case shall be referred by the President/State President for hearing on such point or points to one or more of the other Members of the other Benches and such point or points shall be decided according to the opinion of the majority of Members who have heard the case, including those who first heard it.
- No act or proceedings of the Appellate Tribunal shall be questioned or shall be invalid merely on the ground of the existence of any vacancy or defect in the constitution of the Appellate Tribunal.

Qualification of Members – Sec 110(1)

✓ Criteria for Appointment

- President [Section 110(1)(a)]

- Judge of the Supreme Court or

- is or has been the Chief Justice of a High Court, or is or has been a Judge of a High Court for a period not less than five years;

- Judicial Member [Section 110(1)(b)]

- Judge of the High Court; or

- is or has been a District Judge qualified to be appointed as a Judge of a High Court; or

- is or has been a Member of Indian Legal Service and has held a post not less than Additional Secretary for three years.

Qualification of Members – Sec 110(1)

✓ Technical Member (Centre)- [Section 110(1)(c)]

- he is or has been a member of Indian Revenue (Customs and Central Excise) Service, Group A, and
- Has completed at least fifteen years of service in Group A;

➤ Technical Member (State)- [Section 110(1)(d)]

- he is or has been an officer of the State Government not below the rank of Additional Commissioner of Value Added Tax or the State goods and services tax or such rank as may be notified by the concerned State Government on the recommendations of the Council with atleast three years of experience in the administration of an existing law or the State Goods and Services Tax Act or in the field of finance and taxation.

Procedure before Appellate Tribunal – Sec 111

- ✓ The Appellate Tribunal shall not be bound by the procedure laid down in the code of Civil Procedure, 1908, but shall be guided by the **Principles of Natural Justice** and subject to the provisions of this Act, shall have the power to regulate its own procedure.
- ✓ The Appellate Tribunal shall have the same powers as are vested in Civil Court, while trying a suit in respect of the following matters:-
 - Summoning and enforcing the attendance of any person and examining him on oath
 - Requiring the discovery and production of documents
 - Receiving evidence on affidavit
 - Requisitioning any public record or a document or a copy thereof
 - Issuing commissions for the examination of witnesses or documents
 - Dismissing a representation or deciding it ex-parte
 - Setting aside any order of dismissal of representation for default or any order passed by it ex-parte
 - Any other matter which may be prescribed

Procedure before Appellate Tribunal – Sec 111

- ✓ An order passed by the Appellate Tribunal may be enforced by it in the same manner as if it were a decree made by a court and it shall be lawful for the Appellate Tribunal to send for the execution of its orders to the Court within the local limits of whose jurisdiction :
 - in case of an order against the company: the registered office of the company is situated
 - In case of the order against any other person: the person concerned voluntarily resides or carries on business or personally works for gain
- ✓ All the proceedings before the appellate tribunal shall be deemed to be judicial proceedings and Appellate tribunal shall be deemed to be civil court

Appeals To Appellate Tribunal – Sec 112

- ✓ Section 112 provides power to appeal against any order or decision passed by adjudicating authority*
 - - Within 3 months from the date of order communicated to the person-By Tax payer
 - Within 6 months from the date of order passed- By Commissioner or any of his Subordinate Officer
- ✓ The appellate tribunal may refuse to admit the application if the amount involved does not exceed Rs. 50,000
- ✓ Memorandum of cross-objection may be filed within forty five days of receipt of the notice (Period extendable by further 45 days) - FORM GST APL-06- to be filed in quintuplicate
- ✓ An appeal to the Appellate Tribunal shall be filed electronically, in FORM GST APL-05, Hard copy of FORM GST APL-05 shall be submitted to the Registrar in quintuplicate and shall be accompanied by a certified copy of the decision or order appealed against along with the supporting documents and a fees 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:

Appeals To Appellate Tribunal – Sec 112

- ✓ Where the hard copy of the appeal and documents are 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 hard copy of the appeal and documents are submitted after seven days, the date of filing of the appeal shall be the date of submission of documents. The appeal shall be treated as filed only when the final acknowledgement indicating the appeal number is issued
- ✓ The fees for filing and 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.
- ✓ Pre Deposit – Full amount of **admitted** tax, interest, fine, fees etc. and **20% of disputed amount**
- ✓ Deemed Stay- If amount paid under subsection (8), the recovery proceeding for the balance shall be deemed to be stayed – section 107(9)
- ✓ 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.

Application by Commissioner [**Departmental Appeal**] [**Section 112(3)**]

- 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 Appellate Authority or the Revisional Authority under this Act or the SGST Act or the UTGST Act for the purpose of satisfying himself as to the **legality or propriety** of the said order and may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal.

Practical Aspects Relating to Departmental Appeal to appellate tribunal

Sl. No.	Particulars	Detail	Source
1	Time limit for Departmental Appeal	Within 6 months from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified by the Commissioner in his order.	Section 112(3)
2	Mode and Prescribed Form of filing Departmental Appeal	FORM GST APL-07 to be filed on the Common Portal	Rule -111(1)

Orders of Appellate Tribunal – Sec 113

- ✓ The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, or may refer the case back to the Appellate Authority, or the Revisional Authority or to the original adjudicating authority, with such directions as it may think fit
- ✓ Adjournment: Maximum Three
- ✓ The Appellate Tribunal may amend any order passed by it under sub-section (1) so as to rectify any error apparent on the face of the record, within a period of three months from the date of the order:
- ✓ Provided that no amendment which has the effect of enhancing an assessment or reducing a refund or input tax credit or otherwise increasing the liability of the other party, shall be made, without giving an opportunity of being heard.

Orders of Appellate Tribunal – Sec 113

- ✓ The Appellate Tribunal shall, as far as possible, hear and decide every appeal within a period of one year from the date on which it is filed.
- ✓ The Appellate Tribunal shall send a copy of every order passed under this section to the Appellate Authority or the Revisional Authority, or the original adjudicating authority, as the case may be, the appellant and the jurisdictional Commissioner or the Commissioner of State tax or the Union territory tax.
- ✓ Orders passed by the Appellate Tribunal on an appeal shall be final and binding on the parties.

Interest on refund of amount paid for admission of appeal

– Sec 115

- ✓ Where an amount paid by the appellant under sub-section (6) of section 107 or sub-section (8) of section 112 required to be refunded consequent to any order of the Appellate Authority or of the Appellate Tribunal, interest at the rate specified under section 56 (6%) shall be payable in respect of such refund from the date of payment of the amount till the date of refund of such amount.

Appeal to High Court – Sec 117

S.No	Particulars	Details	Source
1	Eligible to file the Appeal	Any person aggrieved by any order passed by the State Bench or Area Benches of the Appellate Tribunal	Section 117(1)
2	When the High Court may admit an appeal	If the High Court is satisfied that the case involves a substantial question of law, it may admit such an appeal	Section 117(1)
3	Time limit for filing appeal to High Court (HC)	180 days from the date on which the order appealed against is received by the aggrieved person	Section 117(2)]
4	Formulation of question of law	Where High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question.	Section 117(3)]
5	Hearing of appeal	The appeal shall be heard only on the question so formulated. However, the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question	Section 117(3)]

6	Pronouncement of judgement	The High Court shall decide the question of law so formulated and deliver such judgement thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.	Section 117(4)
7	Determination of other issues	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 referred to in Sec 117(3) .	Section 117(5)
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	Rule 115
9	Disqualification for misconduct of an authorised representative	Where an authorised representative is found guilty of misconduct in connection with any proceedings under the CGST Act, the Commissioner may disqualify him from appearing as an authorised representative	Rule 116

Appeal to Supreme Court – Sec 118

To Supreme Court

- 1. Order Passed By the National Bench or Regional Bench of the Appellate Tribunal OR
- 2. Judgment of High Court under section 117J

Code of Civil Procedure

- The provisions of the Code of Civil Procedure, 1908, relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under this section as they apply in the case of appeals from decrees of a High Court

Judgment - Varied / Reversed

- Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 117 in the case of a judgment of the High Court.

Sums due to be Paid, notwithstanding appeal etc – Sec 119

- The sum dues to the –Government in accordance with an order passed by:-
 - The National, Regional State Bench or Area Bench or
 - High Court

Shall be payable notwithstanding that an appeal has been preferred to High Court or Supreme Court

Non Appealable decisions and orders – Sec 121

In following matters, no appeals shall lie against any decision taken or order passed:-

- (a) an order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer; or
- (b) an order pertaining to the seizure or retention of books of account, register and other documents; or
- (c) an order sanctioning prosecution under this Act; or
- (d) an order passed under section 80.

FAQ on Practical filing of Appeals on GSTN Portal

**Filing an Appeal against
Demand Order
(FORM GST APL-01)**

Filing an Appeal against Assessment-Demand Order (FORM GST APL-01)

Who can file an appeal to the Appellate Authority?

Any taxpayer or an unregistered person aggrieved by any decision or order passed against him by an adjudicating authority, may appeal to the Appellate Authority, within three months from the date on which the said decision or order is communicated to such person.

What are the pre-conditions to file an appeal to the Appellate Authority?

Order must be passed by the adjudicating authority for the taxpayer or an unregistered person to file an appeal to the Appellate Authority.

From where can I file an appeal against Demand Order?

Navigate to **Services > User Services > My Applications** > Application Type as **Appeal to Appellate Authority** > **NEW APPLICATION** button. Select the Order Type as **Demand Order** from the drop-down list.

From where can I view submitted appeal against Demand Order?

Navigate to **Services > User Services > My Applications** > Application Type as **Appeal to Appellate Authority** > **From and To Date** > **SEARCH** button.

Filing an Appeal against Assessment-Demand Order (FORM GST APL-01)

What are the various Appeal statuses?

S.No.	Description	Status
1	Appeal Form successfully filed	Appeal Submitted
2	Appeal Form successfully admitted	Appeal admitted
3	Appeal Form is Rejected	Appeal Rejected
4	When Hearing Notice is issued	Hearing Notice issued
5	When Counter Reply received against notice	Counter reply received
6	When Show cause notice is issued	Show cause notice issued
7	Appeal is confirmed/modified/rejected	Appeal order passed
8	When hearing is adjourned and next date is issued	Adjournment granted
9	When application is filed for Rectification	Rectification request received
10	When application for Rectification is rejected	Rectification request rejected
11	Appeal is order is rectified	Rectification order passed

Filing an Appeal against Assessment-Demand Order (FORM GST APL-01)

What will happen if do not file appeal within the prescribed period?

The appellate authority may condone delay for a period of maximum of 1 month, if he is satisfied that the taxpayer was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months and allow it to be presented within a period of one month after the expiry date of filing appeal.

When will I get final acknowledgment of the appeal filed?

Once an appeal against a demand order is filed, an email and SMS is sent to the taxpayer (or an unregistered person, as the case may be) and Appellate Authority.

However, final acknowledgement of the appeal filed is issued, when after electronic filing of appeal, the documents as well as Appeal with verification part is submitted to the Appellate authority, within 7 days from the electronic filing. Thereafter the appeal documents are checked and if found in order, final acknowledgment is issued. The appeal shall be treated to be filed only when the final acknowledgement, indicating the appeal number is issued.

Is it necessary to deposit 10% of the disputed tax?

Minimum of 10% of the disputed tax needs to be paid as pre-deposit (as per law) before filing an appeal. Lower percentage may be declared after approval from the competent authorities.

Is it required to provide place of supply wise details for filing the appeal?

If a taxpayer has admitted any amount related to IGST head, then place of supply is required to be mentioned in the Appeal application. You can add place of supply details for more than one State.

**Filing an Appeal against
Non - Demand Order
(FORM GST APL-01)**

Filing an Appeal against Assessment-Non Demand Order (FORM GST APL-01)

What is the process to file appeal against Assessment Non-Demand order?

To file an appeal against Assessment Non-Demand order, you need to perform following steps:

1. Navigate to **Services > User Services > My Applications** option > **Application Type** as **Appeal to Appellate Authority** from the drop-down list > **NEW APPLICATION** button to create appeal to Appellate authority. Select the **Order Type** as **Assessment Non-Demand Order** from the drop-down list.
2. Enter the Order Number issued by adjudicating authority in **Order No** field. Click the **SEARCH** button.
3. Add the details in **Category of the case under dispute** drop-down list.
4. Download the Annexure to GST APL-01 template and fill the details in downloaded template and upload the details to **Upload Annexure to GST APL-01** option in PDF format.
5. Add any other supporting document, if required, in PDF or JPEG file format using the **ADD DOCUMENT** button. Preview the application using the **PREVIEW** button.
6. Add the **Name of the Authorized Signatory** from the drop-down list and enter the **Place** where application is filled.
7. Click the **PROCEED TO FILE** button to file the application.

Note:

- ✓ The appellant is required to submit physical copy of supporting documents along with appeal application, duly signed and verified to the office of the appellate authority within 7 days of filing appeal on the GST Portal. Upon receipt of complete documents, the final acknowledgement will be issued to him/her.

Filing an Appeal against Assessment-Non Demand Order (FORM GST APL-01)

How many files can be uploaded as supporting documents and what will be the format and maximum file size of the files?

Up to four files in JPEG or PDF format with maximum file size of 5 MB can be uploaded as supporting documents.

Once an appeal against Assessment Non-Demand Order is filed, do the taxpayer and the Appellate Authority get a notification?

Yes, once an appeal against Assessment Non-Demand Order is filed, an email and SMS are sent to the taxpayer and to the Appellate Authority.

Do I need to submit physical copy of documents?

The appellant is required to submit physical copy of supporting documents along with appeal application, duly signed and verified to the office of the appellate authority within 7 days of filing appeal on the GST Portal. Upon receipt of complete documents, the final acknowledgement will be issued to him/her.

What will happen if the taxpayer does not file appeal within the prescribed period?

The Appellate Authority may condone delay for a period of maximum of 1 month, if he/she is satisfied that the taxpayer was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months and allow it to be presented within a period of one month after the date of expiry of filing appeal.

**Filing an Appeal against
Registration Order
(FORM GST APL-01)**

Filing an Appeal against Registration Order (FORM GST APL-01)

Who can file an appeal to the Appellate Authority?

Any taxpayer or an unregistered person aggrieved by any decision or order passed against him (Registration, amendment or cancellation etc.) by an adjudicating authority, may appeal to the Appellate Authority, within three months from the date on which the said decision or order is communicated to such person.

What are the pre-conditions to file an appeal to the Appellate Authority?

Orders/decision must be passed by the adjudicating authority in case of the taxpayer or an unregistered person to file an appeal to the Appellate Authority under the following categories

Order of Rejection of Application for <Registration/ Amendment/ Cancellation > (GST REG – 05)

Order for Cancellation of Registration (GST REG – 19)

Order of Grant of Temporary Registration/ Suo Moto Registration (GST REG – 12)

Order for cancellation of provisional registration (GST REG – 28)

Order of rejection of enrolment as GST Practitioner (GST PCT – 04)

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source (GST REG – 08)

Order for acceptance / rejection of reply to show cause notice (GST CMP-07) issued in case of opting for /out of compositional scheme.

From where can I file an appeal against Registration Order?

Navigate to **Services > User Services > My Applications** > Application Type as **Appeal to Appellate Authority > NEW APPLICATION** button. Select the Order Type as **Registration Order** from the drop-down list and mention the relevant Order number and click on **Search**.

Filing an Appeal against Registration Order (FORM GST APL-01)

Which type of Registration Rejection orders are appealable in Form GST APL-01?

Following types of Registration Rejection orders are appealable in Form GST APL-01:

- ✓ Order of Rejection of Application for Registration for all Taxpayers
- ✓ Order of Rejection of Application for Amendment for all Taxpayers
- ✓ Order of Rejection of Application for Cancellation for all Taxpayers
- ✓ Order of Rejection of Application for Revocation of Cancellation
- ✓ Order for rejection of reply to show cause notice issued in Form GST CMP-05
- ✓ Order for Cancellation of Registration
- ✓ Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source
- ✓ Order for cancellation of provisional registration
- ✓ Order of rejection of enrolment as GST Practitioner

What steps are required to be followed for filing an appeal against Registration Order?

Below steps are required to be followed for filing an appeal against Registration Order:

1. Creating Appeal to Appellate Authority
2. Upload Annexure to GST APL-01
3. Add any Other Supporting Document
4. Preview the Application and Proceed to File
5. Open the Application's Case Details screen by searching for your filed Application in My Applications page or from View Additional Notices/Orders page

Filing an Appeal against Refund Order

Filing an Appeal against Refund Order

What is the process to file appeal against a Refund order?

To file an appeal against a Refund order, you need to perform following steps:

1. Navigate to **Services > User Services > My Applications** option > **Application Type** as **Appeal to Appellate Authority** from the drop-down list > **NEW APPLICATION** button to create appeal to Appellate authority. Select the **Order Type** as **Refund Order** from the drop-down list.
2. Enter the Order Number issued by adjudicating authority in **Order No** field. Click the **SEARCH** button.
3. Add the “**Refund on wrong ground/Refund not granted/Interest on delayed refund**” in **Category of the case under dispute** drop-down list.
4. Download the Annexure to GST APL-01 template and fill the details in downloaded template and upload the details to **Upload Annexure to GST APL-01** option in PDF format.
5. Enter **Disputed Amount/ Payment Details** under **DISPUTED AMOUNT/PAYMENT DETAILS** button.
6. Add any other supporting document, if required, in PDF or JPEG file format using the **ADD DOCUMENT** button. Preview the application using the **PREVIEW** button.
7. Add the **Name of the Authorized Signatory** from the drop-down list and enter the **Place** where application is filled.
8. Click the **PROCEED TO FILE** button to file the application.

Note:

- The appellant is required to submit physical copy of supporting documents along with appeal application, duly signed and verified to the office of the appellate authority within 7 days of filing appeal on the GST Portal. Upon receipt of complete documents, the final acknowledgement will be issued to him/her

Filing an Appeal against Refund Order

Who can file an appeal to the Appellate Authority?

Any taxpayer or an unregistered person aggrieved by any decision or order passed against him/her by an adjudicating authority, may appeal to the Appellate Authority, within three months from the date on which the said decision or order is communicated to such person.

What will happen if the taxpayer does not file appeal within the prescribed period?

The Appellate Authority may condone delay for a period of maximum of 1 month, if he/she is satisfied that the taxpayer was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months and allow it to be presented within a period of one month after the date of expiry of filing appeal.

Which all taxpayers are eligible to file appeal against refund order to Appellate Authority?

All types of Taxpayers - Regular, Casual, Nonresident, TDS/TCS, OIDAR, UN bodies, un-registered persons and even Tax department are eligible to file appeal against the refund order to the Appellate Authority.

Can the Appealable amount/Disputed amount entered exceed the amount of refund claimed in respective major/minor head?

No, the Appealable amount/Disputed amount entered cannot exceed the amount of refund claimed in respective major/minor head.

Filing an Appeal against Refund Order

Can the disputed amount entered exceed the amount of refund claimed in respective major/minor heads?

No, the disputed amount entered cannot exceed the amount of refund claimed in resp. major/minor heads.

Do I need to submit physical copy of documents?

The appellant is required to submit physical copy of supporting documents along with appeal application, duly signed and verified to the office of the appellate authority within 7 days of filing appeal on the GST Portal. Upon receipt of complete documents, the final acknowledgement will be issued to him/her.

What will happen in case Appellate Authority fails to issue final acknowledgment (Form GST APL-02) to the appellant?

If there is no action taken by the Appellate authority, it will get auto-admitted as per the below details:

- In case, Appellate Authority fails to issue final acknowledgment (Form GST APL-02) to the appellant (taxpayer) by end of 4 months and 7 more days from the date of submission of appeal application, in Form GST APL-01 for submission of certified copies, then a system generated Final Acknowledgement will be issued to the appellant with a remarks "Subject to validation of certified copies".
- In case, Appellate Authority fails to issue final acknowledgment (Form GST APL-02) to the appellant (Tax Official) by end of 7 months and 7 more days for submission of certified copies, then a system generated Final Acknowledgement will be issued to the appellant with a remarks "Subject to validation of certified copies".
- Date of communication/ service of the order appealed against is taken as starting date for calculation of 4/7 month.

Following-up and Taking Action in Revision Order Proceedings

Following-up and Taking Action in Revision Order Proceedings

What are Revision Order Proceedings and when are they conducted?

Revision Order Proceedings are related to proceedings conducted by a Revisional Authority (RA) to revise an impugned Order, originally issued to the taxpayer by an Adjudicating Authority (A/A).

Is there any time limit within which an Order can be revised?

Yes. Revision proceedings are initiated, if the difference in the date of communication of Order and the date of revising it, is between 7 months and 3 years (the period of first appeal has expired) or else, Revision Proceedings won't be initiated. In other words, following is the time limit for revision of an Order:

- Revision of Order cannot be done within 6+1 (Six+ one) months from the Date of Communication of the decision or order sought to be revised.
- Revision of Order cannot be done after 3 (Three) years from the Date of order sought to be revised or after the expiry of one year from the date of the order in such appeal, whichever is later.

Note: Date of Order as being sent by email and SMS will be considered as the Date of Communication of Order and if the order is sent by post/special messenger, the date as updated in the system will be considered.

How many hearings can be provided to a taxpayer during Revision Order Proceedings?

There is no limit on the hearings to be conducted during Revision Order Proceedings. Thus, a taxpayer can be provided with any number of hearings during these Proceedings.

Following-up and Taking Action in Revision Order Proceedings

Can Revision Order Proceedings be dropped without any hearing?

Yes, the Proceeding can be dropped without issuing hearing as well, as per Revisional Authority's discretion.

On what grounds can Revision Proceedings be dropped?

Revision Proceedings can be dropped if the order of adjudicating authority is found to be correct by the Revisional Authority.

What actions take place on the GST Portal once a Reply or a Counter-Reply is Filed?

Navigate to **Services > User Services > View Additional Notices/Orders > NOTICES** to file a reply or a Counter-Reply.

Once a Reply or a Counter-Reply is Filed, following actions take place on the GST Portal:

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.

How can I file a Reply or a Counter-Reply?

Navigate to **Services > User Services > View Additional Notices/Orders > REPLIES** to file a Reply or a Counter-Reply.

Following-up and Taking Action in Revision Order Proceedings

Who can submit request for rectification of a Revision Order?

Tax Officials and Taxpayers can submit request for rectification of a Revision Order. Navigate to **Services > User Services > View Additional Notices/Orders > ORDERS**.

When can I submit request for rectification of a Revision Order?

Rectification of Revision 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.

During the Revision Order Proceedings, what all Status changes does an IRN undergo?

During the Revision Order Proceedings, an IRN undergoes following Status changes:

- **Revision Notice Issued:** When Commissioner/STO or Revisional Authority issues a Revision Notice to the concerned parties
- **Reply Submitted:** When a Reply is filed by any party
- **Reminder Notice Issued:** When Reminder is issued to one or all parties
- **Adjournment Granted:** When Adjournment of a hearing is issued
- **Revision Proceedings Dropped:** When Revisional Authority issues a "Drop Proceeding" Order
- **Revision Order Passed:** When Revisional Authority issues a "Revision" Order
- **Rectification Request Submitted:** When A/A or the Taxpayer submits a Rectification Request
- **Rectification Request Rejected:** When Revisional Authority rejects a Rectification Request
- **Rectification Order Passed:** When Revisional Authority issues a Rectification Order

Filing Reply and Rectification Request During First Appeal Proceedings

Filing Reply and Rectification Request During First Appeal Proceedings

What are the steps involved in Proceedings & Order of First 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 order, confirming, modifying or annulling the decision or order appealed against.

Who can file an Appeal?

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.

Who are Appellants?

Appellants are either Taxpayers/other persons who are aggrieved with the order /decision of the adjudicating authority or a Tax Department Official authorised by the Commissioner to file an appeal to the Appellate Authority.

Filing Reply and Rectification Request During First Appeal Proceedings

What are the various status of the application for Proceedings & Order of First Appeal?

The list below provides the list of statuses 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

How many times adjournment can be granted?

Adjournment can be granted maximum 3 times to each party (appellant /respondent). However, Adjournment on account of administrative grounds cannot be counted.

Filing Reply and Rectification Request During First Appeal Proceedings

From where can I file a Reply or a Counter-reply?

You can file Reply to the Notice issued by the Appellate Authority to you from the "NOTICES" tab. To file a counter-reply against the reply filed by the Tax Officials, navigate to the "REPLIES" tab.

Who can submit request for rectification of an Appeal Order?

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

When can I 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?

Once a Rectification Request is submitted, following actions take place on the GST Portal:

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.

Thank you

Thanks for your Patience and Time

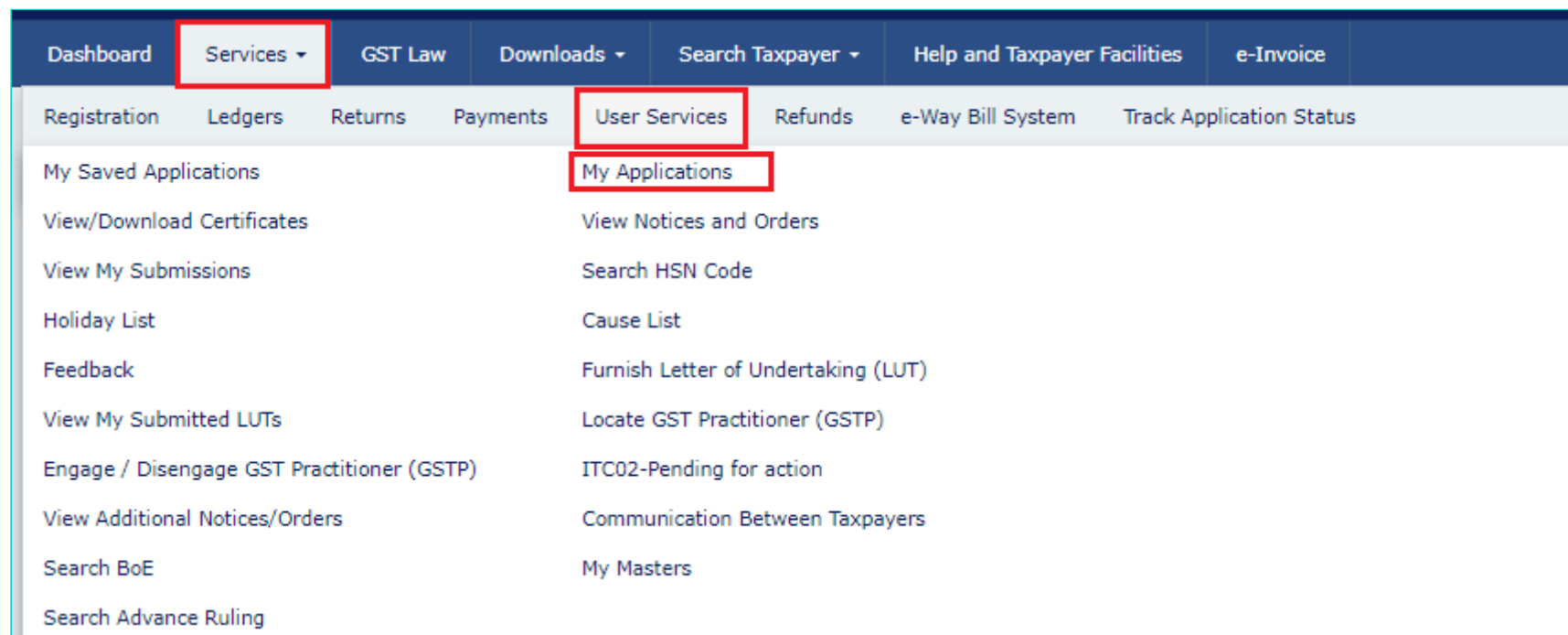


Manual > Filing an Appeal against Assessment Non-Demand Order (FORM GST APL-01)

How do I file an appeal against Assessment Non-Demand Order?

To file an appeal against Assessment Non-Demand order, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed. Login to the GST Portal with valid credentials i.e. your User Id and Password. Click the **Services > User Services > My Applications** option.



2. The **My Applications** page is displayed. Select the Application Type as **Appeal to Appellate Authority** from the drop-down list. Click the **NEW APPLICATION** button.

Dashboard > Services > User Services > My Applications

My Applications

Application Type • indicates mandatory fields

From Date To Date

DD/MM/YYYY DD/MM/YYYY

SEARCH NEW APPLICATION

Application Type •

Appeal to Appellate Authority

Select

Advance Ruling

Intimation of Voluntary Payment - DRC-03

Letter Of Undertaking

Appeal to Appellate Authority

REFUNDS

Application for rectification of order

Application for Restoration of Provisional Attachment

Application for Deferred Payment/Payment in Instalments

Provisional Assessment ASMT-01

Compounding Application

Application for unblocking of E-way bill

3. The **GST APL-01: Appeal to Appellate Authority** page is displayed.

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

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN - 07APIPS0052D410

Legal Name - NURUL MOHAMADBHAI SAIYED

Trade Name - GST

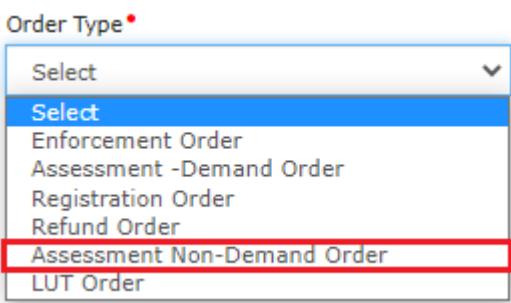
Address - 12, Central Delhi, Delhi, 110000

Order Type • Order No •

Select

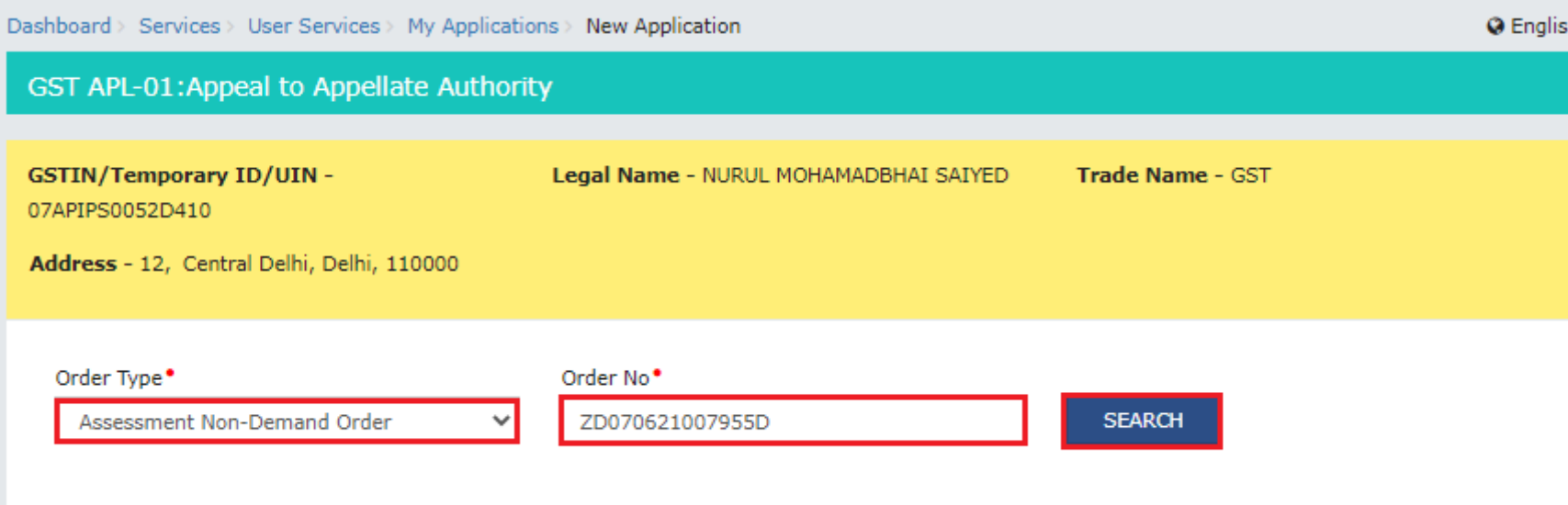
SEARCH

4. Select the Order Type as **Assessment Non-Demand Order** from the drop-down list.



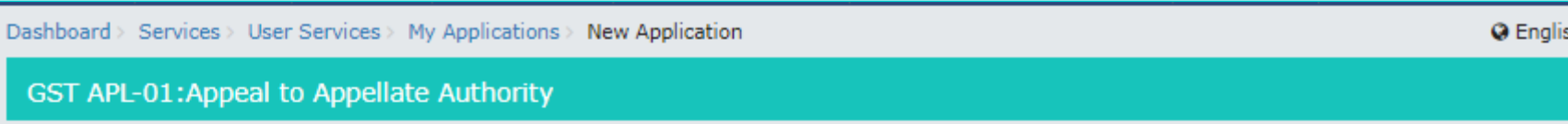
A screenshot of a web application's 'Order Type' dropdown menu. The menu is open, showing a list of options: 'Select', 'Enforcement Order', 'Assessment -Demand Order', 'Registration Order', 'Refund Order', 'Assessment Non-Demand Order', and 'LUT Order'. The 'Assessment Non-Demand Order' option is highlighted with a red rectangular border. The dropdown is titled 'Order Type' with a red asterisk indicating a required field.

5. In the **Order No** field, enter the Order Number issued by adjudicating authority. Click the **SEARCH** button.



A screenshot of the 'GST APL-01:Appeal to Appellate Authority' form. The form is titled 'GST APL-01:Appeal to Appellate Authority' in a teal header. Below the header, there is a yellow section containing the following information: 'GSTIN/Temporary ID/UIN - 07APIPS0052D410', 'Legal Name - NURUL MOHAMADBHAI SAIYED', 'Trade Name - GST', and 'Address - 12, Central Delhi, Delhi, 110000'. Below the yellow section, there is a white section with two input fields: 'Order Type' and 'Order No'. The 'Order Type' field is a dropdown menu with 'Assessment Non-Demand Order' selected and highlighted with a red border. The 'Order No' field is a text input box containing 'ZD070621007955D' and is also highlighted with a red border. To the right of the 'Order No' field is a blue 'SEARCH' button with a red border. The breadcrumb navigation at the top reads 'Dashboard > Services > User Services > My Applications > New Application' and there is a language selector set to 'English'.

6. The **Order Details** page is displayed.



A screenshot of the 'GST APL-01:Appeal to Appellate Authority' form, showing the same header and yellow information section as the previous screenshot. The breadcrumb navigation at the top reads 'Dashboard > Services > User Services > My Applications > New Application' and there is a language selector set to 'English'.

GSTIN/Temporary ID/UIN -

07APIPS0052D410

Legal Name - NURUL MOHAMADBHAI SAIYED

Trade Name - GST

Address - 12, Central Delhi, Delhi, 110000

Order Type *

Assessment Non-Demand Order

Order No *

ZD070621007955D

Order Details

Order Date *

09/06/2021

Date of communication *

09/06/2021



Category of the case under dispute *

Select



ADD

Upload Annexure to GST APL-01 *

Choose File

No file chosen

i Only PDF file format is allowed.

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

i Maximum file size for upload is 5MB.

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

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

i Only PDF & JPEG file format is allowed.

i Maximum file size for upload is 5MB.

i Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy

i Click on Add Document button to add the Supporting Document. Uploaded document will

be 'Discarded' if 'Add Document' button is not clicked.

Verification

☐ I, , hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory*

Select

Place*

Enter Place

Designation / Status

Date

09/06/2021

BACK

PREVIEW

SAVE AS DRAFT

PROCEED TO FILE

7. Select the **Category of the case under dispute** from the drop-down list.

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

8. Click the **ADD** button.

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN -

07APIPS0052D410

Legal Name - NURUL MOHAMADBHAI SAIYED

Trade Name - GST

Address - 12, Central Delhi, Delhi, 110000

Order Type *

Assessment Non-Demand Order

Order No *

ZD070621007955D

Order Details

Order Date *

09/06/2021

Date of communication *

09/06/2021



Category of the case under dispute *

1. Misclassification of any goods or services or both



ADD

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

Enter Document Description

Only PDF & JPEG file format is allowed.

Maximum file size for upload is 5MB.

[Choose File](#) No file chosen

Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy

Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Verification

☐ I, , hereby solomently affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *

Select

Place *

Enter Place

Designation / Status

Date

09/06/2021

BACK

PREVIEW

SAVE AS DRAFT

PROCEED TO FILE

Note:

- Date of Communication is displayed on the screen. However, you can edit the same.
- You can add multiple line items from the Category of the case under dispute drop-down list by clicking the **ADD** button.
- You can click the **DELETE** button to delete the details added.

[Dashboard](#) > [Services](#) > [User Services](#) > [My Applications](#) > [New Application](#)

English

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN -
07APIPS0052D410

Legal Name - NURUL MOHAMADBHAI SAIYED

Trade Name - GST

Address - 12, Central Delhi, Delhi, 110000

Order Type *

Assessment Non-Demand Order

Order No *

ZD070621007955D

Order Details

Order Date *

09/06/2021

Date of communication *

09/06/2021




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	
---	--	---


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


Enter Document Description


Choose File

No file chosen

 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 copy

 Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Verification

☐ I, , hereby solomently affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *

Select

Place *

Enter Place

Designation / Status

Date

09/06/2021

BACK

PREVIEW

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9. Click the **click here** link to download the Annexure to GST APL-01 Template.

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

English

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN -

07APIPS0052D410

Legal Name - NURUL MOHAMADBHAI SAIYED

Trade Name - GST

Address - 12, Central Delhi, Delhi, 110000

Order Type *

Assessment Non-Demand Order

Order No *

ZD070621007955D

Order Details

Order Date *

09/06/2021

Date of communication *

09/06/2021




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	
---	--	---


Upload Annexure to GST APL-01 •

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 Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy

 Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Verification

☐ I, , hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory •

Place •

Designation / Status

Date

09/06/2021

09/06/2021







BACK



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SAVE AS DRAFT








PROCEED TO FILE



10. The GST APL-01 Template is downloaded. Open the downloaded template.


GSTIN/Temporary ID/UIN - 07APIPS0052D410		Legal Name - NURUL MOHAMADBHAI SAIYED	Trade Name - GST
Address - 12, Central Delhi, Delhi, 110000			
Order Type * Assessment Non-Demand Order	Order No * ZD070621007955D		
Order Details			
Order Date * 09/06/2021	Date of communication * 09/06/2021 		
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		
Upload Annexure to GST APL-01 * Choose File No file chosen			<p> Only PDF file format is allowed.</p> <p> Click here to download Annexure to GST APL-01 template.</p> <p> Maximum file size for upload is 5MB.</p>

 AplAnnexureTem.....docx 

11. Click the **Enable Editing** button.

AutoSave ☐ Off    AplAnnexureTemplateRO - Protected View - Saved to this PC Khushboo Jain05    

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 **PROTECTED VIEW** Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View. **Enable Editing**

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**

(v) Market value of seized goods – **Not Applicable**

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

12. Enter the details.

Annexure to FORM GST APL-01

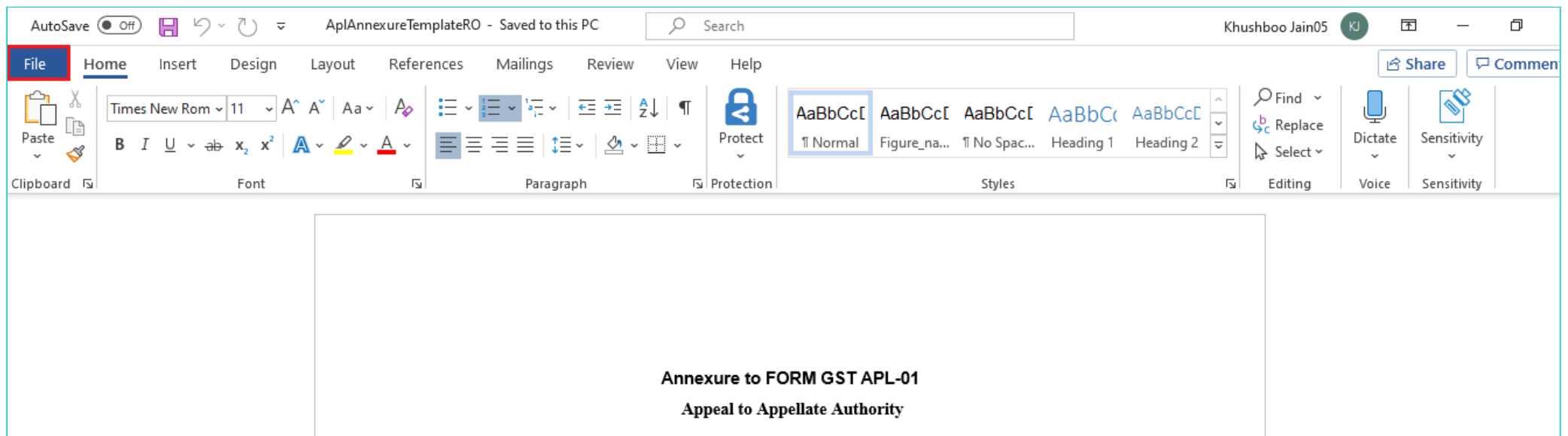
Appeal to Appellate Authority

9. Details of the case under dispute -

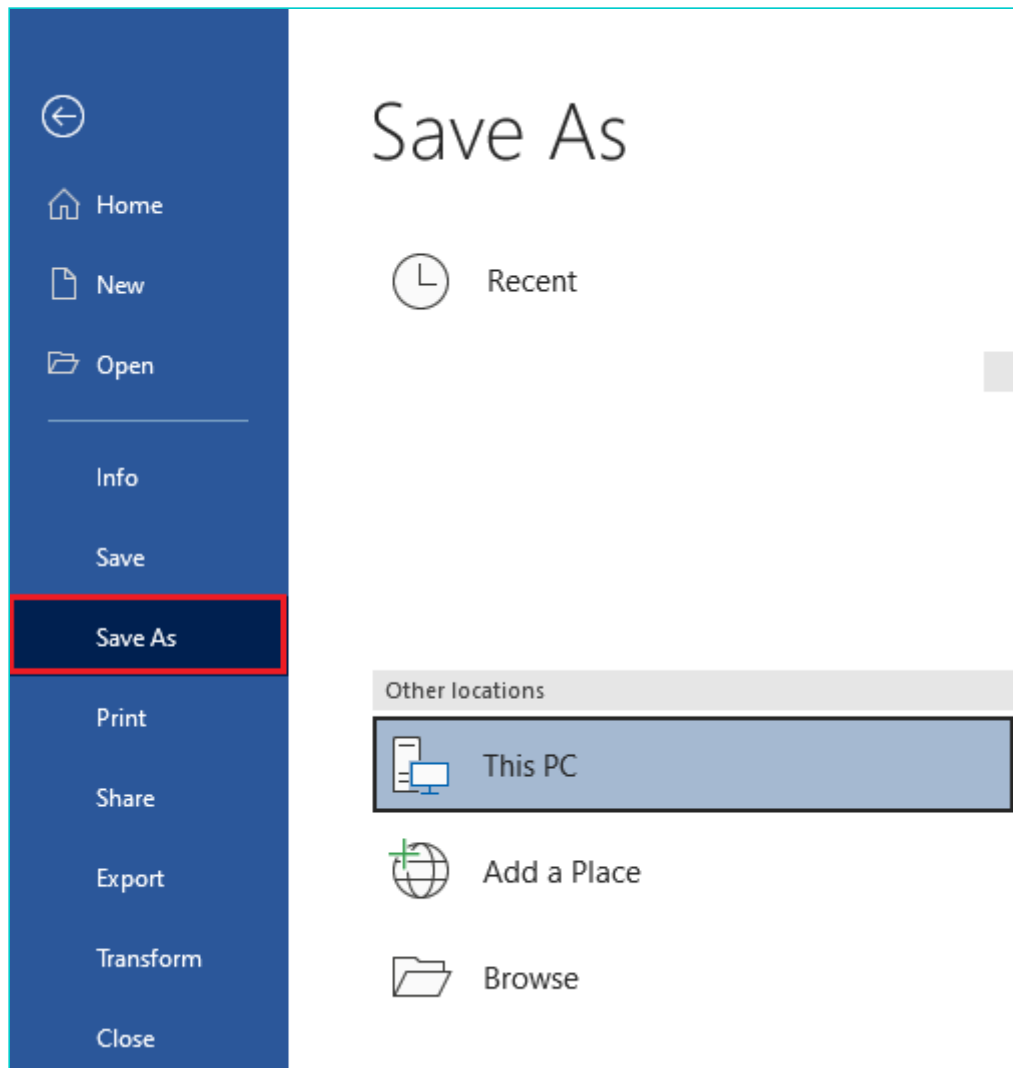
- (i) Brief issue of the case under dispute – Misclassification of goods
- (ii) Description and classification of goods/ services in dispute- Not Applicable
- (v) Market value of seized goods – Not Applicable

10. Whether the appellant wishes to be heard in person – Yes

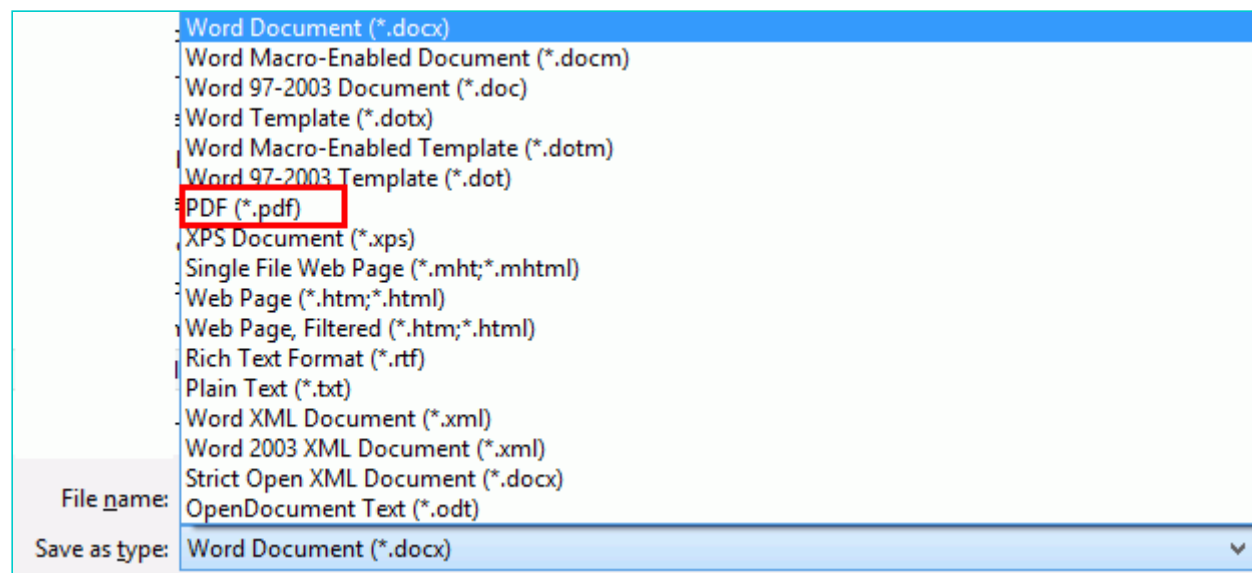
13. Once you have entered the details, click on the **File** button in top left corner.



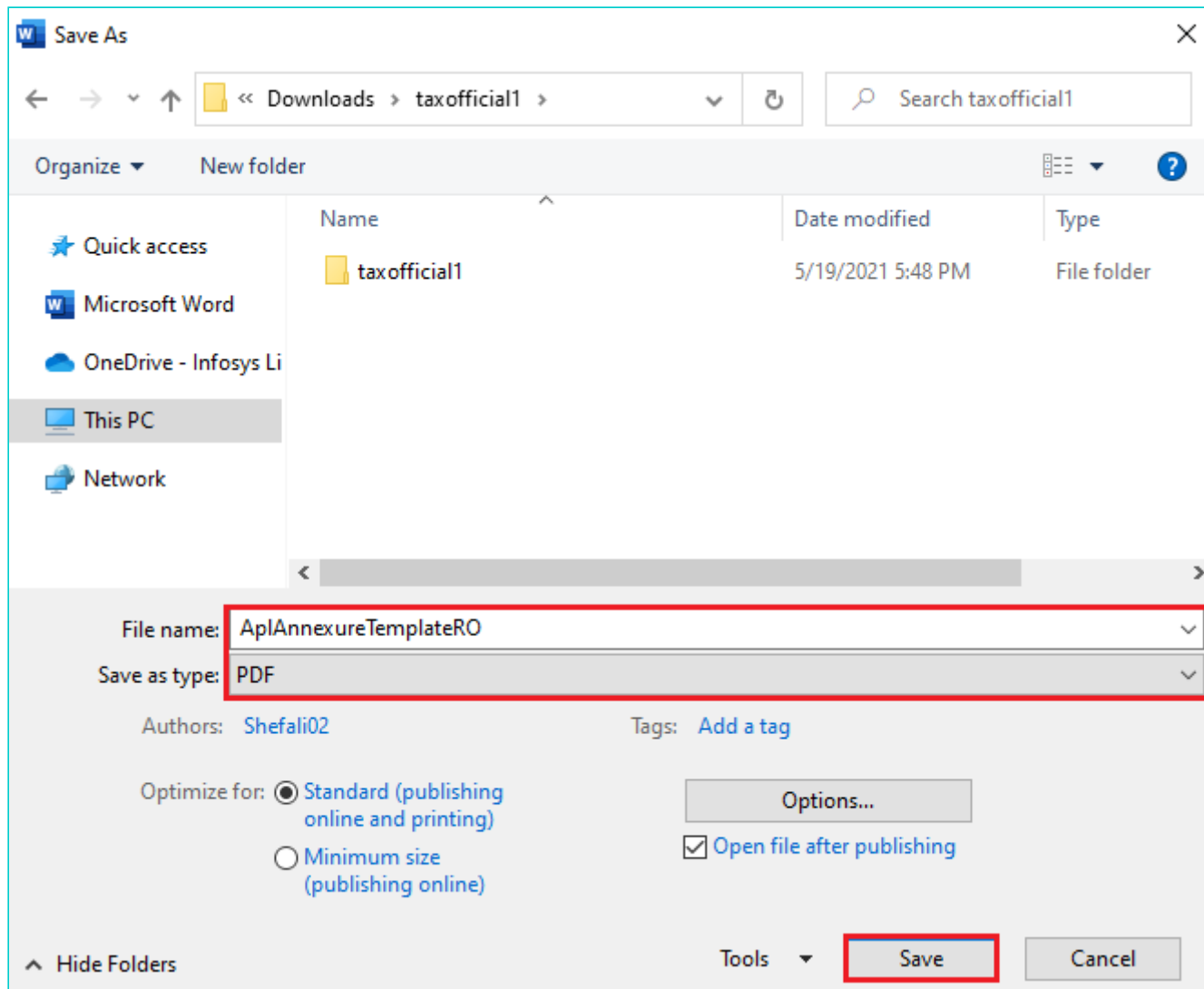
14. Click the **Save As** button.



15. Now select the location to save the file and in the File Name list, type or select a name for the document. In the Save as type list, select PDF.



16. Click the **Save** button.



Note: You should have a PDF reader installed on your computer to open the PDF file.

17. Click the **Choose File** button to upload the PDF.

Note: Up to four files in JPEG or PDF format with maximum file size of 5 MB can be uploaded as supporting documents.

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN -

07APIPS0052D410

Legal Name - NURUL MOHAMADBHAI SAIYED

Trade Name - GST

Address - 12, Central Delhi, Delhi, 110000

Order Type*

Assessment Non-Demand Order

Order No*

ZD070621007955D

Order Details

Order Date*

09/06/2021

Date of communication*

09/06/2021



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	
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Upload Annexure to GST APL-01*

Choose File

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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

Enter Document Description

Only PDF & JPEG file format is allowed.

Choose File No file chosen

- 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 copy
- Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Verification

☐ I, , hereby solomently affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *

Select

Place *

Enter Place

Designation / Status

Date

09/06/2021

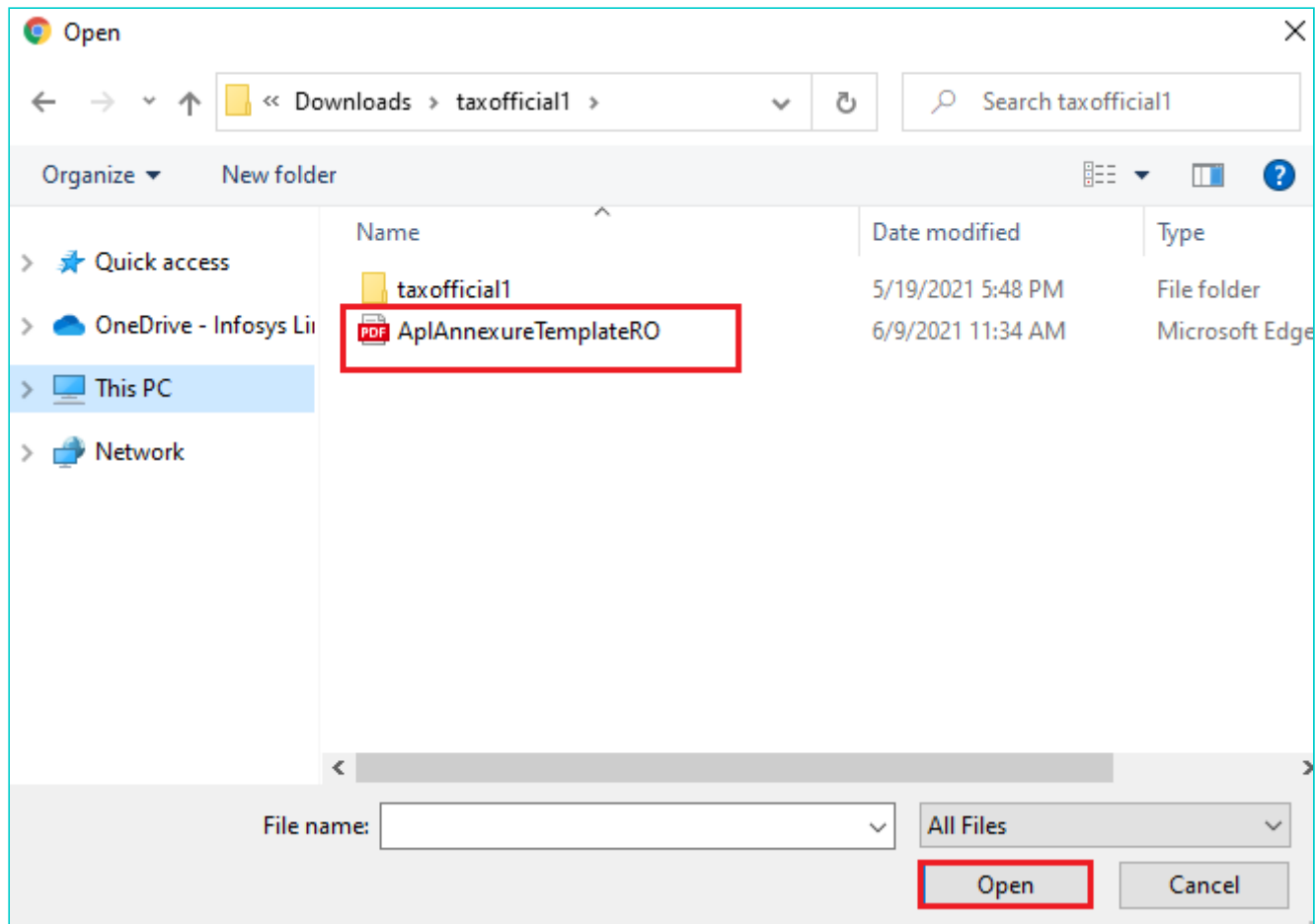
BACK

PREVIEW

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18. Select the PDF file which was saved and click the **Open** button.



19. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file, if required.

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

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN - 07APIPS0052D410	Legal Name - NURUL MOHAMADBHAI SAIYED	Trade Name - GST
Address - 12, Central Delhi, Delhi, 110000		

Order Type *

Assessment Non-Demand Order

Order No *

ZD070621007955D

Order Details

Order Date *

09/06/2021

Date of communication *

09/06/2021



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	
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Upload Annexure to GST APL-01 *



AplAnnexureTemplateRO.pdf



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Upload Supporting Documents

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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 copy

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Name of Authorized Signatory *

Select

Place *

Enter Place

Designation / Status

Date

09/06/2021

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PREVIEW

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PROCEED TO FILE

20. To upload any other supporting document, enter the document description and click the **Choose File** button.

Note:

- 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 copy

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

English

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN -
07APIPS0052D410

Legal Name - NURUL MOHAMADBHAI SAIYED

Trade Name - GST

Address - 12, Central Delhi, Delhi, 110000

Order Type *

Assessment Non-Demand Order

Order No *

ZD070621007955D

Order Details

Order Date *

09/06/2021

Date of communication *

09/06/2021



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	
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Upload Annexure to GST APL-01 *



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Upload Supporting Documents

Enter Document Description

Supporting Doc

Choose File

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Name of Authorized Signatory *

Select

Place *

Enter Place

Designation / Status

Date

09/06/2021

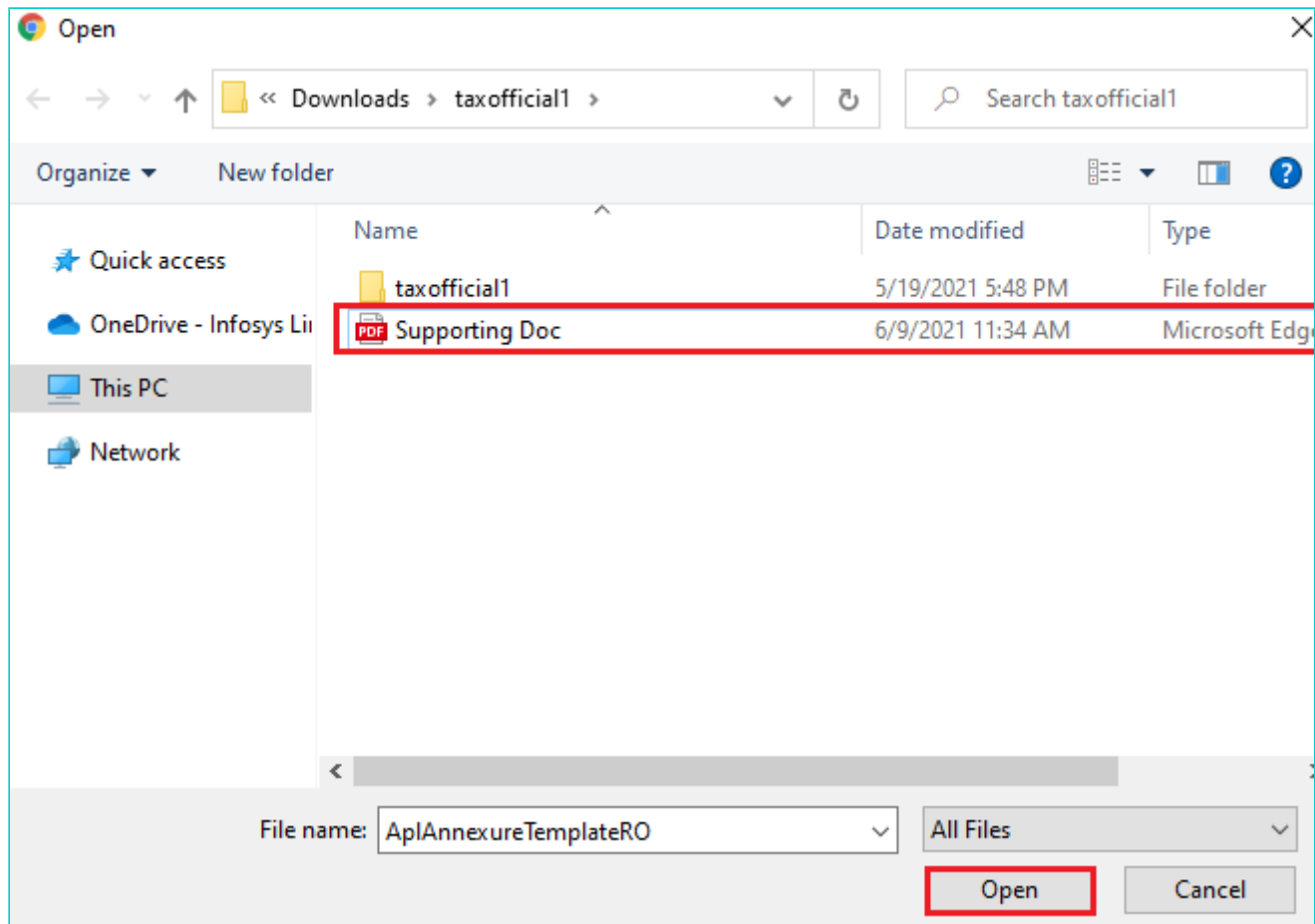
BACK

PREVIEW

SAVE AS DRAFT

PROCEED TO FILE

21. Select the file to be uploaded and click the **Open** button.



22. Click the **ADD DOCUMENT** button to add the uploaded supporting document.

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

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN - 07APIPS0052D410	Legal Name - NURUL MOHAMADBHAI SAIYED	Trade Name - GST
Address - 12, Central Delhi, Delhi, 110000		

Order Type • Order No •

Order type
Assessment Non-Demand Order

Order No
ZD070621007955D

Order Details

Order Date •
09/06/2021

Date of communication •

09/06/2021



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	
---	--	--

Upload Annexure to GST APL-01 •



AplAnnexureTemplateRO.pdf



❗ Only PDF file format is allowed.

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

❗ Maximum file size for upload is 5MB.

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Upload Supporting Documents

Enter Document Description

Supporting Doc

ADD DOCUMENT

❗ Only PDF & JPEG file format is allowed.

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Name of Authorized Signatory *

Select

Place *

Enter Place

Designation / Status

Date

09/06/2021

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23. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file, if required.

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

English

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN -
07APIPS0052D410

Legal Name - NURUL MOHAMADBHAI SAIYED

Trade Name - GST

Address - 12, Central Delhi, Delhi, 110000

Order Type *

Assessment Non-Demand Order

Order No *

ZD070621007955D

Order Details

Order Date *

09/06/2021

Date of communication *

09/06/2021




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	
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Upload Annexure to GST APL-01 •





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 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 copy

 Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Verification

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Name of Authorized Signatory •

Select



Place •

Enter Place

Designation / Status

Date

09/06/2021

BACK

PREVIEW

SAVE AS DRAFT

PROCEED TO FILE

24. To preview the Application before filing, Click the **PREVIEW** button.

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

English

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN -

07APIPS0052D410

Legal Name - NURUL MOHAMADBHAI SAIYED

Trade Name - GST

Address - 12, Central Delhi, Delhi, 110000

Order Type

Assessment Non-Demand Order

Order No

ZD070621007955D

Order Details

Order Date

09/06/2021

Date of communication

09/06/2021



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	
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APL-01 template.

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❗ Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy

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Verification

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Name of Authorized Signatory *

Select ▼

Place *

Enter Place

Designation / Status

Date

09/06/2021

25. The PDF file will be downloaded. Open the pdf file and check if all the details are correctly updated.

FORM GST APL-01*[Refer Rule 108(1)]***Appeal to Appellate Authority**

1 GSTIN/Temporary ID/UIN - 07APIS0052D410
2 Legal Name - NURUL MOHAMADBHAJ SAIYED
3 Trade Name - GST
4 Address - 12, Central Delhi, Delhi, 110000

Order Type - Assessment Non-Demand Order

5 Order No - ZD070621007955D Order Date - 09/06/2021
6 Designation and address of the officer passing the order appealed against - Assistant Commissioner and Delhi
7 Date of communication of the order to be appealed against - 09/06/2021
8 Name of the authorised representative - NA

Category of the case under dispute -

1 Misclassification of any goods or services or both

9 Details of Case under dispute

(i) Brief issue of case under dispute - Refer to Annexure
(ii) Description and clarification of goods/ services in dispute - Not Applicable
(iii) Period of Dispute - From - NA To - NA
(iv) Amount under Dispute - Not Applicable
(v) Market value of seized goods - Not Applicable

10 Whether the appellant wishes to be heard in person - Yes/No - Refer to Annexure

11 Statement of facts - Refer to Annexure

12 Grounds of appeal - Refer to Annexure

13 Prayer - Refer to Annexure

14 Amount of demand created and admitted - Not Applicable

15 Details of payment of admitted amount and pre-deposit - Not Applicable

16 Whether appeal is being filed after the prescribed period - Yes/No - Refer to Annexure

17 If 'Yes' in item 16 -

(a) Period of delay - Refer to Annexure

(b) Reason for delay - Refer to Annexure

Annexure to GST APL - 01 - AplAnnexureTemplateR0.pdf

Upload Supporting Documents (Relied upon), if any -

Supporting Doc Supporting Doc.pdf

Verification

☐ I, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of

my / our knowledge and belief and nothing has been concealed therefrom.

Place:

Date: 09/06/2021

Name of the Applicant

NURUL MOHAMADBHAJ SAIYED

26. Select the **Name of the Authorized Signatory** from the drop-down list. Enter the **Place** where application is filled. Click the **PROCEED TO FILE** button.

Note: You can click the **SAVE AS DRAFT** option to save the application. You can retrieve saved application from **Services > User Services > My Saved Applications** option.

[Dashboard](#) > [Services](#) > [User Services](#) > [My Applications](#) > [New Application](#)English

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN -
07APIPS0052D410

Legal Name - NURUL MOHAMADBHAI SAIYED

Trade Name - GST

Address - 12, Central Delhi, Delhi, 110000

Order Type •
Assessment Non-Demand Order

Order No •
ZD070621007955D

Order Details

Order Date •
09/06/2021


Date of communication •
09/06/2021


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	
---	--	--

Upload Annexure to GST APL-01 •

[AplAnnexureTemplateRO.pdf](#)



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format.

Upload Supporting Documents

Enter Document Description

No file chosen

Supporting Doc



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Doc.pdf

- ① Only PDF & JPEG file format is allowed.
- ① Maximum file size for upload is 5MB.
- ① Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy
- ① Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Verification

☒ I, NURUL SAIYED, hereby solomently affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *

NURUL SAIYED

Place *

Delhi

Designation / Status
manager

Date
09/06/2021

27. Click the **PROCEED** button.



Warning

Do you want to proceed?

CLOSE

PROCEED

28. Click the **SUBMIT WITH DSC** or **SUBMIT WITH EVC** button.

Dashboard > Submit Application

English

GSTIN/Temporary ID/UIN

07APIPS0052D410

Legal Name

NURUL MOHAMADBHAI SAIYED

Trade Name

GST



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

28.1 In case of **SUBMIT WITH DSC**:

a. Select the certificate and click the **SIGN** button.

28.2 In case of **SUBMIT WITH EVC**:

a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

Validate One Time Password (OTP)

OTP has been sent to your Email and Mobile number registered at the GST portal

Enter One Time Password (OTP)

CANCEL

VERIFY

29. A confirmation message is displayed that form has been signed. You can click the **DOWNLOAD** button to download the acknowledgement receipt.

Note: Once an appeal against assessment non-demand order is filed, an email and SMS is sent to the taxpayer (or an unregistered person, as the case may be) and Appellate Authority.

Provisional Acknowledgement on submission of Form of Appeal

✔ Your form has been signed successfully through EVC

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

Your appeal has been successfully submitted against AD070621000116R

GSTIN/Temporary ID/UIN	07APIPS0052D410
Date of filing	09/06/2021
Time of filing	12:17
Place of filing	Delhi
Name of the Taxpayer	NURUL MOHAMADBHAI SAIYED
Address	12, Central Delhi, Delhi, 110000
Name of the person who is filing Appeal	NURUL SAIYED
Amount of pre-deposit	NA

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

DOWNLOAD

30. Acknowledgement receipt is downloaded.

Provisional Acknowledgement for submission of Form of Appeal

Your appeal has been successfully submitted against	AD070621000116R
GSTIN/UIN/Temporary ID	07APIPS0052D410
Date of filing	09/06/2021
Time of filing	12:17
Place of filing	Delhi
Name of the Taxpayer	NURUL MOHAMADBHAI SAIYED
Address	12, Central Delhi, Delhi, 110000
Name of the person who is filing Appeal	NURUL SAIYED
Amount of pre-deposit	NA

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

Manual > Filing an Appeal against Demand Order (FORM GST APL-01)

How do I file an appeal against a Demand Order?

To file an appeal against a demand order, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials i.e. your User Id and Password.

Click the links below to know more about it.

[A. Creating Appeal to Appellate Authority](#)

[B. Upload Annexure to GST APL-01](#)

[C. Disputed Amount/ Payment Details](#)

[D. Pre-deposit % of disputed tax](#)

[E. Utilize Cash/ ITC](#)

[F. Add any Other Supporting Document](#)

[G. Preview the Application and Proceed to File](#)

A. Creating Appeal to Appellate Authority

3. Click the **Services > User Services > My Applications** command.

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
My Saved Applications	My Applications				
View/Download Certificates	View Notices and Orders				
View My Submissions	Contacts				
Search HSN / Service Classification Code	Holiday List				
Feedback	Grievance / Complaints				
Locate GST Practitioner (GSTP)	Engage / Disengage GST Practitioner (GSTP)				

4. The **My Applications** page is displayed. Select the Application Type as **Appeal to Appellate Authority** from the drop-down list.


5. Click the **NEW APPLICATION** button.


Dashboard > Services > User Services > My Applications

My Applications

• indicates mandatory fields

Application Type •
Appeal to Appellate Authority ▾

From Date
DD/MM/YYYY 

To Date
DD/MM/YYYY 

SEARCH

NEW APPLICATION

The **GST APL-01: Appeal to Appellate Authority** page is displayed.

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 *

Select ▼

SEARCH

6. Select the Order Type as **Demand Order** from the drop-down list.

Order Type *

Select ▼

Select

Demand Order

Registration Order

Refund Order

Other Orders

7. In the **Order No** field, enter the Order Number issued by adjudicating authority.

8. Click the **SEARCH** button.

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*

Select ▼

Order No*

SEARCH

9. The **Order Details** page is displayed.

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*

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*

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Enter Document Description

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Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy

Click on Add Document button to add the uploaded Supporting Document.

Verification

☐ I, ANGAD JASBIRSINGH ARORA, hereby solomently affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory*

Select

Place*

Enter Place

Designation / Status

Date

14/06/2018

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10. Select the **Category of the case under dispute** from the drop-down list.

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

11. Click the **ADD** button.

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

Note:

1. Date of Communication and Period of Dispute is displayed on the screen. However, you can edit the same.
2. You can add multiple line items from the Category of the case under dispute drop-down list by clicking the **ADD** button.
3. You can click the **DELETE** button to delete the details added.

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



B. Upload Annexure to GST APL-01

12. Click the **click here** link to download the Annexure to GST APL-01 Template.

DISPUTED AMOUNT/ PAYMENT DETAILS

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13. The GST APL-01 Template is downloaded. Open the downloaded template.

Period of Dispute

From

01/12/2017

To

28/02/2018

DISPUTED AMOUNT/ PAYMENT DETAILS

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

Maximum file size for upload is 5MB.

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Upload Annexure to GST APL-01

Choose File

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Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

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 copy

AplAnnexureTem.....docx

14. Click the **Enable Editing** button.

File Tools View AplAnnexureTemplate (1).docx (Protected View) - Word

PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View. **Enable Editing**

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*

End of document ■

15. Enter the details.

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 -

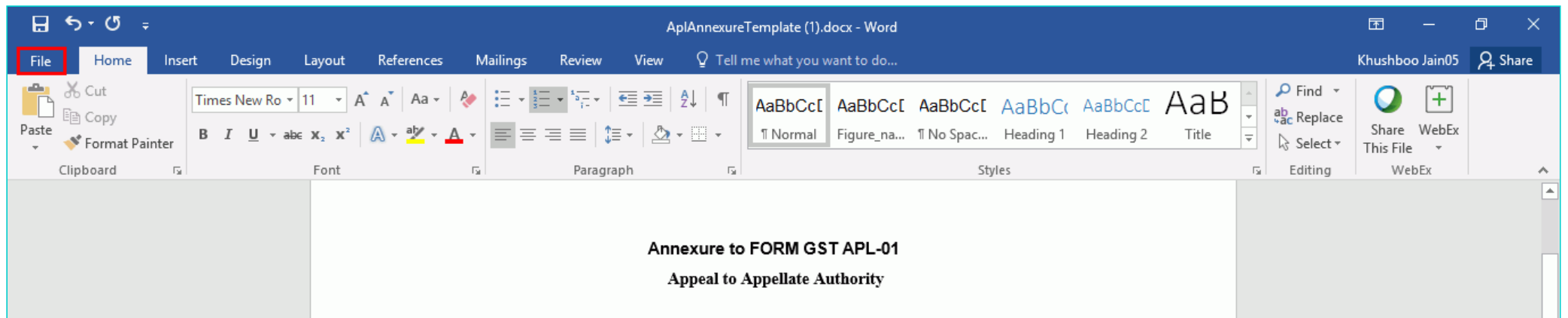
16. Whether appeal is being filed after the prescribed period - Yes / No

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*

16. Once you have entered the details, click on the **File** button in top left corner.



17. Click the **Save As** button.

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Manage Document

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Tags	Add a tag
Comments	Add comments

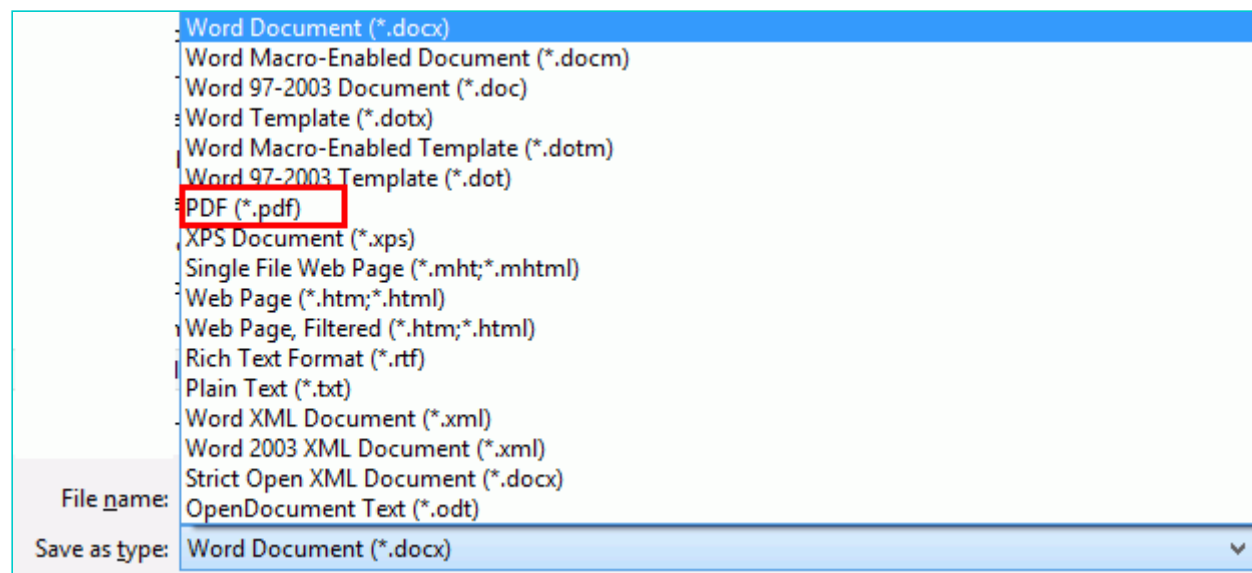
Related Dates

Last Modified	11-May-18 12:09 PM
Created	17-Apr-18 3:40 PM
Last Printed	

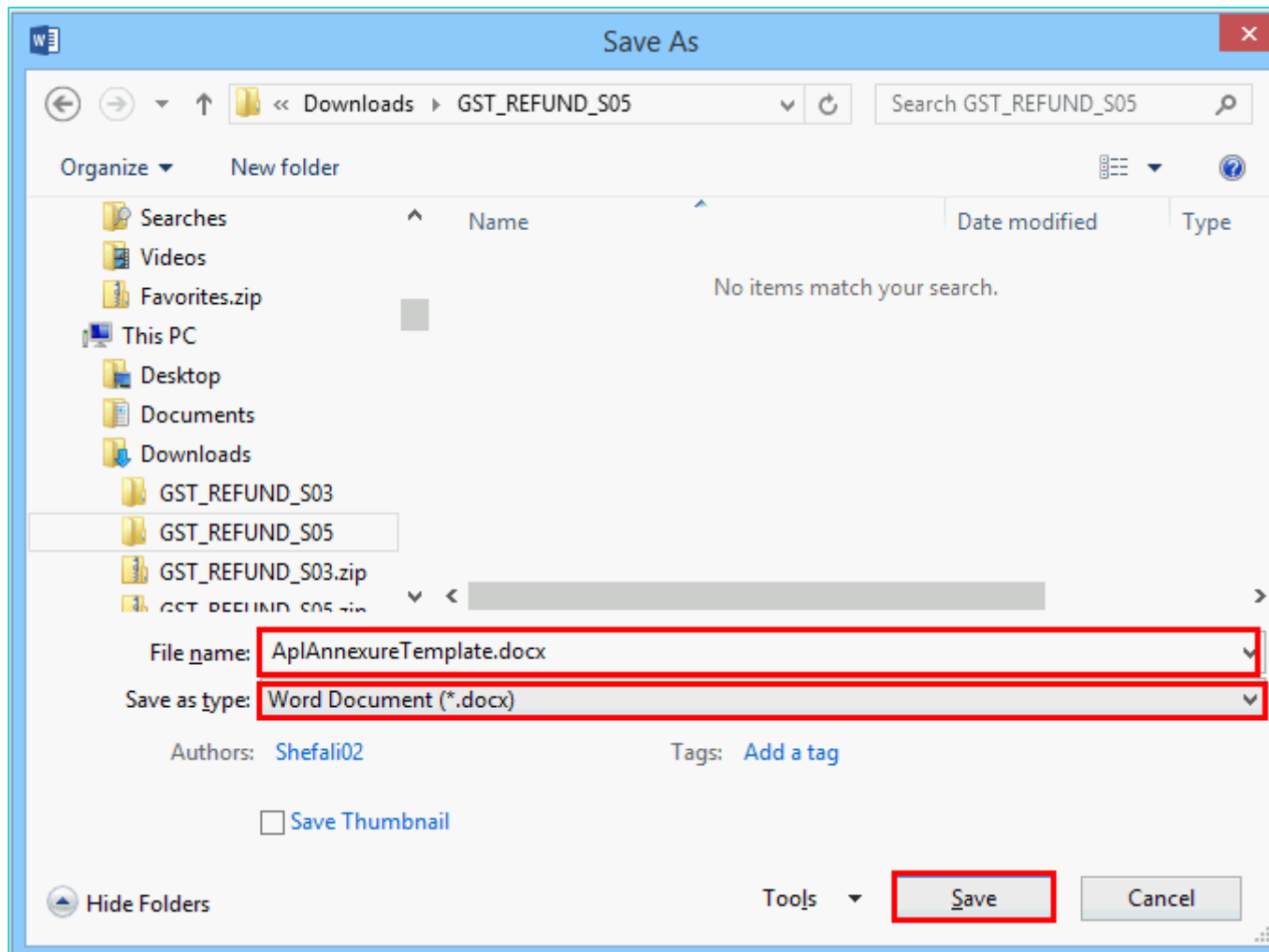
Related People

18. Now select the location to save the file and in the File Name list, type or select a name for the document.

19. In the Save as type list, select PDF.



20. Click the **Save** button.



Note: You should have a PDF reader installed on your computer to open the PDF file.

21. Click the **Choose File** button to upload the PDF.

Note: You can upload file with maximum size of upload as 5 MB.

DISPUTED AMOUNT/ PAYMENT DETAILS

Upload Annexure to GST APL-01 •

Choose File No file chosen

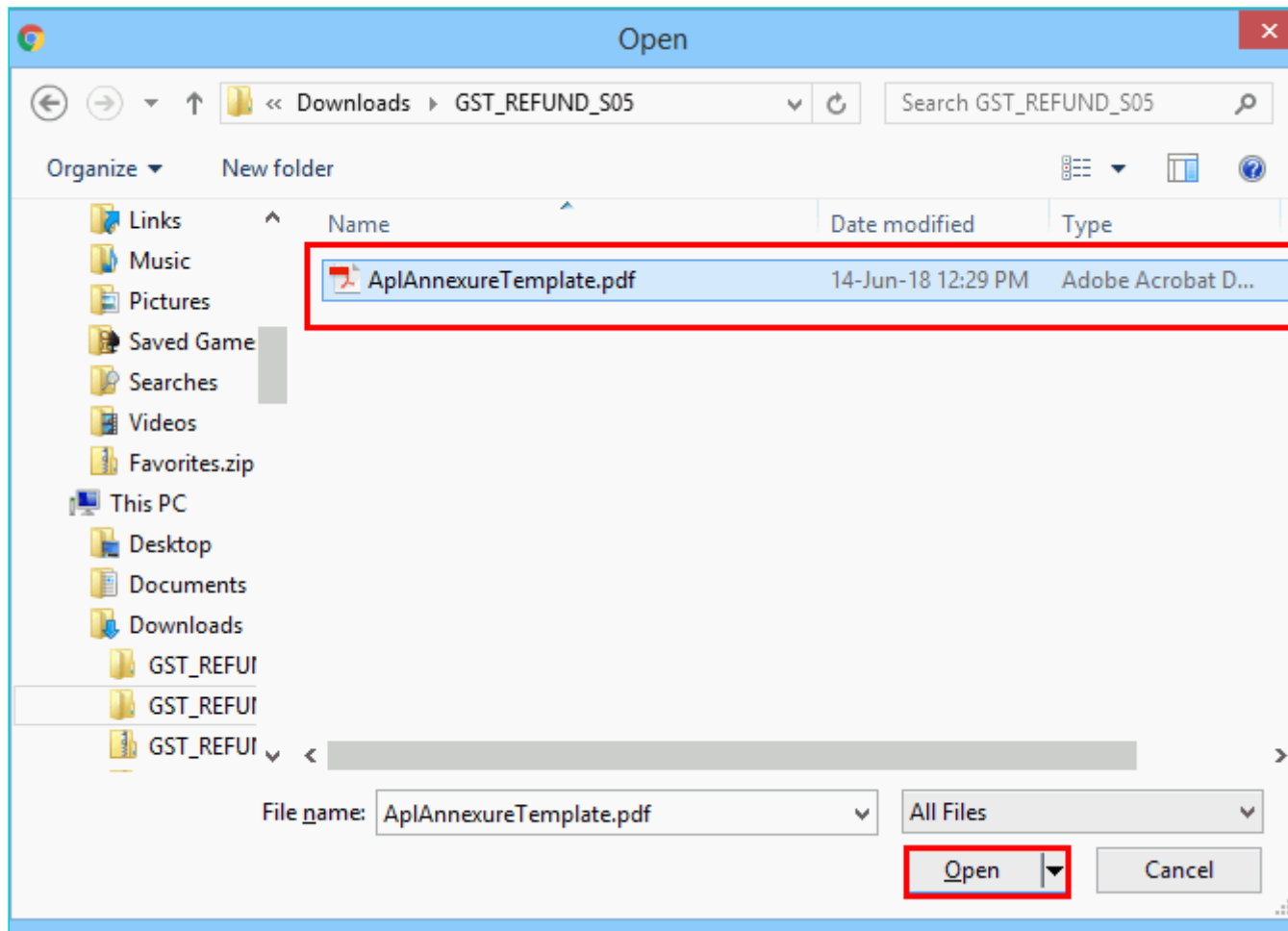
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22. Select the PDF file which was saved and click the **Open** button.




23. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file.

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DISPUTED AMOUNT/ PAYMENT DETAILS



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C. Disputed Amount/ Payment Details

24. Click the **DISPUTED AMOUNT/PAYMENT DETAILS** button to enter disputed amount and payment details.

Upload Annexure to GST APL-01

Choose File

No file chosen

DISPUTED AMOUNT/ PAYMENT DETAILS

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i Maximum file size for upload is 5MB.

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25. The **Disputed Amount/ Payment Details** page is displayed.

Skip to Main Content A⁺ A⁻



GSTIN/Temporary ID/UIN -
07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

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	Tax/Cess	0	0	33944	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	

demand admitted(B)	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 (₹)
	Tax/Cess	0	0	33944	0
	Interest	0	0	0	0

Balance payable	Interest				
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other charges	0	0	0	0

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26 (a). In the **Amount under Dispute** section, enter the amount which is under dispute. Amount under Dispute cannot be more than Amount of Demand Created.



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GSTIN/Temporary ID/UIN -
07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

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

Disputed Amount/ Payment Details

Amount under Dispute

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Tax/Cess	0	0	30000	0
Interest	0	0	0	0
Penalty	0	0	0	0
Amount of dispute				

• Indicates Mandatory Fields

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	33944	0
	Interest	0	0	0
	Penalty	0	0	0
	Fees	0	0	0
	Other charges	0	0	0
Amount of demand admitted(B)	Tax/Cess	0	3944	0
	Interest	0	0	0
	Penalty	0	0	0
	Fees	0	0	0
	Other charges	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	3944	0
	Interest	0	0	0
	Penalty	0	0	0
	Fees	0	0	0
	Other charges	0	0	0
Pre-deposit (10% of disputed tax)	Tax/Cess	0	3000	0

tax)

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	6944	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other charges	0	0	0	0

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26 (b). Use the scroll bar to view the Total Amount under dispute.



GSTIN/Temporary ID/UIN -

07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

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

• Indicates Mandatory Fields

Disputed Amount/ Payment Details

Amount under Dispute

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)	
0	0	30000	0	30000	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	30000

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	3944	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	3944	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	3000	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	6944	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	

Other charges	0	0	0	0
---------------	---	---	---	---

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27 (a). Amount of Demand created and admitted is displayed in this section.



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GSTIN/Temporary ID/UIN -
07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

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

Disputed Amount/ Payment Details

Amount under Dispute

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	30000	0	30000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

• Indicates Mandatory Fields

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	3944	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	3944	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	3000	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	6944	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	

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27 (b). Use the scroll bar to view the Total Amount of Demand created and admitted.

GSTIN/Temporary ID/UIN -
07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

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

• Indicates Mandatory Fields

Disputed Amount/ Payment Details

Amount under Dispute

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)	
0	0	30000	0	30000	30000
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	

Amount Of Demand created and admitted

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)	
0	0	33944	0	33944	33944
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	3944	0	3944	3944
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	

Details of payment of admitted amount and pre-deposit

Pre-deposit % of disputed tax

Minimum of 10% of the disputed amount needs to be paid as pre-deposit

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	3944	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	3000	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	6944	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other charges	0	0	0	0	

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D. Pre-deposit % of disputed tax

Note: Pre-deposit % of disputed tax field will have 10% as default value. Minimum of 10% of the disputed amount needs to be paid as pre-deposit before filing an appeal. Lower percentage can be given here, if the same has been approved by the competent authorities.

Based on the percentage entered details of payment required, details of payment of admitted amount and pre-deposit and details of amount payable towards admitted amount and pre-deposit sections are auto-populated.

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Payment Details

English

GSTIN/Temporary ID/UIN -
07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

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

Indicates Mandatory Fields

Disputed Amount/ Payment Details

Amount under Dispute

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	30000	0	30000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

0	0	0	0	0
---	---	---	---	---

Amount Of Demand created and admitted

l tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)	
0	0	33944	0	33944	33944
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	3944	0	3944	3944
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	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

l tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)	
0	0	3944	0	3944	6944
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	3000	0	3000	

Details of payment of admitted amount and pre-deposit

Sl tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)	
0	0	0	0	0	0
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	

Details of amount payable towards admitted amount and pre-deposit

Sl tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)	
0	0	6944	0	6944	6944
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	

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UTILIZE ITC/ CASH

28. Click the **Integrated Tax** hyperlink to enter Place of Supply wise details. Enter the details and click the **ADD** button to enter another Place of Supply wise details.

Please fill the Admitted amount/Disputed amount for respective Place of Supply.

Summary IGST						
Particulars	IGST Amount	Tax/Cess	Interest	Penalty	Fees	Others
Total	Initial Amount	1000	100	100	0	100
	APL-01 Disputed Amount	0	0	0	0	0
	Admitted Amount	0	0	0	0	0

Detailed IGST							
Place of Supply	IGST Amount	Tax/Cess	Interest	Penalty	Fees	Others	Action
Delhi ▼	Initial Amount	1000	100	100	0	100	NA
	Disputed Amount	1000	100	100	0	100	
	Admitted Amount	0	0	0	0	0	


ADD

DONE

29. Click the **DONE** button.

Please fill the Admitted amount/Disputed amount for respective Place of Supply.

Summary IGST						
Particulars	IGST Amount	Tax/Cess	Interest	Penalty	Fees	Others
Total	Initial Amount	1000	100	100	0	100
	APL-01 Disputed Amount	1000	100	100	0	100
	Admitted Amount	0	0	0	0	0

Detailed IGST							
Place of Supply	IGST Amount	Tax/Cess	Interest	Penalty	Fees	Others	Action
Delhi ▼	Initial Amount	1000	100	100	0	100	NA
	Disputed Amount	<input type="text" value="1000"/>	<input type="text" value="100"/>	<input type="text" value="100"/>	<input type="text" value="0"/>	<input type="text" value="100"/>	
	Admitted Amount	<input type="text" value="0"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Add State ▼	Initial Amount	0	0	0	0	0	
	Disputed Amount	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	
	Admitted Amount	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	

ADD

DONE

E. Utilize Cash/ ITC

30. Click the **UTILIZE ITC/CASH** button.



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GSTIN/Temporary ID/UIN -
07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

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

Indicates Mandatory Fields

Disputed Amount/ Payment Details

Amount under Dispute

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)	
0	0	30000	0	30000	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	30000

Amount Of Demand created and admitted

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)	
0	0	33944	0	33944	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	3944	0	3944	33944
0	0	0	0	0	

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

3944

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

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	3944	0	3944
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	3000	0	3000

6944

Details of payment of admitted amount and pre-deposit

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

0

Details of amount payable towards admitted amount and pre-deposit

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	6944	0	6944

0	0	0944	0	0944
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

6944

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UTILIZE ITC/ CASH

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Site Last Updated on

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31. Liability, Cash Ledger Balance and Credit Ledger Balance details are displayed.



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GSTIN/TEMP ID:
07AJIPA1572EO1X

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	Integrat
	Integrated Tax	Central Tax	State/UT Tax	Cess		
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	Integrat
	Available	Provisional	Blocked	Mismatch		
Integrated Tax	₹76,000	₹0	₹0	₹0	Integrated Tax	
Central Tax	₹0	₹0	₹0	₹0	Central Tax	
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax	
Cess	₹0	₹0	₹0	₹0	Cess	

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32 (a) Liability

The liability as on date are shown in below table.

**GSTIN/TEMP ID:**

07AJIPA1572EO1X

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	
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax	
Cess	₹0	₹0	₹0	₹0	Cess	

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32 (b) Cash Ledger Balance

The cash available as on date are shown in below table.

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GSTIN/TEMP ID:
07AJIPA1572EO1X

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	Integrat
	Integrated Tax	Central Tax	State/UT Tax	Cess		
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	Integrat
	Available	Provisional	Blocked	Mismatch		
Integrated Tax	₹76,000	₹0	₹0	₹0	Integrated Tax	
Central Tax	₹0	₹0	₹0	₹0	Central Tax	
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax	
Cess	₹0	₹0	₹0	₹0	Cess	

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32 (c) Paid through Cash

Use the scroll bar to move to the right to enter the amount to be paid through cash against that liability.

**GSTIN/TEMP ID:**

07AJIPA1572EO1X

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

	Cess	Description	Paid through Cash (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹50,400	Tax	₹6,000	₹0	₹0	₹0
0	₹0	Interest	₹0	₹0	₹0	₹0
0	₹200	Penalty	₹0	₹0	₹0	₹0
5	₹0	Fees	₹0	₹0	₹0	₹0
0	₹0	Others	₹0	₹0	₹0	₹0


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

Tax					Tax	
Central Tax	₹0	₹0	₹0	₹0	Central Tax	
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax	
Cess	₹0	₹0	₹0	₹0	Cess	

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32 (d) Credit Ledger Balance

The ITC available as on date are shown in below table.


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GSTIN/TEMP ID:
07AJIPA1572EO1X

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	Paid through Cash (₹)			
	Cess		Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹50,400	Tax	₹6,000	₹0	₹0	₹0
0	₹0	Interest	₹0	₹0	₹0	₹0
0	₹200	Penalty	₹0	₹0	₹0	₹0
5	₹0	Fees	₹0	₹0	₹0	₹0
0	₹0	Others	₹0	₹0	₹0	₹0

Credit Ledger Balance (₹)					
Description	Available	Provisional	Blocked	Mismatch	
Integrated Tax	₹76,000	₹0	₹0	₹0	Integrated Tax
Central Tax	₹0	₹0	₹0	₹0	Central Tax
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax
Cess	₹0	₹0	₹0	₹0	Cess

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32 (e) Paid through ITC

Use the scroll bar to move to the right to enter the amount to be paid through ITC against that liability.

Note: ITC can be adjusted against Tax liability only.



GSTIN/TEMP ID:

07AJIPA1572EO1X

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

	Cess	Description	Paid through Cash (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹50,400	Tax	₹6,000	₹0	₹0	₹0
0	₹0	Interest	₹0	₹0	₹0	₹0
0	₹200	Penalty	₹0	₹0	₹0	₹0
5	₹0	Fees	₹0	₹0	₹0	₹0
0	₹0	Others	₹0	₹0	₹0	₹0

	Mismatch	Description	Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹0	Integrated Tax	₹944	₹0	₹0	
0	₹0	Central Tax	₹0	₹0		
0	₹0	State/UT Tax	₹0		₹0	
0	₹0	Cess				₹0

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33. Once you have entered the amount, click the **SET-OFF** button.



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GSTIN/TEMP ID:
07AJIPA1572EO1X

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				

Penalty	₹0	₹0	₹0	₹0
Fees	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

		Description	Paid through Cash (₹)			
	Cess		Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹50,400	Tax	₹6,000	₹0	₹0	₹0
0	₹0	Interest	₹0	₹0	₹0	₹0
0	₹200	Penalty	₹0	₹0	₹0	₹0
5	₹0	Fees	₹0	₹0	₹0	₹0
0	₹0	Others	₹0	₹0	₹0	₹0

		Description	Paid through ITC (₹)			
	Mismatch		Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹0	Integrated Tax	₹944	₹0	₹0	
0	₹0	Central Tax	₹0	₹0		
0	₹0	State/UT Tax	₹0		₹0	
0	₹0	Cess				₹0

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34. A confirmation message is displayed. Click the **OK** button.



Message

You are utilizing Cash of Rs 6000 and ITC of Rs 944 for payment of your liability as selected by you. Once utilized, amount cannot be reversed. Do you want to proceed?

CANCEL

OK

35. A success message is displayed. Payment Reference Number is displayed on the screen. Click the **BACK** button.

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Payment is successful. Payment Reference Id is IP0706180000011.

GSTIN/Temporary ID/UIN - 07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

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

Disputed Amount/ Payment Details

Amount under Dispute

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Tax/Cess	0	0	30000	0	
Interest	0	0	0	0	

Indicates Mandatory Fields

Amount of dispute	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	3944	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	3944	0	
	Interest	0	0	0	0	
	Penalty	0	0	0	0	
	Fees	0	0	0	0	
	Other	0	0	0	0	

	charges				
Pre-deposit (10% of disputed tax)	Tax/Cess	0	0	3000	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	6944	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	0	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other charges	0	0	0	0

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F. Add any Other Supporting Document

36. To upload any other supporting document, enter the document description and click the **Choose File** button.

Note:

- 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 copy

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

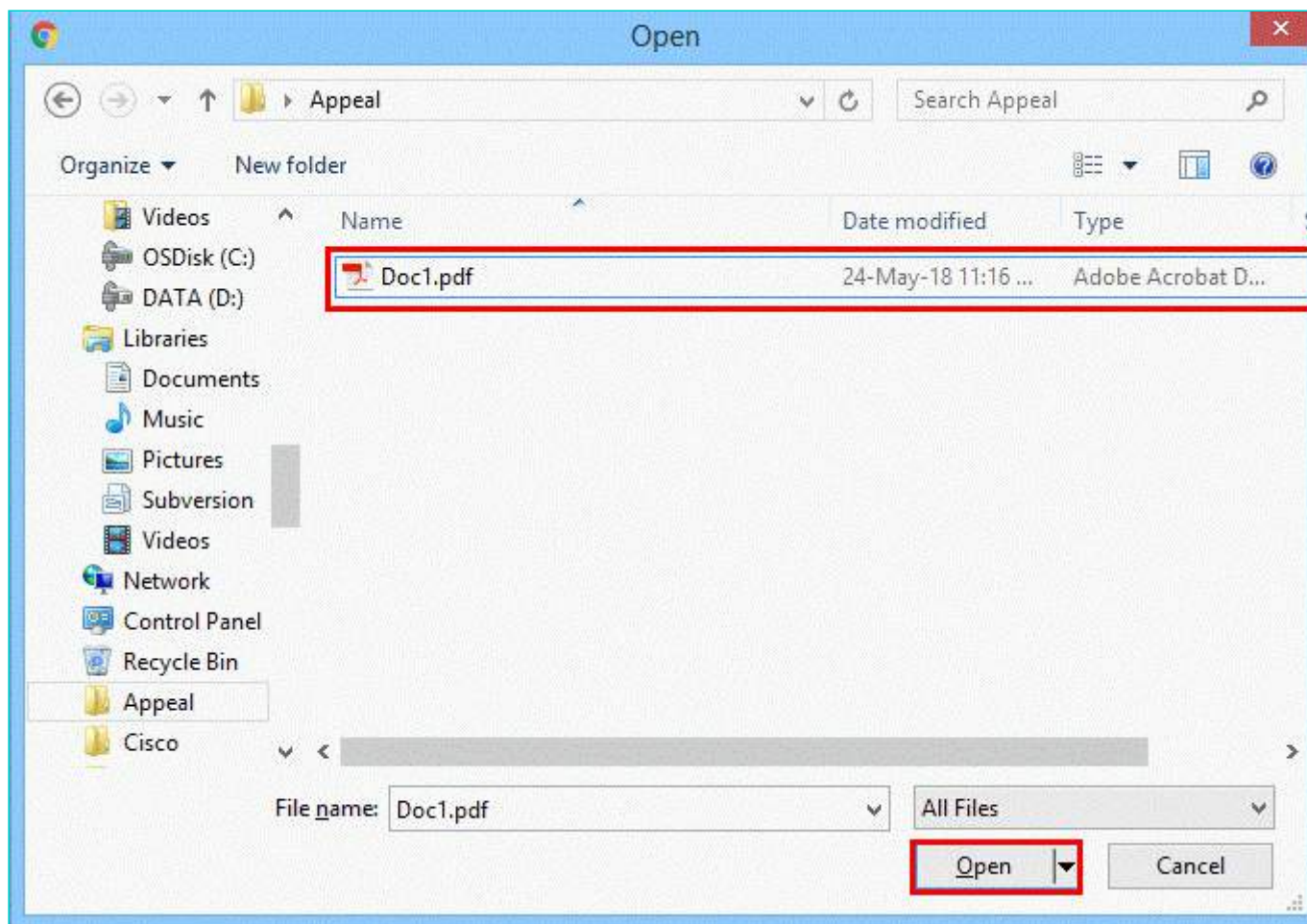
❗ Only PDF & JPEG file format is allowed.

❗ 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 copy

❗ Click on Add Document button to add the uploaded Supporting Document.

37. Select the file to be uploaded and click the **Open** button.



38. Click the **ADD DOCUMENT** button to add the uploaded supporting document.

Upload Supporting Documents

Enter Document Description

ADD DOCUMENT

- ❗ 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 copy
- ❗ Click on Add Document button to add the uploaded Supporting Document.

39. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file.

Upload Supporting Documents

Enter Document Description

Appeal document

Choose File No file chosen

Appeal document



- ❗ 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 copy
- ❗ Click on Add Document button to add the uploaded Supporting Document.

G. Preview the Application and Proceed to File

40. To preview the Application before filing, Click the **PREVIEW** button.

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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**
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

Selected Category

1	Misclassification of any goods or services or both	
---	--	--

Period of Dispute**From**

01/02/2018

To

28/02/2018

DISPUTED AMOUNT/ PAYMENT DETAILS

Upload Annexure to GST APL-01

Only PDF file format is allowed.

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

Doc1.pdf

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

Enter Document Description

[Choose File](#) No file chosen

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 copy

Click on Add Document button to add the uploaded Supporting Document.

Appeal document



Doc1.pdf



Verification

☐ I, ANGAD JASBIRSINGH ARORA, hereby solomently affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory*

Select

Place*

Enter Place

Designation / Status

Date

14/06/2018

BACK

PREVIEW

PROCEED TO FILE

41. The PDF file will be downloaded. Open the pdf file and check if all the details are correctly updated.

FORM GST APL-01

[Refer Rule 108(1)]

Appeal to Appellate Authority

1 GSTIN/Temporary ID/UIN - 07AJIPA1572EQ1X
2 Legal Name - ANGAD JASBIRSINGH ARORA
3 Trade Name - AutomationsTest
4 Address - 1, MG, ECITY, Central Delhi, Delhi, 110019

Order Type - Demand Order

5 Order No - ZA0704180000236 Order Date - 03/04/2018
6 Designation and address of the officer passing the order appealed against Assistant Commissioner 1 and JCCT (Administration), Dhanbad Division, Dhanbad, Vanijya Kar Bhawan, Near-Randhir Verma Chowk, Court Campus, Dhanbad, Dhanbad, 826001
Demand Id - ZA0704180000236
7 Date of communication of the order to be appealed against - 03/04/2018
8 Name of the authorised representative - NA

Category of the case under dispute -

1 Misclassification of any goods or services or both

9 Details of Case under dispute

(i) Brief issue of case under dispute - Refer to Annexure

(ii) Description and clarification of goods/ services in dispute - Refer to Annexure

(iii) Period of Dispute - From - 01/02/2018 To - 28/02/2018

(iv) Amount under Dispute

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Tax/Cess	0	0	30000	0	30000
Interest	0	0	0	0	0
Penalty	0	0	0	0	0
Fees	0	0	0	0	0
Other Charges	0	0	0	0	0
Amount of Dispute					30000

42. Select the **Name of the Authorized Signatory** from the drop-down list.

43. Enter the **Place** where application is filled.

44. Click the **PROCEED TO FILE** button.

[Skip to Main Content](#) [A⁺](#) [A⁻](#)



Goods and Services Tax

[Logout](#)

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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**
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

Selected Category

1	Misclassification of any goods or services or both	
---	--	--

Period of Dispute**From**

01/02/2018

To

28/02/2018

DISPUTED AMOUNT/ PAYMENT DETAILS

Upload Annexure to GST APL-01

Doc1.pdf

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

Enter Document Description

Choose File No file chosen

Appeal document



- 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 copy
- Click on Add Document button to add the uploaded Supporting Document.

Verification

☒ I, ANGAD JASBIRSINGH ARORA, hereby solomently affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory*

ANGAD ARORA

Place*

Bangalore

Designation / Status

Director

Date

14/06/2018

BACK


PREVIEW

PROCEED TO FILE

45. Click the **PROCEED** button.


46. Click the **SUBMIT WITH DSC** or **SUBMIT WITH EVC** button.


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

In case of **SUBMIT WITH DSC**

- Select the certificate and click the **SIGN** button.

In case of **SUBMIT WITH EVC**

- Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

CLOSEVALIDATE OTP

47. A confirmation message is displayed that form has been signed. You can click the **DOWNLOAD** button to download the acknowledgement receipt.

✔ 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](#)

Once an appeal against a demand order is filed, an email and SMS is sent to the taxpayer (or an unregistered person, as the case may be) and Appellate Authority.

Manual > Filing Reply and Rectification Request During First Appeal Proceeding

How can I follow-up and take actions in First Appeal Proceedings conducted by the Appellate Authority?

Appellate Authority can initiate proceedings and hearing process for disposing your Appeal application or may summon you during the review of appeal application submitted by the Tax Department.

To follow-up and take actions in First Appeal Proceedings conducted by the Appellate Authority, perform following steps:

- A. Navigate to [View Additional Notices/Orders](#) page to view Notices and Orders issued against you by Appellate Authority
- B. Take action using **APPLICATIONS** tab of "Case Details" screen: [View/download Filed Appeal Application](#)
- C. Take action using **NOTICES** tab of "Case Details" screen: [View/download issued Notices and File Reply](#)
- D. Take action using **REPLIES** tab of "Case Details" screen:
 - D(1). [View/download your Replies or Counter-replies filed by the Tax Officials](#)
 - D(2). [File Counter-reply](#)
- E. Take action using **ORDERS** tab of "Case Details" screen:
 - E(1). [View/download issued Order](#)
 - E(2). [Submit Rectification Request](#)
- F. Take action using **RECTIFICATION** tab of "Case Details" screen: [View/download Submitted or Rejected or Accepted Rectification Requests](#)
- G. Take action using **ADDITIONAL DOCUMENT** tab of "Case Details" screen: [View/download documents related to the Case Proceedings](#)


Click each hyperlink above to know more.


A. View Additional Notices/Orders

To view issued Notices and Orders, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click **Dashboard > Services > User Services > View Additional Notices/Orders**

-

Skip to Main Content  A+ A-



Goods and Services Tax

ANGAD JASBIRSINGH A ▾

Dashboard Services ▾ GST Law Search Taxpayer ▾ Help ▾ e-Way Bill System

Registration Ledgers Returns Payments User Services Refunds

My Saved Applications

View/Download Certificates

View My Submissions

Search HSN / Service Classification Code

Feedback

Generate User Id for Advance Ruling

View My Submitted LUTs

Engage / Disengage GST Practitioner (GSTP)

View Additional Notices/Orders

My Applications

View Notices and Orders

Contacts

Holiday List

Grievance / Complaints

Furnish Letter of Undertaking (LUT)

Locate GST Practitioner (GSTP)

ITC02-Pending for action

4. Additional Notices and Orders page is displayed. Click the **View** hyperlink to go to the Case Details screen of the issued Notice/Order.

Dashboard > Additional Notices and Orders

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
APPEAL	Hearing notice issued	ZA070419000415T	19/04/2019	View
APPEAL	Appeal admitted	ZA070419000414V	19/04/2019	View Action

5. **Case Details** page is displayed. The **APPLICATIONS** tab is selected by default. Click the other five tabs—NOTICES, REPLIES, ORDERS, RECTIFICATION and ADDITIONAL DOCUMENT— provided on the left hand side of the page to view more details about each tab.

[Dashboard](#) > [Services](#) > [User Services](#) > [My Applications](#) > Case Details

ARN AD0704190900920	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 17/04/2019	Status Hearing Notice Issued
-------------------------------	--	--	--

APPLICATIONS
NOTICES
REPLIES
ORDERS
RECTIFICATION
ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED	Trade Name GST
--	-----------------------

Type of Documents	View Documents
Appeal to Appellate Authority	GST APL-01 Annexure Appeal Supporting Document

[Go back to the Main Menu](#)

B. View/download Filed Appeal Application

To view and download the Appeal Application filed by you or the Tax Department, perform following steps:

1. On the **Case Details** page of that particular Case ID, select the **APPLICATIONS** tab, if it is not selected by default. This tab displays filed application, along with its supporting documents.

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Appeal Admitted

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL
DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Type of Documents

Appeal to Appellate Authority

View Documents

[GST APL-01](#)

[Annexure](#)

[Appeal Supporting Document](#)

2. Click the document name(s) in the **Document** section of the table to download the documents into your machine and view them.

[Go back to the Main Menu](#)

C. View/download issued Notices and Reply

To view the Notices issued to you by the Appellate Authority and file your reply, perform following steps:

1. On the **Case Details** page of that particular Case ID, select the **NOTICES** tab. This tab displays all the notices (*SCN/Personal Hearing/Adjournment*) issued to you by the Appellate Authority.

ARN
AD0704190900920GSTIN/UIN/Temporary ID
07APIPS0052D410Date Of Application/Case Creation
17/04/2019Status
Hearing Notice Issued

APPLICATIONS	Notice No.	Type of Notice	Hearing		Issued on	Issued By	Previous Date of Hearing	Status of Previous Hearing	Documents	Action
			Date	Place						
NOTICES	070419000415T	PERSONAL HEARING	20/04/2019 10:00 PM	Delhi	19/04/2019	Pallavi Test Infy, Joint Commissioner	NA	NA	Notice of Personal Hearing Documents	Reply
REPLIES										
ORDERS										
RECTIFICATION										
ADDITIONAL DOCUMENT										

BACK

- Click the document name(s) in the **Document** section of the table to download the documents into your machine and view them.
- To file reply to the issued Notice, scroll to the right and click the **Reply** hyperlink.
- The **Reply** screen gets displayed. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps:

ARN
AD0704190900920GSTIN/UIN/Temporary ID
07APIPS0052D410Date Of Application/Case Creation
17/04/2019Status
Hearing Notice Issued

APPLICATIONS	Submit Reply to the Notice for seeking clarification	
NOTICES		
REPLIES		

• Indicates Mandatory Fields

Notice No.	Date of Notice
------------	----------------

ORDERS

RECTIFICATION

ADDITIONAL
DOCUMENT

ZA070119000268S

29/01/2019

Details of Reply •

No file chosen

❗ Only PDF file format is allowed.

❗ Maximum file size for upload is 5 MB.

Upload Supporting Documents

Enter Document Description

No file chosen

❗ Only PDF or JPEG file formats are allowed.

❗ Maximum file size for upload is 5 MB.

❗ Maximum 2 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy.

❗ Click on **Add Document** button to add the uploaded Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Verification

☐ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Primary/ other Authorized Signatory •

Select ▼

Place •

Enter Place

Designation / Status •

Date •

29/01/2019

BACK

FILE REPLY

4a. You can prepare the reply to the notice offline. Then, in the **Details of Reply** field, click the **Choose File** button to upload the prepared reply document(s). You can delete the uploaded document by clicking the trash-bin icon and upload again.



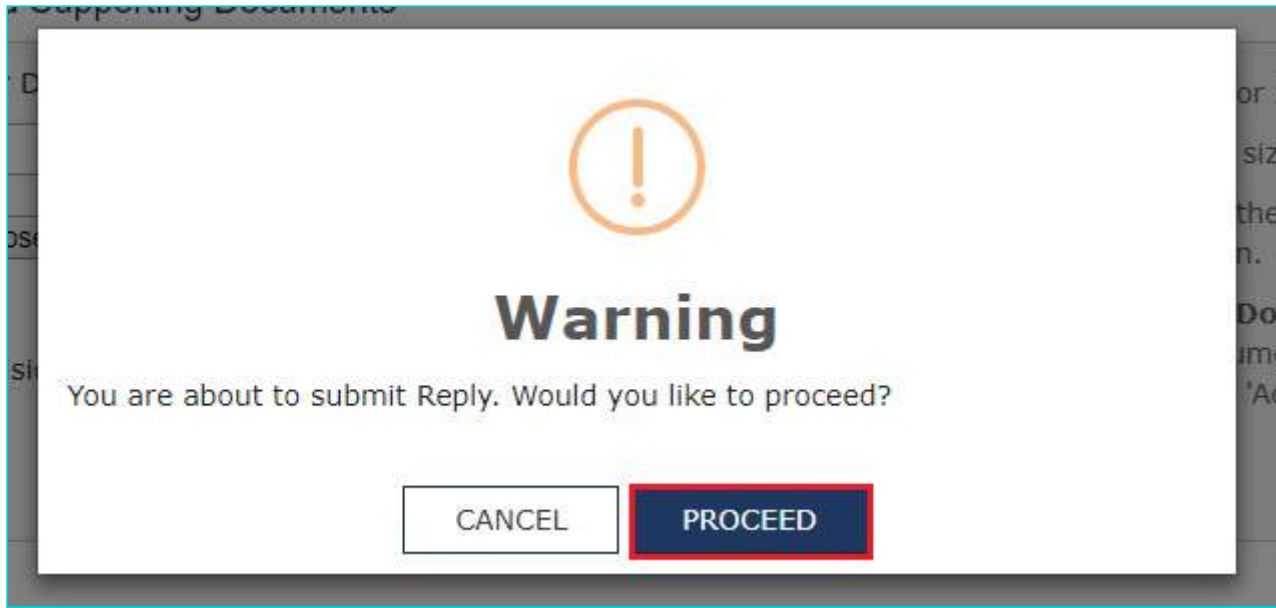
4b. If required, you can also upload supporting documents in the **Upload Supporting Documents** field. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the supporting document(s) from your machine related to this notice. You can delete the uploaded document by clicking the **DELETE** button and upload again.

The screenshot shows a section titled "Enter Document Description". Below the title is a text input field. Below the input field is a "Choose File" button and the text "No file chosen". Below the "Choose File" button is a "Revision" label. To the right of the "Revision" label is a PDF icon and the text "01test.pdf". To the right of the PDF icon is a red square button with a white trash-bin icon and the text "DELETE", which is highlighted with a red rectangular border.

4c. In the **Verification** field, select the declaration check-box, select your name, enter name of the place from where you are filing this reply.


4c. Click the **FILE REPLY** button.

4d. A warning message pop-up gets displayed. Click the **PROCEED** button.



5. A new screen is displayed with a Warning message. On this screen, click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.

GSTIN	Legal Name	Trade Name
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST



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- ❗ DSC is compulsory for Companies & LLP
- ❗ [Facing problem using DSC? Click here for help](#)

SUBMIT WITH DSC

SUBMIT WITH EVC

6. Success message is displayed, with the generated Reply Reference Number and other details, which will be sent to your registered email ID and mobile as well. Click **DOWNLOAD** to download the acknowledgement or click **OK**.

✓ Reply Submitted Successfully

Acknowledgment for Reply

Reply Ref No.	ZA070419000416R
Date of filing	19/04/2019
Time of filing	17:39
GSTIN/User ID of Applicant	07APIPS0052D410
Legal name of the Applicant	NURUL MOHAMADBHAI SAIYED
Trade name of the Applicant	GST
Filed By	NURUL SAIYED

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

DOWNLOAD

OK

7. On clicking the **OK** button, the updated **Replies** tab is displayed with the filed Reply and the Status gets changed to "**Reply Submitted**".

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Reply Submitted

APPLICATIONS
NOTICES
REPLIES
ORDERS
RECTIFICATION
ADDITIONAL DOCUMENT

Reply Ref No.	Notice No.	Filed By	Date of Reply	Documents	Action
ZA070419000416R	ZA070419000415T	NURUL MOHAMADBHAI SAIYED	19/04/2019	Reply Document Additional Document	Reply

BACK

Note: Once you have filed reply, following actions also take place on the GST Portal:

- Your Dashboard gets updated with the record of the filed reply and the Status gets changed to "**Reply Submitted**".
- Dashboard of the Tax Officials is also updated with the record of the filed Reply.
- Intimation of the Filed Reply is sent to the taxpayer on his/her registered email ID and mobile.

[Go back to the Main Menu](#)

D(1). View/download your Replies or Counter-replies

To view or download the filed replies, perform following steps:

1. On the **Case Details** page of that particular case, select the **REPLIES** tab. This tab displays all the replies filed against this case by you or the Tax Officials.

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Reply Submitted

APPLICATIONS	Reply Ref No.	Notice No.	Filed By	Date of Reply	Documents	Action
NOTICES	ZA070419000416R	ZA070419000415T	NURUL MOHAMADBHAI SAIYED	19/04/2019	Reply Document Additional Document	Reply
REPLIES						
ORDERS						
RECTIFICATION						
ADDITIONAL DOCUMENT						

BACK

2. Click the document name(s) in the **Documents** section of the table to download into your machine and view them.

[Go back to the Main Menu](#)

D(2). File Counter-reply

To file counter-reply against the Reply filed by the Tax Official or against your own reply, perform following steps:

1. On the **Case Details** page of that particular case, select the **REPLIES** tab and click the "Reply" hyperlink.

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Reply Submitted

APPLICATIONS	Reply Ref No.	Notice No.	Filed By	Date of Reply	Documents	Action
NOTICES	ZA070419000416R	ZA070419000415T	NURUL MOHAMADBHAI SAIYED	19/04/2019	Reply Document Additional Document	Reply
REPLIES						
ORDERS						
RECTIFICATION						
ADDITIONAL DOCUMENT						

BACK

2. Follow the same steps as mentioned in the above section "View/download issued Notices and File Reply". Click [here](#) to revisit the steps.

Note: Once you have filed counter-reply, following actions also take place on the GST Portal:

- Your Dashboard gets updated with the record of the filed Counter-reply and the Status gets changed to "**Reply Submitted**".
- Dashboard of the Tax Officials is also updated with the record of the filed Reply.
- Intimation of the Filed Reply is sent to the taxpayer on his/her registered email ID and mobile.

[Go back to the Main Menu](#)

E(1). View/download Issued Order

To download order issued against your case by the Appellate Authority, perform following steps:

1. On the **Case Details** page of that particular case, click the **ORDERS** tab. This tab provides you an option to view the issued orders (Admit Appeal Application or Reject Appeal Application, Appeal Order, Rectification Order), with all its attached documents, in PDF mode.

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Appeal Order Passed

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL
DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Order/Reference Number	Order Category	Date of Order	Passed By	Documents	Action
ZA070419000414V	ADMIT APPEAL APPLICATION	19/04/2019	Pallavi Test Infy	GST APL-02	NA
ZA0704190004202	APPEAL ORDER	19/04/2019	Pallavi Test Infy	GST APL-04 Order	Initiate Rectification

BACK

2. Click the document name(s) in the **Documents** section of the table to download into your machine and view them.

[Go back to the Main Menu](#)

E(2). Submit Rectification Request

To submit Rectification Request against the Appeal Order issued to you by the Appellate Authority, perform following steps:

1. Select the **ORDERS** tab and click the "Initiate Rectification" link.

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Appeal Order Passed

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL
DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Order/Reference Number	Order Category	Date of Order	Passed By	Documents	Action
ZA070419000414V	ADMIT APPEAL APPLICATION	19/04/2019	Pallavi Test Infy	GST APL-02	NA
ZA0704190004202	APPEAL ORDER	19/04/2019	Pallavi Test Infy	GST APL-04 Order	Initiate Rectification

BACK

Note: In case you are filing Rectification after 6 months of the Date of the issued Revision Order, you will see the following popup. Click YES to continue.



Warning

Do you still want to file the Rectification application as the period exceeds 6 months from the date of the order?

NO

YES

2. "Initiate Rectification" page gets displayed. Click **BACK** to go to the previous page or follow the steps mentioned below.

[Dashboard](#) > [Services](#) > [User Services](#) > [My Applications](#) > Case Details

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD0704190900920	07APIPS0052D410	17/04/2019	Appeal Order Passed

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Initiate Rectification request against Appeal Order

Order Number
ZA070219000275V

Date of Order
18/02/2019

Indicates Mandatory Fields

Reason for Rectification *

Reason for Rectification *

Select ▼

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

i Only PDF or JPEG file formats are allowed.

i Maximum file size for upload is 5 MB.

i Maximum 2 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy.

i Click on **Add Document** button to add the uploaded Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Verification

☐

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Primary/ other Authorized Signatory *

Select ▼

Place *

Enter Place

Designation / Status *

Date *

18/06/2019

BACK

INITIATE

2a. Select the reason for rectification from the drop-down list.

Reason for Rectification *

Reason for Rectification *

Select ▼

Select

1. Error/omission arising from accidental mistake due to slip of facts
2. Incorrect liability due to arithmetic error/clerical mistake
3. Other(please specify)

2b. If required, you can also upload supporting documents in the **Upload Supporting Documents** field. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine related to your Rectification request. You can delete the uploaded document by clicking the **DELETE** button.

Enter Document Description

Revision

ADD DOCUMENT

Enter Document Description

Choose File No file chosen

Revision

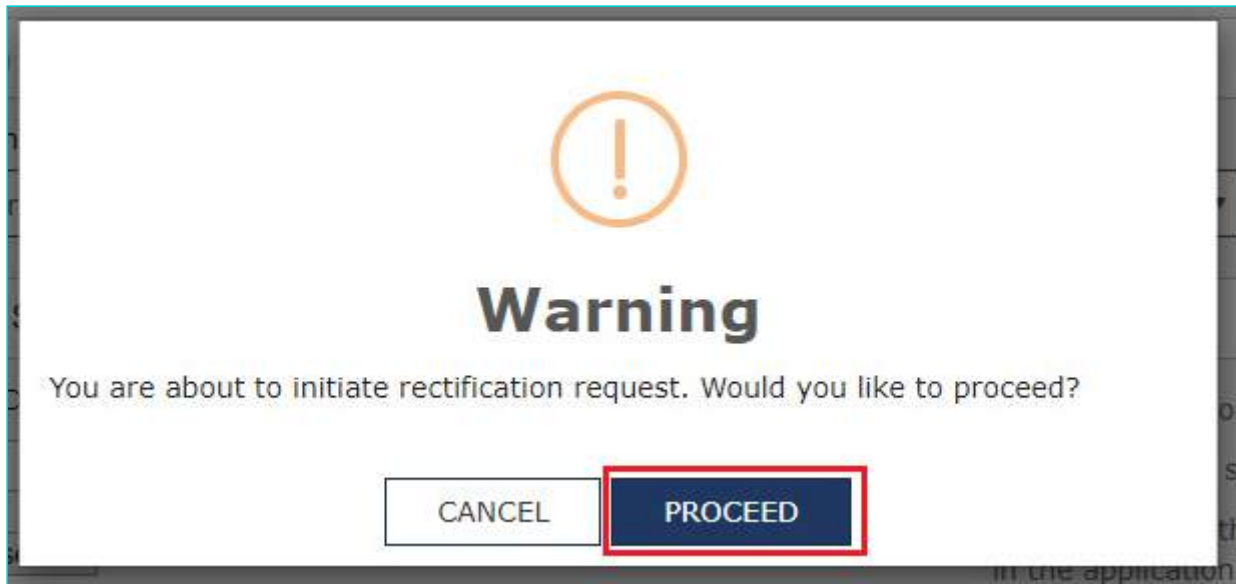
 01test.pdf

DELETE

2c. In the **Verification** field, select the declaration check-box, select your name, enter name of the place from where you are filing this rectification request.


2d. The "INITIATE" buttons will be enabled now. Click the **INITIATE** button.

2e. A warning message pop-up gets displayed. Click the **PROCEED** button.



3. A new screen is displayed with a Warning message. On this screen, click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.

GSTIN	Legal Name	Trade Name
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST



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- ❗ DSC is compulsory for Companies & LLP
- ❗ [Facing problem using DSC? Click here for help](#)

SUBMIT WITH DSC

SUBMIT WITH EVC

4. Success message is displayed, with the generated Rectification Reference Number, which will be sent to your registered email ID and mobile as well. Click **DOWNLOAD** to download the acknowledgement or click **OK**.

✔ Rectification Request Submitted Successfully

Acknowledgment for Rectification Request

Rectification Request Ref No.	ZA0704190004210
Date of filing	19/04/2019
Time of filing	18:01
GSTIN/User ID of Applicant	07APIPS0052D410
Legal name of the Applicant	NURUL MOHAMADBHAI SAIYED
Trade name of the Applicant	GST
Filed By	NURUL SAIYED

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

DOWNLOAD

OK

5. On clicking the **OK** button, the updated **RECTIFICATION** tab is displayed with the submitted request and the Status gets changed to "**Rectification Request Submitted**".

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Rectification Request Received

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL
DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Reference Number	Order Number	Rectification Item	Submitted by	Date of Submission	Reason	Documents
ZA0704190004210	ZA0704190004202	RECTIFICATION REQUEST	NURUL MOHAMADBHAI SAIYED	19/04/2019	Reason	Rectification Request

BACK

6. From "Documents" column of the table, uploaded supported documents can be downloaded by you. Click them to download them into your machine. Similarly, from "Reason" column of the table, the reason selected for submitting rectification request can be viewed by clicking the "Reason" hyperlink.

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Rectification Request Received

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL
DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Reference Number	Order Number	Rectification Item	Submitted by	Date of Submission	Reason	Documents
ZA0704190004210	ZA0704190004202	RECTIFICATION REQUEST	NURUL MOHAMADBHAI SAIYED	19/04/2019	Reason	Rectification Request

BACK

7. On clicking the "Reason" hyperlink, a popup gets displayed. Click **OK** to close it.

Reason

Error/omission arising from accidental mistake due to slip of facts

OK

Note:

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 of the rectification request 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.

[Go back to the Main Menu](#)

F. View/download Submitted or Rejected or Accepted Rectification Requests

To view or download the Rectification Requests submitted by you or the Tax Officials, perform following steps:

1. Select the **RECTIFICATION** tab. This tab displays the submitted or Rejected or Accepted Rectification Request submitted by you or the Tax Officials.

IRN
AD071018000017P

GSTIN/Temporary Id/UIN
07APIPS0052D410

Date Of Submission
06/10/2018

Status
Rectification Request Rejected

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

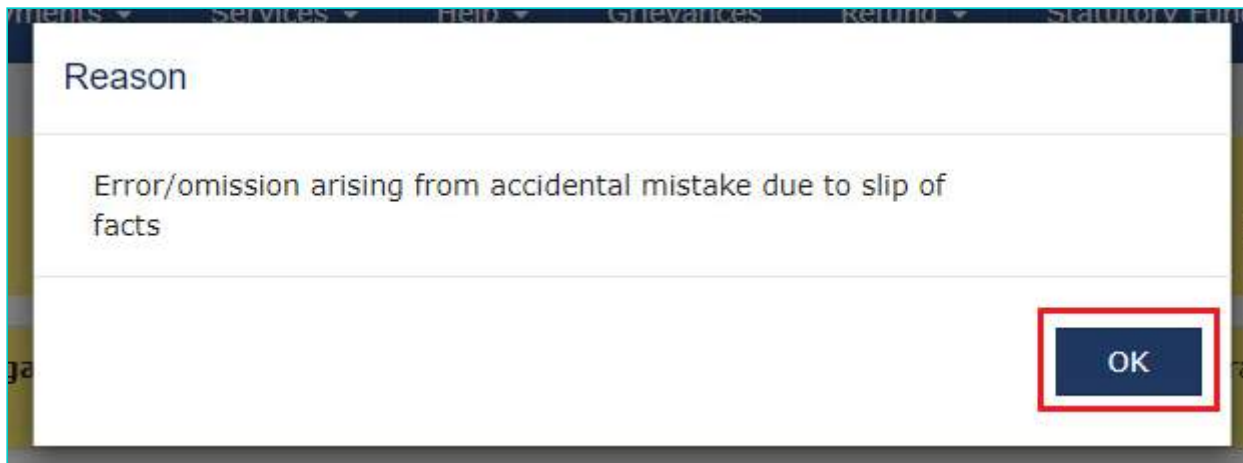
Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Reference Number	Order Number	Order Category	Date of Submission	Submitted by	Reason	Documents	Action
ZA070619001391Q	ZA071018000171A	RECTIFICATION REQUEST	18/06/2019	NURUL MOHAMADBHAI SAIYED	Reason	Rectification Annexure	NA
ZA070619001395I	ZA071018000171A	RECTIFICATION ACCEPTANCE	18/06/2019	V Deeksha Sindhuri	NA	NA	NA
ZA070619001397E	ZA070619001395I	RECTIFICATION REQUEST	18/06/2019	NURUL MOHAMADBHAI SAIYED	Reason	NA	NA
ZA070619001398C	ZA070619001395I	RECTIFICATION REJECTION	18/06/2019	V Deeksha Sindhuri	Reason	NA	NA

2. From "Documents" column of the table, you can download the uploaded supported documents, if available. Click them to download them into your machine. Similarly, from "Reason" column of the table, the reason selected for submitting or rejecting rectification request can be viewed by clicking the "Reason" hyperlink.

3. On clicking the "Reason" hyperlink, a popup gets displayed. Click **OK** to close it.



Reason

Error/omission arising from accidental mistake due to slip of facts

OK

[Go back to the Main Menu](#)

G. View/download Documents Related to the Case Proceedings

To view documents submitted physically by the parties during the hearing and uploaded on Portal by Tax official, perform following steps:

1. On the **Case Details** page of that particular case, select the **ADDITIONAL DOCUMENT** tab.

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Appeal Order Passed

APPLICATIONS	Date of Hearing	Document Description	Document Submitted By	Updated by (name & designation)	Download Document
NOTICES					
REPLIES	19/04/2019	Appeal Supporting Documents	Angad Arora	Pallavi Test Infy, Joint Commissioner	 Additional Document - Appeal.pdf
ORDERS					
RECTIFICATION					
ADDITIONAL DOCUMENT					

BACK

2. Click the document name(s) in the **Download Document** section of the table to download into your machine and view them.

[Go back to the Main Menu](#)

Manual > Filing an Appeal against Registration Order (FORM GST APL-01)

How do I file an appeal against a Registration Order?

To file an appeal against a registration order, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials i.e. your User Id and Password.

Click the links below to know more about it.

- A. [Creating Appeal to Appellate Authority](#)
- B. [Upload Annexure to GST APL-01](#)
- C. [Add any Other Supporting Document](#)
- D. [Preview the Application and Proceed to File](#)
- E. Open the Application's Case Details screen by [searching for your filed Application in My Applications page](#) or from [View Additional Notices/Orders page](#)

A. Creating Appeal to Appellate Authority

3. Click the **Services > User Services > My Applications** command.

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
My Saved Applications	My Applications				
View/Download Certificates	View Notices and Orders				
View My Submissions	Contacts				
Search HSN / Service Classification Code	Holiday List				
Feedback	Grievance / Complaints				
Locate GST Practitioner (GSTP)	Engage / Disengage GST Practitioner (GSTP)				

4. The **My Applications** page is displayed. Select the Application Type as **Appeal to Appellate Authority** from the drop-down list.

Application Type*

Select ▾

Select

Advance Ruling

Intimation of Voluntary Payment - DRC-03

Letter Of Undertaking

Appeal to Appellate Authority

Application for rectification of order

Application for Restoration of Provisional Attachment

REFUNDS

Application for Deferred Payment/Payment in Instalments

5. Click the **NEW APPLICATION** button.

My Applications

• indicates mandatory fields

Application Type•

Appeal to Appellate Authority ▼

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH

NEW APPLICATION

6. The **GST APL-01: Appeal to Appellate Authority** page is displayed.

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN -
24AJIPA1572E4ZO

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - Appeal Test

Address - Darbhanga, MG, ECITY, Ahmedabad, Gujarat, 382120

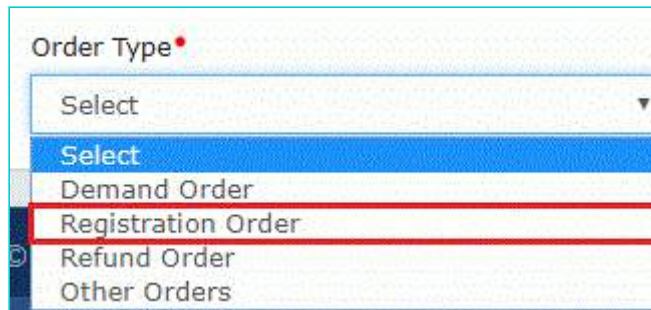
Order Type•

Select ▼

Order No•

SEARCH

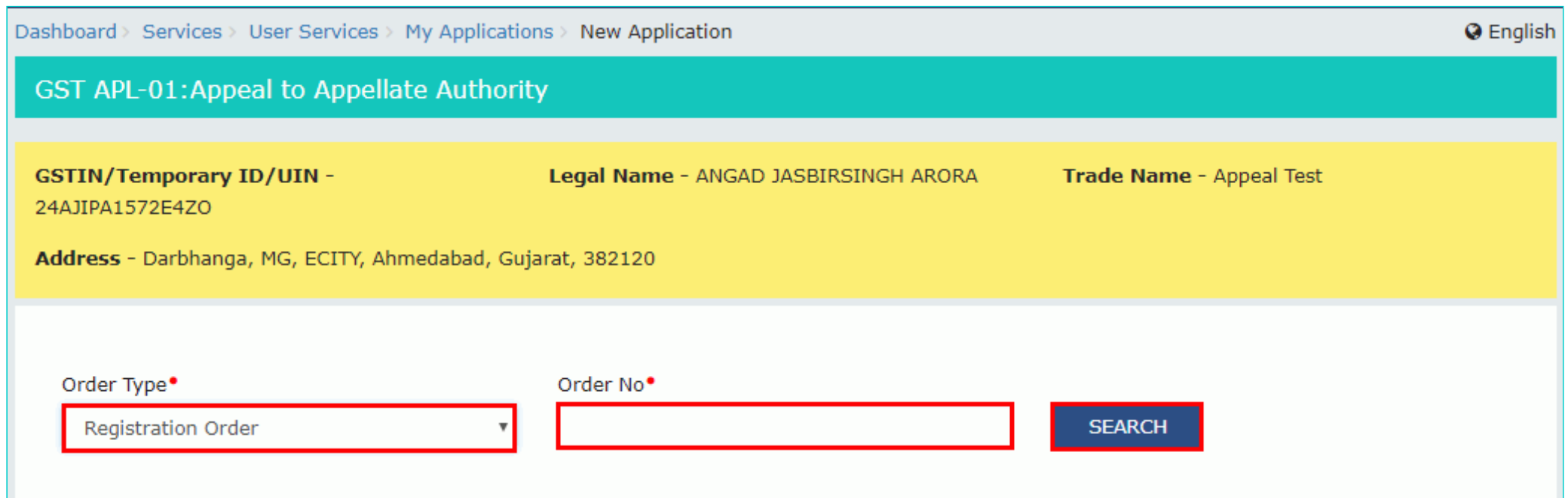
7. Select the Order Type as **Registration Order** from the drop-down list.



A screenshot of a web form's 'Order Type' dropdown menu. The menu is open, showing a list of options: 'Select', 'Demand Order', 'Registration Order', 'Refund Order', and 'Other Orders'. The 'Registration Order' option is highlighted with a red rectangular border. The dropdown is titled 'Order Type' with a red asterisk indicating a required field.

8. In the **Order No** field, enter the Order Number issued by adjudicating authority.

9. Click the **SEARCH** button.



A screenshot of a web application interface for 'GST APL-01:Appeal to Appellate Authority'. The page has a breadcrumb trail: 'Dashboard > Services > User Services > My Applications > New Application'. The main title 'GST APL-01:Appeal to Appellate Authority' is displayed in a teal header. Below this, a yellow section contains pre-filled information: 'GSTIN/Temporary ID/UIN - 24AJIPA1572E4ZO', 'Legal Name - ANGAD JASBIRSINGH ARORA', 'Trade Name - Appeal Test', and 'Address - Darbhanga, MG, ECITY, Ahmedabad, Gujarat, 382120'. At the bottom, there is a form with two input fields: 'Order Type' (a dropdown menu with 'Registration Order' selected and highlighted with a red border) and 'Order No' (a text input field with a red border). To the right of these fields is a blue 'SEARCH' button with a red border. The page is in English, as indicated by a globe icon and the word 'English' in the top right corner.

10. The **Order Details** page is displayed.



Dashboard

Services ▾

GST Law

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 -
24AJIPA1572E4ZO

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - Appeal Test

Address - Darbhanga, MG, ECITY, Ahmedabad, Gujarat, 382120

Order Type
Registration Order

Order No
ZA2408180010223

Order Details

Order Date
14/08/2018

Date of communication
14/08/2018

Category of the case under dispute

Select ▾

ADD

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

Enter Document Description

Choose File No file chosen

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 copy

❗ Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Verification

☐ I, ANGAD JASBIRSINGH ARORA, hereby solomently affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *

Select ▼

Place *

Enter Place

Designation / Status

Date

05/09/2018

BACK

PREVIEW

PROCEED TO FILE

11. Select the **Category of the case under dispute** from the drop-down list.

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

12. Click the **ADD** button.

Order Type*

Registration Order

Order No*

ZA2408180010223

Order Details

Order Date*

14/08/2018

Date of communication*

14/08/2018



Category of the case under dispute*

Select ▼

ADD

Note:

1. You can add multiple line items from the Category of the case under dispute drop-down list by clicking the **ADD** button.
2. You can click the **DELETE** button to delete the details added.

Order Type*	Order No*
Registration Order	ZA2408180010223
Order Details	
Order Date*	Date of communication*
14/08/2018	<div>14/08/2018</div> <div></div>
Category of the case under dispute*	
<div>1. Misclassification of any goods or services or both</div> <div></div>	
<div>ADD</div>	
Selected Category	
<div>1</div>	<div>Misclassification of any goods or services or both</div> <div></div>

B. Upload Annexure to GST APL-01

13. Click the **click here** link to download the Annexure to GST APL-01 Template.

Upload Annexure to GST APL-01 •

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.

14. The GST APL-01 Template is downloaded. Open the downloaded template.

Upload Annexure to GST APL-01 •

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

Enter Document Description


No file chosen

❗ 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 copy

❗ Click on Add Document button to add the Supporting Document. Uploaded document will

 AplAnnexureTem.....docx ^

15. Click the **Enable Editing** button.

 PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View.

[Enable Editing](#)

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

(v) Market value of seized goods –

Not

Applicable

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***

16. Enter the details.

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**
- (v) Market value of seized goods – **Not Applicable**

10. Whether the appellant wishes to be heard in person – Yes / No

11. Statement of facts-

12. Grounds of appeal -

13. Prayer -

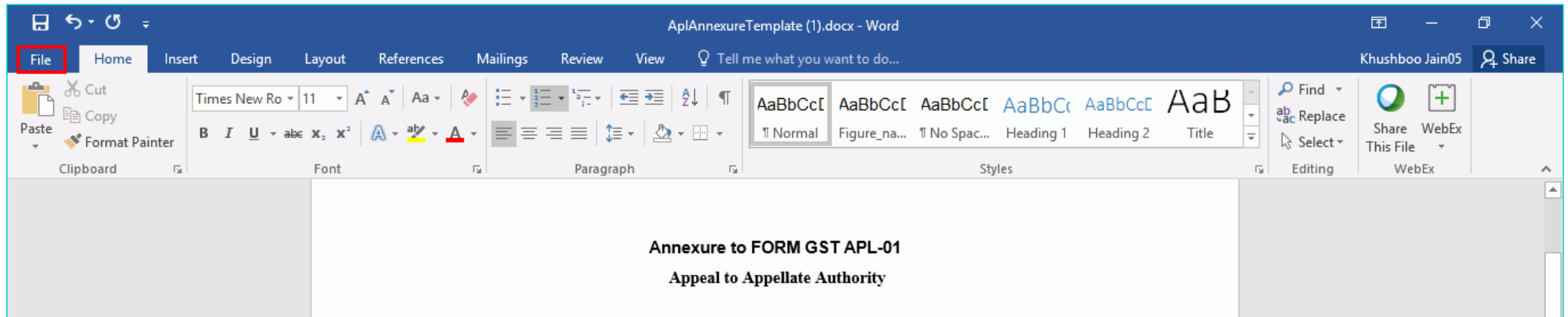
16. Whether appeal is being filed after the prescribed period - Yes / No

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

17. Once you have entered the details, click on the **File** button in top left corner.



18. Click the **Save As** button.

←

Info

New

Open

Save

Save As

Print

Share

Export

Close

Account


Options

AplAnnexureTemplate (1).docx - Word

Info

AplAnnexureTemplate (1)


C: » Users » khushboo_jain05 » Downloads



Protect Document ▾

Protect Document

Control what types of changes people can make to this document.




Check for Issues ▾

Inspect Document

Before publishing this file, be aware that it contains:


- Document properties and author's name
- Headers
- Content that people with disabilities find difficult to read



Manage Document ▾

Manage Document

Check in, check out, and recover unsaved changes.

 There are no unsaved changes.

Properties ▾

Size	22.0KB
Pages	1
Words	108
Total Editing Time	39 Minutes
Title	Add a title
Tags	Add a tag
Comments	Add comments

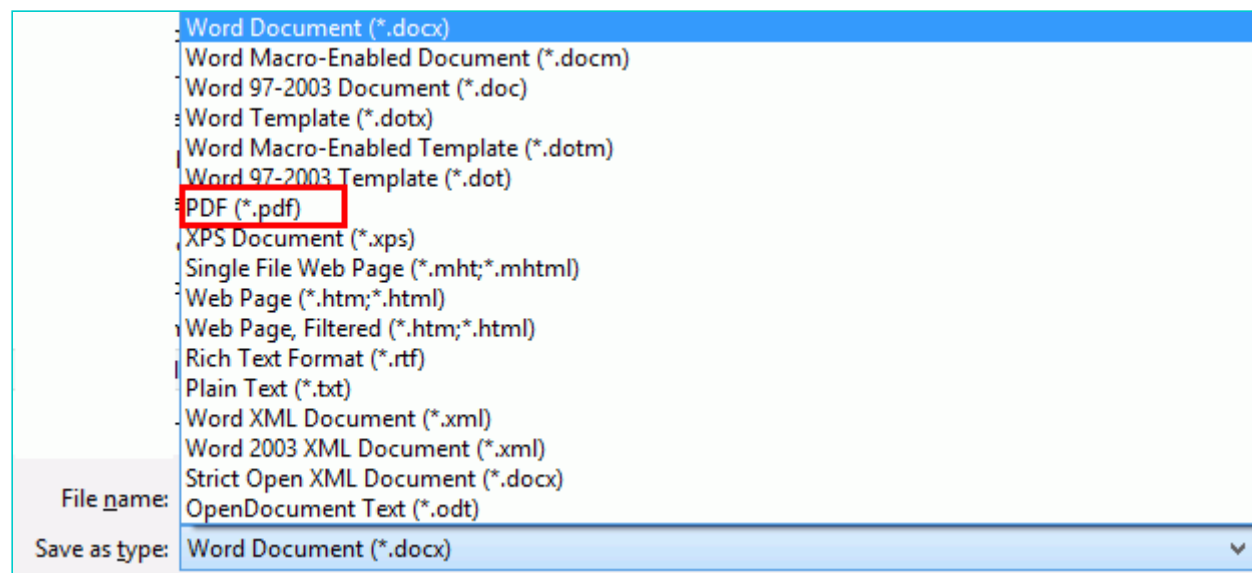
Related Dates

Last Modified	11-May-18 12:09 PM
Created	17-Apr-18 3:40 PM
Last Printed	

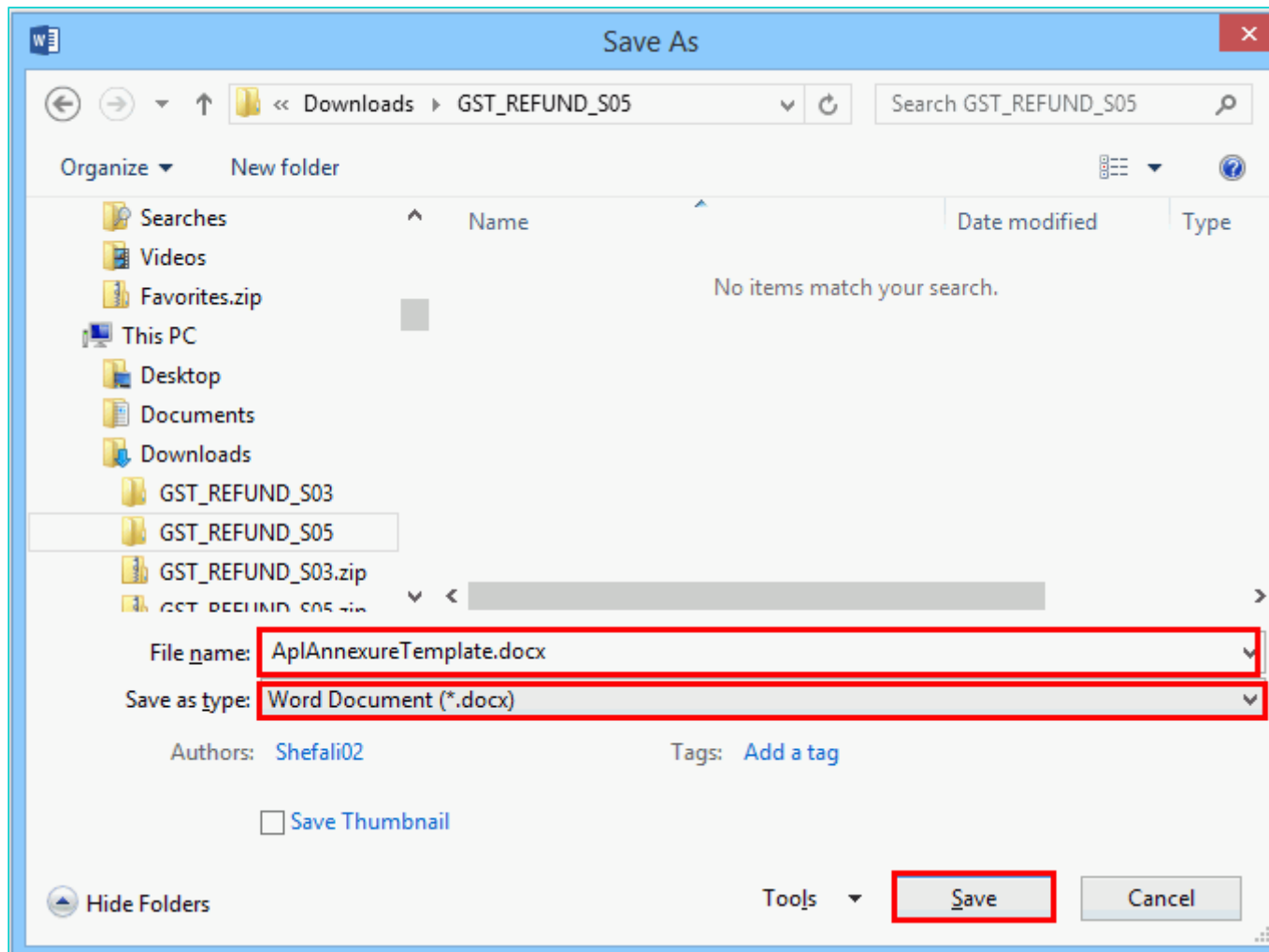
Related People

19. Now select the location to save the file and in the File Name list, type or select a name for the document.

20. In the Save as type list, select PDF.



21. Click the **Save** button.



Note: You should have a PDF reader installed on your computer to open the PDF file.

22. Click the **Choose File** button to upload the PDF.

Note: You can upload file with maximum size of upload as 5 MB.

Upload Annexure to GST APL-01 •

Choose File No file chosen

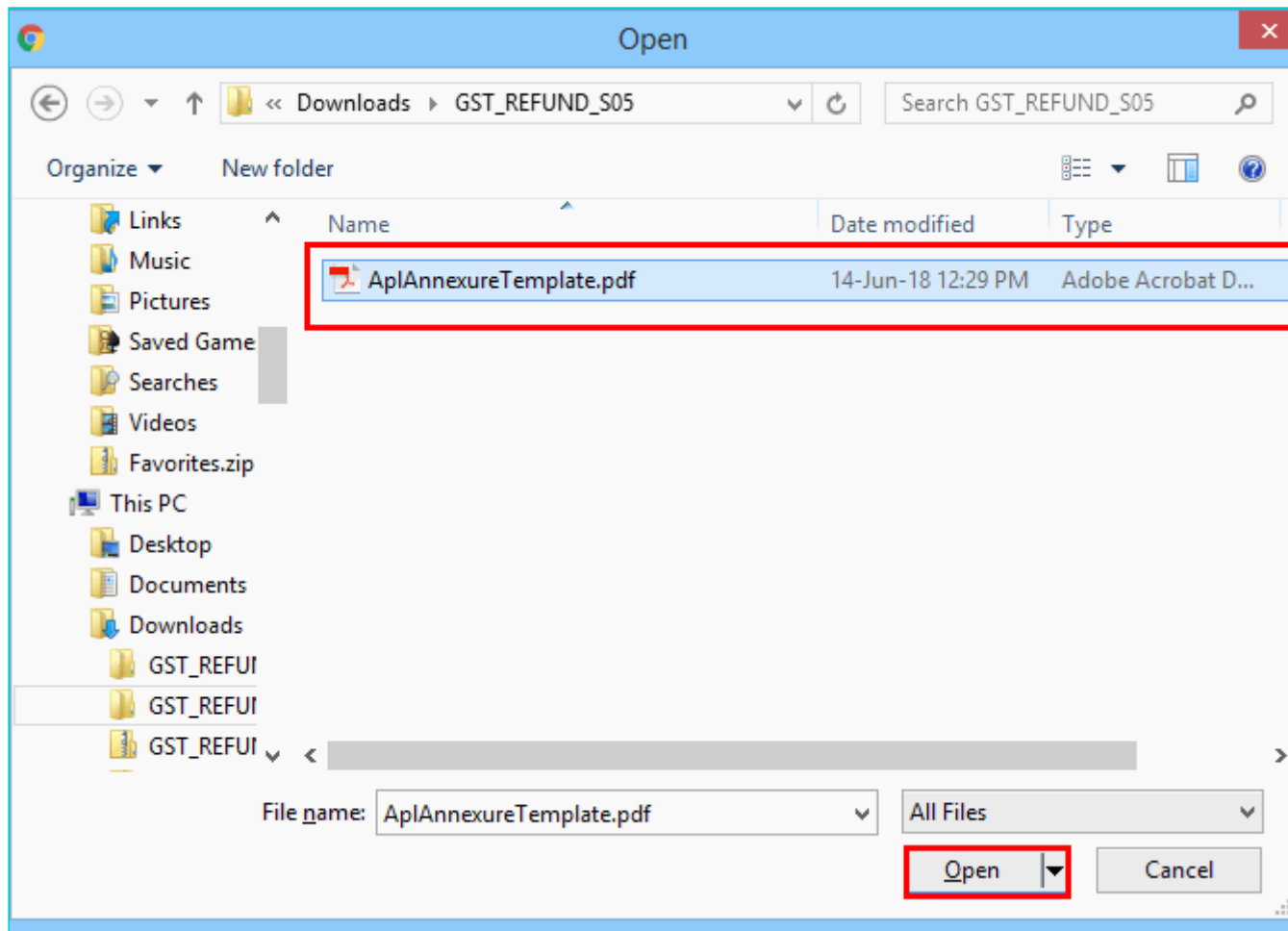
❗ Only PDF file format is allowed.

❗ [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.

23. Select the PDF file which was saved and click the **Open** button.



24. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file, till the time appeal is not filed.

Upload Annexure to GST APL-01 •



AplAnnexureTemplate.pdf



❗ 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.

C. Add any Other Supporting Document

25. To upload any other supporting document, enter the document description and click the **Choose File** button.

Note:

- 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 copy

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

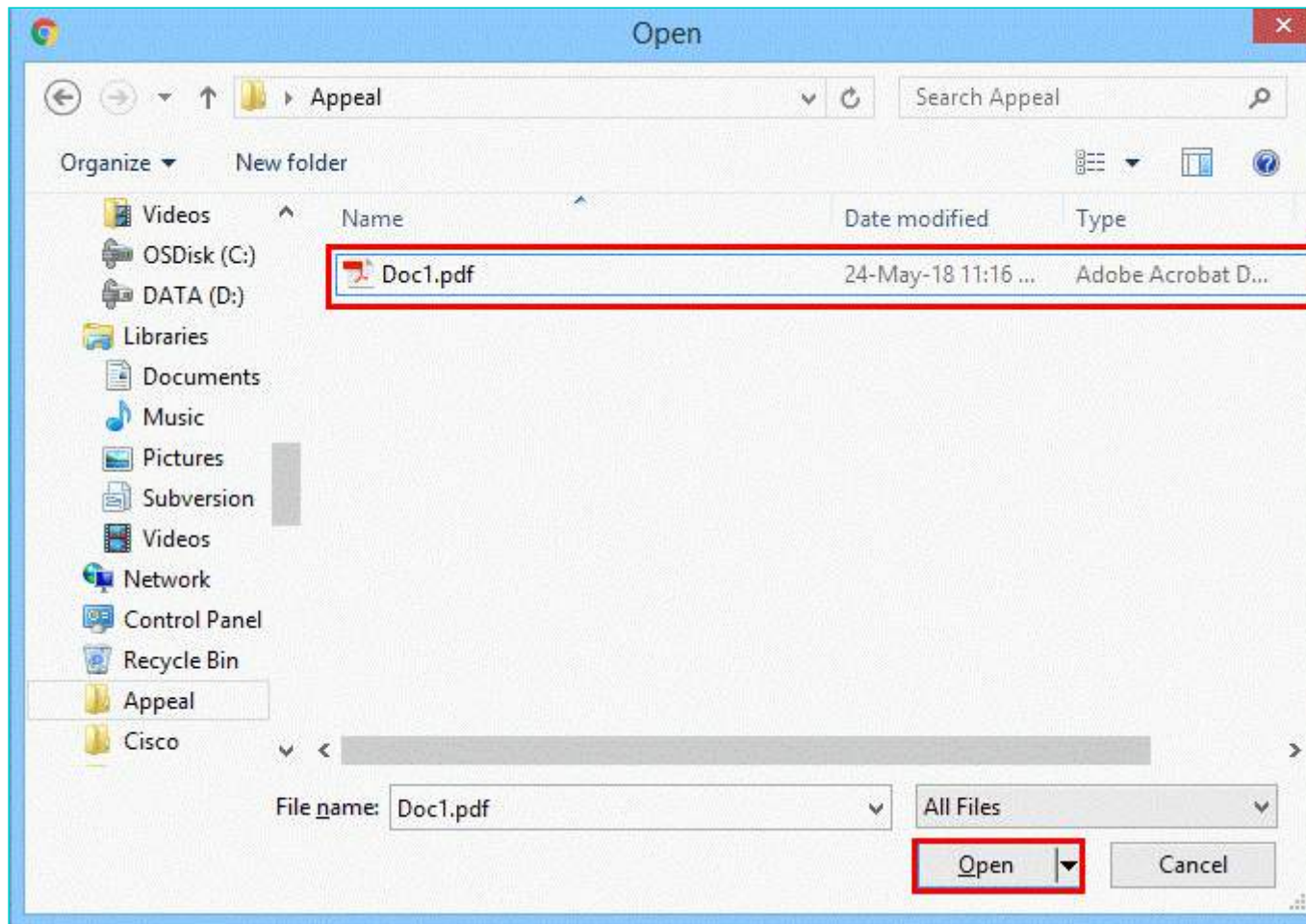
❗ Only PDF & JPEG file format is allowed.

❗ 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 copy

❗ Click on Add Document button to add the uploaded Supporting Document.

26. Select the file to be uploaded and click the **Open** button.



27. Click the **ADD DOCUMENT** button to add the uploaded supporting document.

Upload Supporting Documents

Enter Document Description

ADD DOCUMENT

- ❗ 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 copy
- ❗ Click on Add Document button to add the uploaded Supporting Document.

28. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file, till the time appeal is not filed.

Upload Supporting Documents

Enter Document Description

Appeal document

Choose File No file chosen

Appeal document



- ❗ 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 copy
- ❗ Click on Add Document button to add the uploaded Supporting Document.

D. Preview the Application and Proceed to File

29. To preview the Application before filing, Click the **PREVIEW** button.

Verification

☐ I, ANGAD JASBIRSINGH ARORA, hereby solomently affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory*

Select ▼

Place*

Enter Place

Designation / Status

Date

05/09/2018

BACK

PREVIEW

PROCEED TO FILE

30. The PDF file will be downloaded. Open the pdf file and check if all the details are correctly updated.

FORM GST APL-01
[Refer Rule 108(1)]

Appeal to Appellate Authority

1	GSTIN/Temporary ID/UIN -	24AJIP1572E420
2	Legal Name -	ANGAD JASBIRSINGH ARORA
3	Trade Name -	Appeal Test
4	Address -	Darbhangra, MG, ECITY, Ahmedabad, Gujarat, 382120

Order Type -

5	Order No -	ZA2408180010223	Order Date -	14/08/2018
6	Designation and address of the officer passing the order appealed against		Commercial Tax Officer and Ghatak 1 (Ahmedabad); Range - 1; Division - 1; Gujarat	
7	Date of communication of the order to be appealed against -		14/08/2018	
8	Name of the authorised representative -		NA	

Category of the case under dispute -

1	Misclassification of any goods or services or both
---	--

31. Select the **Verification** checkbox.

32. Select the **Name of the Authorized Signatory** from the drop-down list.

33. Enter the **Place** where application is filled.

34. Click the **PROCEED TO FILE** button.

Verification

☒ I, ANGAD JASBIRSINGH ARORA, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory*

ANGAD ARORA

Place*

Enter Place

Designation / Status

Director

Date

05/09/2018

BACK

PREVIEW

PROCEED TO FILE

35. Click the **PROCEED** button.

Dashboard

Cause List

Type of Authority*

Revisional Authority (u/s 108)

State*

Delhi

Jurisdiction

Select

Date

24/10/2018



* indicates mandatory fields

SEARCH

No hearings are scheduled for date - 24/10/2018

36. Click the **SUBMIT WITH DSC** or **SUBMIT WITH EVC** button.

GSTIN/Temporary ID/UIN

24AJIPA1572E4ZO

Legal Name

ANGAD JASBIRSINGH ARORA

Trade Name

Appeal Test



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.

i DSC is compulsory for Companies & LLP

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

SUBMIT WITH DSC**SUBMIT WITH EVC**

In case of **SUBMIT WITH DSC**

a. Select the certificate and click the **SIGN** button.

In case of **SUBMIT WITH EVC**

a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

CLOSE

VALIDATE OTP

37. A confirmation message is displayed that form has been signed. You can click the **DOWNLOAD** button to download the acknowledgement receipt.

Provisional Acknowledgement on submission of Form of Appeal

✔ Your form has been signed successfully through EVC

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

Your appeal has been successfully submitted against AD240918000001P

GSTIN/Temporary ID/UIN	24AJIPA1572E4ZO
Date of filing	05/09/2018
Time of filing	10:43
Place of filing	Delhi
Name of the Taxpayer	ANGAD JASBIRSINGH ARORA
Address	Darbhanga, MG, ECITY, Ahmedabad, Gujarat, 382120
Name of the person who is filing Appeal	ANGAD JASBIRSINGH ARORA
Amount of pre-deposit	NA

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

DOWNLOAD

Note:

- Once the application is filed, Status of the application gets updated to "**Appeal Submitted**".
- Your application for appeal is submitted to the First Appellate Authority's queue and becomes a pending item in his/her queue of work-items.
- The Officer may admit/ not admit the application and thus either Approve or Reject your request.
- You can access the generated ARN and view the filed application from the following navigation: **Dashboard > Services > User Services > My Applications > select Application type "Appeal to Appellate Authority > From and To date> Case Details > APPLICATIONS**.

- Once an appeal against a registration order is filed, an email and SMS is sent to the taxpayer (or an unregistered person, as the case may be) and Appellate Authority.
- The appellant is required to submit physical copy of supporting documents along with appeal application, duly signed and verified to the office of the appellate authority within 7 days of filing appeal on the GST Portal. Upon receipt of complete documents, the final acknowledgement will be issued to him.

Manual > Filing Reply and Rectification Request During First Appeal Proceeding

How can I follow-up and take actions in First Appeal Proceedings conducted by the Appellate Authority?

Appellate Authority can initiate proceedings and hearing process for disposing your Appeal application or may summon you during the review of appeal application submitted by the Tax Department.

To follow-up and take actions in First Appeal Proceedings conducted by the Appellate Authority, perform following steps:


- A. Navigate to [View Additional Notices/Orders](#) page to view Notices and Orders issued against you by Appellate Authority
- B. Take action using **APPLICATIONS** tab of "Case Details" screen: [View/download Filed Appeal Application](#)
- C. Take action using **NOTICES** tab of "Case Details" screen: [View/download issued Notices and File Reply](#)
- D. Take action using **REPLIES** tab of "Case Details" screen:
 - D(1). [View/download your Replies or Counter-replies filed by the Tax Officials](#)
 - D(2). [File Counter-reply](#)
- E. Take action using **ORDERS** tab of "Case Details" screen:
 - E(1). [View/download issued Order](#)
 - E(2). [Submit Rectification Request](#)
- F. Take action using **RECTIFICATION** tab of "Case Details" screen: [View/download Submitted or Rejected or Accepted Rectification Requests](#)
- G. Take action using **ADDITIONAL DOCUMENT** tab of "Case Details" screen: [View/download documents related to the Case Proceedings](#)


Click each hyperlink above to know more.

A. View Additional Notices/Orders

To view issued Notices and Orders, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click **Dashboard > Services > User Services > View Additional Notices/Orders**

Skip to Main Content  A+ A-



Goods and Services Tax

ANGAD JASBIRSINGH A ▾

Dashboard Services ▾ GST Law Search Taxpayer ▾ Help ▾ e-Way Bill System

Registration Ledgers Returns Payments User Services Refunds

My Saved Applications

View/Download Certificates

View My Submissions

Search HSN / Service Classification Code

Feedback

Generate User Id for Advance Ruling

View My Submitted LUTs

Engage / Disengage GST Practitioner (GSTP)

View Additional Notices/Orders

My Applications

View Notices and Orders

Contacts

Holiday List

Grievance / Complaints

Furnish Letter of Undertaking (LUT)

Locate GST Practitioner (GSTP)

ITC02-Pending for action

4. Additional Notices and Orders page is displayed. Click the **View** hyperlink to go to the Case Details screen of the issued Notice/Order.

Dashboard > Additional Notices and Orders

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
APPEAL	Hearing notice issued	ZA070419000415T	19/04/2019	View
APPEAL	Appeal admitted	ZA070419000414V	19/04/2019	View Action

5. **Case Details** page is displayed. The **APPLICATIONS** tab is selected by default. Click the other five tabs—NOTICES, REPLIES, ORDERS, RECTIFICATION and ADDITIONAL DOCUMENT— provided on the left hand side of the page to view more details about each tab.

Dashboard > Services > User Services > My Applications > Case Details

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Hearing Notice Issued

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL
DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Type of Documents	View Documents
Appeal to Appellate Authority	GST APL-01
	Annexure
	Appeal Supporting Document

[Go back to the Main Menu](#)

B. View/download Filed Appeal Application

To view and download the Appeal Application filed by you or the Tax Department, perform following steps:

1. On the **Case Details** page of that particular Case ID, select the **APPLICATIONS** tab, if it is not selected by default. This tab displays filed application, along with its supporting documents.

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Appeal Admitted

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL
DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Type of Documents

Appeal to Appellate Authority

View Documents

[GST APL-01](#)

[Annexure](#)

[Appeal Supporting Document](#)

2. Click the document name(s) in the **Document** section of the table to download the documents into your machine and view them.

[Go back to the Main Menu](#)

C. View/download issued Notices and Reply

To view the Notices issued to you by the Appellate Authority and file your reply, perform following steps:

1. On the **Case Details** page of that particular Case ID, select the **NOTICES** tab. This tab displays all the notices (*SCN/Personal Hearing/Adjournment*) issued to you by the Appellate Authority.

ARN
AD0704190900920GSTIN/UIN/Temporary ID
07APIPS0052D410Date Of Application/Case Creation
17/04/2019Status
Hearing Notice Issued

APPLICATIONS	Notice No.	Type of Notice	Hearing		Issued on	Issued By	Previous Date of Hearing	Status of Previous Hearing	Documents	Action
			Date	Place						
NOTICES	070419000415T	PERSONAL HEARING	20/04/2019 10:00 PM	Delhi	19/04/2019	Pallavi Test Infy, Joint Commissioner	NA	NA	Notice of Personal Hearing Documents	Reply
REPLIES										
ORDERS										
RECTIFICATION										
ADDITIONAL DOCUMENT										

BACK

- Click the document name(s) in the **Document** section of the table to download the documents into your machine and view them.
- To file reply to the issued Notice, scroll to the right and click the **Reply** hyperlink.
- The **Reply** screen gets displayed. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps:

ARN
AD0704190900920GSTIN/UIN/Temporary ID
07APIPS0052D410Date Of Application/Case Creation
17/04/2019Status
Hearing Notice Issued

APPLICATIONS	Submit Reply to the Notice for seeking clarification	
NOTICES		
REPLIES		

• Indicates Mandatory Fields

Notice No.	Date of Notice
------------	----------------

ORDERS

RECTIFICATION

ADDITIONAL
DOCUMENT

ZA070119000268S

29/01/2019

Details of Reply •

No file chosen

❗ Only PDF file format is allowed.

❗ Maximum file size for upload is 5 MB.

Upload Supporting Documents

Enter Document Description

No file chosen

❗ Only PDF or JPEG file formats are allowed.

❗ Maximum file size for upload is 5 MB.

❗ Maximum 2 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy.

❗ Click on **Add Document** button to add the uploaded Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Verification

☐ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Primary/ other Authorized Signatory •

Select ▼

Place •

Enter Place

Designation / Status •

Date •

29/01/2019

BACK

FILE REPLY

4a. You can prepare the reply to the notice offline. Then, in the **Details of Reply** field, click the **Choose File** button to upload the prepared reply document(s). You can delete the uploaded document by clicking the trash-bin icon and upload again.



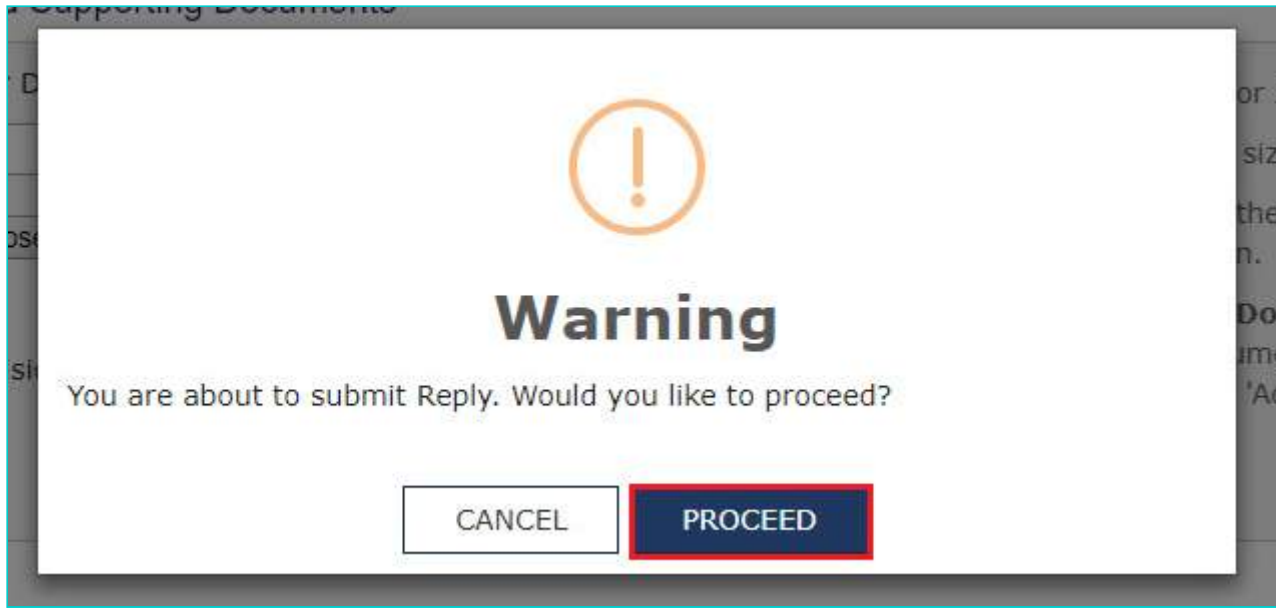
4b. If required, you can also upload supporting documents in the **Upload Supporting Documents** field. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the supporting document(s) from your machine related to this notice. You can delete the uploaded document by clicking the **DELETE** button and upload again.

The screenshot shows a section titled "Enter Document Description" with a text input field. Below the input field is a "Choose File" button and the text "No file chosen". Below this is a "Revision" label, a PDF icon, and the text "01test.pdf". To the right of the PDF icon is a red square button with a white trash-bin icon and the text "DELETE", which is highlighted with a red rectangular border.

4c. In the **Verification** field, select the declaration check-box, select your name, enter name of the place from where you are filing this reply.


4c. Click the **FILE REPLY** button.

4d. A warning message pop-up gets displayed. Click the **PROCEED** button.



5. A new screen is displayed with a Warning message. On this screen, click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.

GSTIN	Legal Name	Trade Name
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST



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

6. Success message is displayed, with the generated Reply Reference Number and other details, which will be sent to your registered email ID and mobile as well. Click **DOWNLOAD** to download the acknowledgement or click **OK**.

✓ Reply Submitted Successfully

Acknowledgment for Reply

Reply Ref No.	ZA070419000416R
Date of filing	19/04/2019
Time of filing	17:39
GSTIN/User ID of Applicant	07APIPS0052D410
Legal name of the Applicant	NURUL MOHAMADBHAI SAIYED
Trade name of the Applicant	GST
Filed By	NURUL SAIYED

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

DOWNLOAD

OK

7. On clicking the **OK** button, the updated **Replies** tab is displayed with the filed Reply and the Status gets changed to "**Reply Submitted**".

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Reply Submitted

APPLICATIONS
NOTICES
REPLIES
ORDERS
RECTIFICATION
ADDITIONAL DOCUMENT

Reply Ref No.	Notice No.	Filed By	Date of Reply	Documents	Action
ZA070419000416R	ZA070419000415T	NURUL MOHAMADBHAI SAIYED	19/04/2019	Reply Document Additional Document	Reply

BACK

Note: Once you have filed reply, following actions also take place on the GST Portal:

- Your Dashboard gets updated with the record of the filed reply and the Status gets changed to "**Reply Submitted**".
- Dashboard of the Tax Officials is also updated with the record of the filed Reply.
- Intimation of the Filed Reply is sent to the taxpayer on his/her registered email ID and mobile.

[Go back to the Main Menu](#)

D(1). View/download your Replies or Counter-replies

To view or download the filed replies, perform following steps:

1. On the **Case Details** page of that particular case, select the **REPLIES** tab. This tab displays all the replies filed against this case by you or the Tax Officials.

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Reply Submitted

APPLICATIONS	Reply Ref No.	Notice No.	Filed By	Date of Reply	Documents	Action
NOTICES	ZA070419000416R	ZA070419000415T	NURUL MOHAMADBHAI SAIYED	19/04/2019	Reply Document Additional Document	Reply
REPLIES						
ORDERS						
RECTIFICATION						
ADDITIONAL DOCUMENT						

BACK

2. Click the document name(s) in the **Documents** section of the table to download into your machine and view them.

[Go back to the Main Menu](#)

D(2). File Counter-reply

To file counter-reply against the Reply filed by the Tax Official or against your own reply, perform following steps:

1. On the **Case Details** page of that particular case, select the **REPLIES** tab and click the "Reply" hyperlink.

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Reply Submitted

APPLICATIONS	Reply Ref No.	Notice No.	Filed By	Date of Reply	Documents	Action
NOTICES	ZA070419000416R	ZA070419000415T	NURUL MOHAMADBHAI SAIYED	19/04/2019	Reply Document Additional Document	Reply
REPLIES						
ORDERS						
RECTIFICATION						
ADDITIONAL DOCUMENT						

BACK

2. Follow the same steps as mentioned in the above section "View/download issued Notices and File Reply". Click [here](#) to revisit the steps.

Note: Once you have filed counter-reply, following actions also take place on the GST Portal:

- Your Dashboard gets updated with the record of the filed Counter-reply and the Status gets changed to "**Reply Submitted**".
- Dashboard of the Tax Officials is also updated with the record of the filed Reply.
- Intimation of the Filed Reply is sent to the taxpayer on his/her registered email ID and mobile.

[Go back to the Main Menu](#)

E(1). View/download Issued Order

To download order issued against your case by the Appellate Authority, perform following steps:

1. On the **Case Details** page of that particular case, click the **ORDERS** tab. This tab provides you an option to view the issued orders (Admit Appeal Application or Reject Appeal Application, Appeal Order, Rectification Order), with all its attached documents, in PDF mode.

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Appeal Order Passed

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL
DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Order/Reference Number	Order Category	Date of Order	Passed By	Documents	Action
ZA070419000414V	ADMIT APPEAL APPLICATION	19/04/2019	Pallavi Test Infy	GST APL-02	NA
ZA0704190004202	APPEAL ORDER	19/04/2019	Pallavi Test Infy	GST APL-04 Order	Initiate Rectification

BACK

2. Click the document name(s) in the **Documents** section of the table to download into your machine and view them.

[Go back to the Main Menu](#)

E(2). Submit Rectification Request

To submit Rectification Request against the Appeal Order issued to you by the Appellate Authority, perform following steps:

1. Select the **ORDERS** tab and click the "Initiate Rectification" link.

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Appeal Order Passed

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL
DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Order/Reference Number	Order Category	Date of Order	Passed By	Documents	Action
ZA070419000414V	ADMIT APPEAL APPLICATION	19/04/2019	Pallavi Test Infy	GST APL-02	NA
ZA0704190004202	APPEAL ORDER	19/04/2019	Pallavi Test Infy	GST APL-04 Order	Initiate Rectification

BACK

Note: In case you are filing Rectification after 6 months of the Date of the issued Revision Order, you will see the following popup. Click YES to continue.



Warning

Do you still want to file the Rectification application as the period exceeds 6 months from the date of the order?

NO

YES

2. "Initiate Rectification" page gets displayed. Click **BACK** to go to the previous page or follow the steps mentioned below.

[Dashboard](#) > [Services](#) > [User Services](#) > [My Applications](#) > Case Details

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Appeal Order Passed

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL
DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Initiate Rectification request against Appeal Order

• Indicates Mandatory Fields

Order Number
ZA070219000275V

Date of Order
18/02/2019

Reason for Rectification *

Reason for Rectification *

Select ▼

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

i Only PDF or JPEG file formats are allowed.

i Maximum file size for upload is 5 MB.

i Maximum 2 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy.

i Click on **Add Document** button to add the uploaded Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Verification

☐

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Primary/ other Authorized Signatory *

Select ▼

Place *

Enter Place

Designation / Status *

Date *

18/06/2019

BACK

INITIATE

2a. Select the reason for rectification from the drop-down list.

Reason for Rectification *

Reason for Rectification *

Select ▼

Select

1. Error/omission arising from accidental mistake due to slip of facts
2. Incorrect liability due to arithmetic error/clerical mistake
3. Other(please specify)

2b. If required, you can also upload supporting documents in the **Upload Supporting Documents** field. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine related to your Rectification request. You can delete the uploaded document by clicking the **DELETE** button.

Enter Document Description

Revision

ADD DOCUMENT

Enter Document Description

Choose File No file chosen

Revision

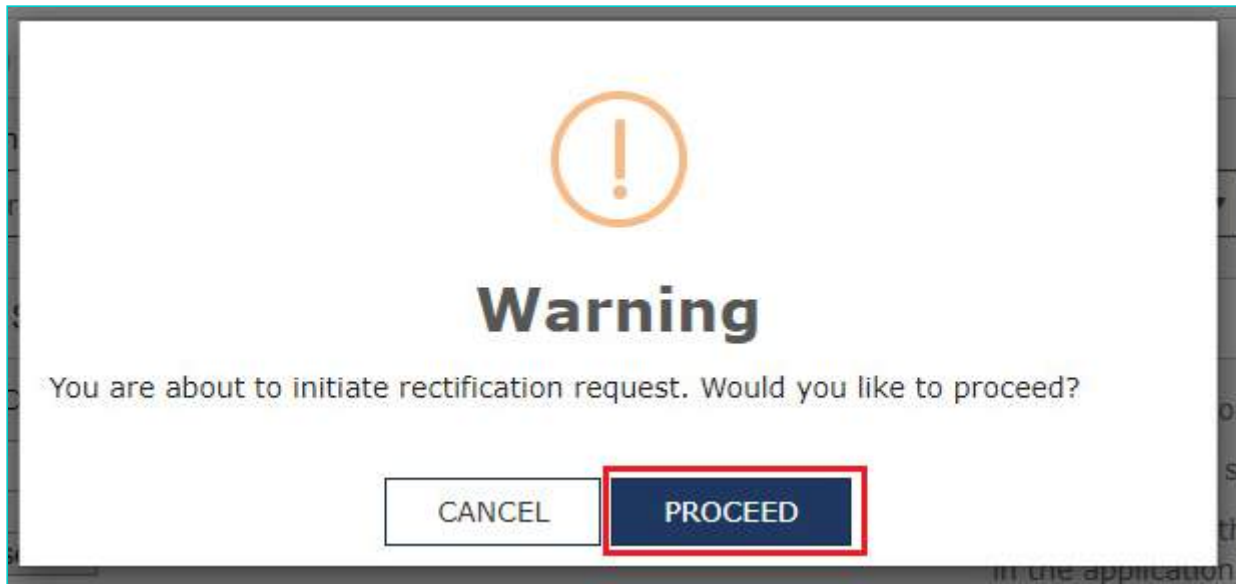
 01test.pdf

DELETE

2c. In the **Verification** field, select the declaration check-box, select your name, enter name of the place from where you are filing this rectification request.


2d. The "INITIATE" buttons will be enabled now. Click the **INITIATE** button.

2e. A warning message pop-up gets displayed. Click the **PROCEED** button.



3. A new screen is displayed with a Warning message. On this screen, click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.

GSTIN	Legal Name	Trade Name
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST



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i DSC is compulsory for Companies & LLP

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

SUBMIT WITH DSC

SUBMIT WITH EVC

4. Success message is displayed, with the generated Rectification Reference Number, which will be sent to your registered email ID and mobile as well. Click **DOWNLOAD** to download the acknowledgement or click **OK**.

✔ Rectification Request Submitted Successfully

Acknowledgment for Rectification Request

Rectification Request Ref No.	ZA0704190004210
Date of filing	19/04/2019
Time of filing	18:01
GSTIN/User ID of Applicant	07APIPS0052D410
Legal name of the Applicant	NURUL MOHAMADBHAI SAIYED
Trade name of the Applicant	GST
Filed By	NURUL SAIYED

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

DOWNLOAD

OK

5. On clicking the **OK** button, the updated **RECTIFICATION** tab is displayed with the submitted request and the Status gets changed to "**Rectification Request Submitted**".

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Rectification Request Received

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL
DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Reference Number	Order Number	Rectification Item	Submitted by	Date of Submission	Reason	Documents
ZA0704190004210	ZA0704190004202	RECTIFICATION REQUEST	NURUL MOHAMADBHAI SAIYED	19/04/2019	Reason	Rectification Request

BACK

6. From "Documents" column of the table, uploaded supported documents can be downloaded by you. Click them to download them into your machine. Similarly, from "Reason" column of the table, the reason selected for submitting rectification request can be viewed by clicking the "Reason" hyperlink.

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Rectification Request Received

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL
DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Reference Number	Order Number	Rectification Item	Submitted by	Date of Submission	Reason	Documents
ZA0704190004210	ZA0704190004202	RECTIFICATION REQUEST	NURUL MOHAMADBHAI SAIYED	19/04/2019	Reason	Rectification Request

BACK

7. On clicking the "Reason" hyperlink, a popup gets displayed. Click **OK** to close it.

Reason

Error/omission arising from accidental mistake due to slip of facts

OK

Note:

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 of the rectification request 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.

[Go back to the Main Menu](#)

F. View/download Submitted or Rejected or Accepted Rectification Requests

To view or download the Rectification Requests submitted by you or the Tax Officials, perform following steps:

1. Select the **RECTIFICATION** tab. This tab displays the submitted or Rejected or Accepted Rectification Request submitted by you or the Tax Officials.

IRN
AD071018000017P

GSTIN/Temporary Id/UIN
07APIPS0052D410

Date Of Submission
06/10/2018

Status
Rectification Request Rejected

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Reference Number	Order Number	Order Category	Date of Submission	Submitted by	Reason	Documents	Action
ZA070619001391Q	ZA071018000171A	RECTIFICATION REQUEST	18/06/2019	NURUL MOHAMADBHAI SAIYED	Reason	Rectification Annexure	NA
ZA070619001395I	ZA071018000171A	RECTIFICATION ACCEPTANCE	18/06/2019	V Deeksha Sindhuri	NA	NA	NA
ZA070619001397E	ZA070619001395I	RECTIFICATION REQUEST	18/06/2019	NURUL MOHAMADBHAI SAIYED	Reason	NA	NA
ZA070619001398C	ZA070619001395I	RECTIFICATION REJECTION	18/06/2019	V Deeksha Sindhuri	Reason	NA	NA

2. From "Documents" column of the table, you can download the uploaded supported documents, if available. Click them to download them into your machine. Similarly, from "Reason" column of the table, the reason selected for submitting or rejecting rectification request can be viewed by clicking the "Reason" hyperlink.

3. On clicking the "Reason" hyperlink, a popup gets displayed. Click **OK** to close it.

Reason

Error/omission arising from accidental mistake due to slip of facts

OK

[Go back to the Main Menu](#)

G. View/download Documents Related to the Case Proceedings

To view documents submitted physically by the parties during the hearing and uploaded on Portal by Tax official, perform following steps:

1. On the **Case Details** page of that particular case, select the **ADDITIONAL DOCUMENT** tab.

ARN
AD0704190900920

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
17/04/2019

Status
Appeal Order Passed

APPLICATIONS	Date of Hearing	Document Description	Document Submitted By	Updated by (name & designation)	Download Document
NOTICES					
REPLIES	19/04/2019	Appeal Supporting Documents	Angad Arora	Pallavi Test Infy, Joint Commissioner	 Additional Document - Appeal.pdf
ORDERS					
RECTIFICATION					
ADDITIONAL DOCUMENT					

BACK

2. Click the document name(s) in the **Download Document** section of the table to download into your machine and view them.

[Go back to the Main Menu](#)