



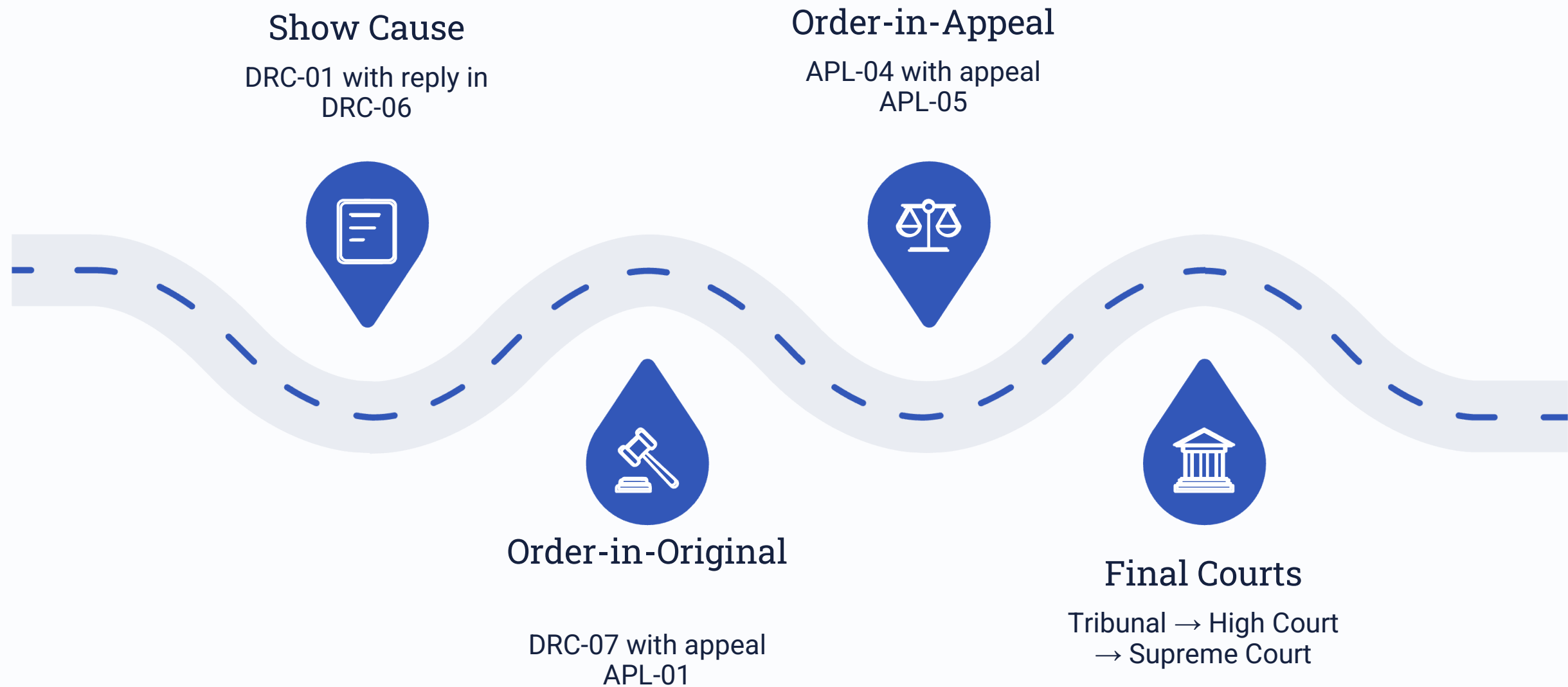
GSTAT
GST APPELLATE TRIBUNAL

GSTAT: Navigating the New Era of GST Litigation

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Co Founder : TATTVAM

Flow of Litigation Proceedings in GST

The GST litigation journey spans multiple levels of adjudication. It is noteworthy that GST was introduced in **July 2017** and the GSTAT became operational only by **May 2025** — a gap of **almost 8 years** during which taxpayers had no appellate tribunal to approach.



Each stage has prescribed forms and timelines. The taxpayer must exhaust lower appellate remedies before approaching the Tribunal, and thereafter the High Court and Supreme Court on questions of law.

Principles of Writ Jurisdiction

A writ is an **extraordinary remedy** and not a substitute for statutory appeal. It is granted only when no effective alternative remedy exists.

Writ is Generally Allowed in Cases of:



Violation of Natural Justice

Where the principles of fair hearing and impartiality have been fundamentally breached by the authority.



Challenge to Validity of Provisions

Where the very validity of a statutory provision or rule is being challenged as unconstitutional.



Jurisdictional Issues

Where the authority has acted without or in excess of its jurisdiction, or assumed jurisdiction incorrectly.



Miscarriage of Justice

Complete miscarriage of justice or violation of settled legal principles warranting extraordinary intervention.



Violation of Fundamental Rights

Where constitutional rights guaranteed under Part III of the Constitution have been infringed.

Statutory Definition

What is GSTAT?



i Defined under **Section 2(9) of the CGST Act** – "Appellate Tribunal" means the Goods and Services Tax Appellate Tribunal constituted under **Section 109**.

A specialised, independent appellate body established to adjudicate GST disputes – distinct from administrative first-appeal authorities.

- Constituted under Sections 109–110, CGST Act
- Exercises quasi-judicial powers
- Final fact-finding authority under GST law

Statutory Provisions Governing GSTAT

Constitution & Structure

Section 109 – Constitution of Appellate Tribunal

Section 110 – President and Members of Appellate Tribunal

Section 111 – Qualification, appointment, conditions of service

Appeals & Procedures

Section 112 – Appeals to Appellate Tribunal

Section 113 – Orders of Appellate Tribunal

Section 114 – Financial and administrative powers of President

Section 115 – Interest on refund of amount paid for appeal

Section 116 – Appearance by authorized representative

Section 117 & 118 – Appeal to HC and SC against GSTAT order

Section 119 – Sums due to be paid notwithstanding appeal

Section 120 – Appeal not to be filed in certain cases (monetary limits)

Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025

Timeline of Key Events



Key Legislative Amendments



Finance Act, 2023

Substantive amendments to **Sections 109, 110 and 112** of CGST Act, rationalising:

- Composition of members
- Qualification criteria
- Appointment provisions

 Aligned with the Hon'ble Madras High Court ruling in *Revenue Bar Association v Union of India*

Subsequently, the **GSTAT (Procedure) Rules, 2025** were notified to operationalise the tribunal.

Recent Milestones – 2025 & Beyond

April 2025

GSTAT (Procedure) Rules, 2025
notified – comprehensive procedural
framework for tribunal functioning

September 2025

GSTAT inaugurated
GSTAT portal launched on **24th
September 2025** – online filing of
appeals enabled

January 2026

21st January 2026 – Members joined

March 2026

23rd March 2026 – Vice Presidents
appointed



Institutional Framework

Principal Bench vs. State Benches

Principal Bench – New Delhi

- President
- One Judicial Member
- One Technical Member (Centre)
- One Technical Member (State)

State Benches

- Two Judicial Member
- One Technical Member (Centre)
- One Technical Member (State)

*Senior judicial member to act as vice-president

 Jurisdiction of each State Bench delineated by Notification S.O. 3048(E) read with S.O. 5063(E). Appeals must be filed before the State Bench of notified jurisdiction.

Allocation of Cases Among Benches

SECTION 109(8) CGST ACT



Single Member Bench

Handles cases where the tax, ITC, fine, fee, or penalty involved is **less than ₹50 lakhs**, and no question of law is involved.

The Bench has discretion to **refuse cases below ₹50,000** under Section 112(2) of the CGST Act.



Division Bench

Comprises **one Judicial Member** and **one Technical Member**.

Deals with **all other cases** not falling within the Single Member threshold — including matters involving substantial questions of law or higher monetary stakes.



Difference of Opinion

If originally heard by State bench, referred to another Member of a State Bench within the State; if unavailable — to a Member of a State Bench in another State

If originally heard by Principal bench, referred to another Member of the Principal Bench; if unavailable — to a Member of any State Bench

What is a 'Question of Law'?

Question of Law → Division Bench

- Interpretation of Act, Rules, Notifications, Circulars
- Legal tests: 'suppression', 'intermediary', 'composite supply', 'export of services', 'consideration', 'valuation'
- Jurisdiction/competence: proper officer, limitation as law, extended period validity
- Procedural legality / natural justice: non-speaking order, cross-examination denied
- Wrong legal principle applied; binding precedent ignored by FAA
- Classification disputes — interpretation of tariff entries / exemption notifications

Question of Fact → Single Member Possible

- Physical movement of goods verification (E-Way Bill etc.)
- Whether services were actually rendered
- Whether invoices are genuine / payment was made
- Whether recipient exists (fake GSTIN detection cases)
- Arithmetical: turnover, credit computation, mismatch amounts (GSTR-1/3B, GSTR-2A/3B)
- Credibility of witnesses; appreciation of internal records & evidence

Principal Bench vs. State Bench – Subject Matter

Principal Bench (Exclusive)

- Place of supply disputes
- Anti-profiteering matters
- ISD (Input Service Distributor)
- OIDAR services
- Online Money gaming by supplier located outside India
- Identical issues pending before 2 or more State Benches

State Benches

All other disputes, including:

- GST applicability & registration
- Classification & valuation
- E-way bill & return-related issues
- Refunds & time of supply

Manobendra Ghosal vs. AC, CGST Delhi North

2026-VIL-13-GSTAT-DEL-PB

Background

The appeal was incorrectly filed before the **Principal Bench** instead of the jurisdictionally competent **Delhi Bench**. The case raised critical questions about the administrative machinery supporting the Tribunal – specifically the roles of GSTN and NIC in enabling seamless case management.

Key Directions Issued

- GSTAT Registry directed to initiate immediate steps for transfer to the Delhi Bench
- GSTN and NIC directed to coordinate to facilitate the transfer
- Tribunal warned that failure to enable **seamless transfer** would render the Registry, GSTN, and NIC teams liable to be held as **obstructing the process of justice**

⚠ This ruling underscores the Tribunal's resolve to enforce its administrative directions with the same vigour as its judicial orders – institutional accountability is an extension of inherent power.

Jurisdiction of GSTAT



First Appellate Orders

Against orders passed by Appellate Authority under Section 107



Revisional Authority

Against orders passed by Revisional Authority under Section 108



Anti-Profiteering

Review of DGAP's determination in Anti-Profiteering complaints [Section 171]



Advance Rulings

National Appellate Authority for Advance Ruling [Section 101A(2) – 2026 Amendment]

Appeals Against GSTAT Orders

State Bench

- Appeal lies to the **High Court** where a **SUBSTANTIAL QUESTION OF LAW** is involved
- Further appeal against High Court order lies before the **Supreme Court**

Principal Bench

- Appeal against any order lies **DIRECTLY before the Supreme Court**



Authorised Representative – Rules 72 & 73

An authorised representative shall be entitled to appear only if he files a **vakalatnama or Memorandum of Appearance or letter of authorisation** containing all information as specified in GSTAT FORM-04.

Who Can Appear Personally

The party may appear personally for examination on oath or affirmation before the Tribunal.

Authorised Representative – Eligible Persons

The authorised representative shall be a person authorised to appear on behalf of the party, being: (a) His relative or regular employee; (b) An advocate entitled to practice in India in any court; (c) CA/CMA/CS holding a certificate of practice; (d) Retired officer of Commercial Tax Department; (e) Authorised GST Tax Practitioner.

Change of Authorised Representative (Rule 73)

Change of authorised representative requires the **written consent** of the legal practitioner or the authorised representative on record, or when such consent is refused, with the **permission of the Appellate Tribunal**.

First Appeal vs. Second Appeal

First Appeal (Section 107)

Departmental officer – administrative hierarchy

Same powers as Adjudicating Officer [s. 107(11)]

Further appeal on both fact and law

Practically no departmental representation

No precedential value

Closed hearing

Second Appeal – GSTAT (Section 111)

Appellate Tribunal – independent forum

Final fact-finding authority – wide powers [s. 111(2)]

Further appeal only on substantial question of law

Impugned order always defended by Department

Orders binding and precedential

Public hearing



Filing Appeals Before GSTAT

Timelines – At a Glance

OIA communicated before 1-04-2026

Last date: **30th June 2026**

OIA communicated on/after 1-04-2026

3 months from date of communication

Condonation of Delay

Additional **3 months** on sufficient cause – **beyond this, power to condone ?**

Defect Rectification

7 days to rectify defects in appeal filing

Reply to Petition

Within **1 month** of receipt of petition or application

Condonation of Delay?

Section 112(6) CGST Act

Condonable period is **3 months** from the relevant date. The critical question: Can delay be condoned by GSTAT *beyond* the condonable period?

Judicial Position

SC – Glaxo Smith Kline (2020)

Assistant Commissioner (CT) LTU, Kakinada & Ors. v. M/s Glaxo Smith Kline Consumer Health Care Limited, 2020 (5) TMI 149 – Tribunal not correct to admit fresh evidence; delay cannot be condoned beyond the condonable period by the High Court as it exceeds jurisdiction under Article 226; strict adherence to statutory limits required.

Gujarat HC – Harsh Deepak Shah (2025)

Harsh Deepak Shah v. Union of India & Ors., 2025 (12) TMI 1780 – When a statute prescribes an outer limit for condonation, neither the appellate authority nor the HC can extend time by invoking Section 5 of the Limitation Act or writ jurisdiction, since Article 226 cannot be used to override substantive statutory limitation.

⊗ Delay beyond the condonable period is a jurisdictional bar – courts have consistently refused to extend time beyond the statutory outer limit.

Cross objection vs. Reply vs. Rejoinders

1

Cross objection

- Filed by any party aggrieved by the order who has NOT filed an independent appeal
- Enables the respondent to DEFEND the portions of the impugned order favourable to them while simultaneously CHALLENGING the portions adverse to them

2

Reply

- Filed by respondent opposing the appeal
- Respondent defend the impugned order and rebut grounds of appeal

3

Rejoinders

- Filed by the original Appellant
- To Rebut NEW FACTS or NEW LEGAL ARGUMENTS introduced for the first time in the reply by the respondent

Cross Objections

Cross objections provide respondents with a critical procedural mechanism to challenge aspects of the appealed order while defending other portions. This process must follow strict timelines and procedural requirements established under GST law.

01

Receipt of Notice

Respondent receives formal notice of the appeal filed against them, triggering the timeline for filing cross objections

03

Extension Available

GSTAT may permit filing within an additional 45 days after the initial period expires, if satisfied that sufficient cause existed for the delay

02

45 Days to File

File memorandum of cross objections electronically in Form GST APL-06 within 45 days of receipt of notice

04

Disposal as Appeal

Such memorandum shall be disposed of by the GSTAT as if it were an appeal filed within the timeline specified in Section 112(1) of the CGST Act

Filing of Reply, Cross Objections, Interlocutory Applications and Rejoinders

Reply Process

Each respondent may submit their reply to the appeal along with any supporting documents within **1 month** from the date of receipt of the same. A copy must be served to the appellant along with all relied upon documents to ensure transparency and fairness in the proceedings.



Interlocutory Applications and Rejoinders

Interlocutory Applications

Every interlocutory application for stay, directions, rectification, condonation of delay, early hearing, exemption from producing a copy of the appealed order, or extension of time must meet specific requirements to ensure proper consideration by the GSTAT.

Each application must:

- Contain all information prescribed in GSTAT Form-01
- Comply with all requirements prescribed in that regard
- Include submission of an affidavit supporting the application with material facts

Rejoinders

If the respondent provides additional facts necessary for a just decision, the GSTAT may allow the petitioner to submit a rejoinder on the GSTAT portal, ensuring complete factual presentation.

Rejoinder Requirements:

- Must be filed on the GSTAT portal
- Advance copy served to the respondent
- Timeline: Within one month or such period as specified by the Bench
- Should address only new facts raised by respondent

Number of Appeals – Key Rules

Multiple Original Orders

Where the impugned order-in-appeal references more than one order-in-original – **separate appeal form required for each** order-in-original

Multiple Persons in One Order

Where an impugned order pertains to more than one person – **each aggrieved person must file a separate appeal**; joint or common appeals are not entertained

Filing of Appeals (Rule 18)

- An appeal shall be **filed online on GSTAT Portal** in the prescribed Form.
- **Single Appeal for each OIO** if multiple OIOs culminate in a single OIA
- **Multiple OIAs issued to multiple persons** – each person aggrieved to file separate appeal

Number of Appeals to be Filed – Rule 18(3) of GSTAT Rules

Litigation Scenario	Mandatory Appeal Filing Structure (GSTAT)
Single SCN → Single OIO → Single OIA	Single Appeal
Multiple SCNs → Single OIO → Single OIA	Single Appeal
Multiple OIOs → Single OIA	Separate Appeal required against each OIO
Single Order affecting Multiple Persons	Each affected person must file separate appeal
Different OIOs with Identical / Similar Issues	Separate appeals required (similar issues do not merge orders)

❏ Similar issues across different OIOs do not merge the orders. Each OIO requires a separate appeal regardless of the commonality of the legal question involved.



Pre-Deposit Requirements

Section 112(8) – Pre-Deposit for Filing Appeal

No appeal shall be filed under sub-section (1) unless the appellant has paid:

(a) Admitted Amount – 100%

In full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, **as is admitted by him**.

(b) Disputed Tax – 10%

A sum equal to **ten per cent of the remaining amount of tax in dispute**, in addition to the amount paid under sub-section (6) of Section 107, arising from the said order, subject to a **maximum of ₹20 crore rupees**, in relation to which the appeal has been filed.

Penalty-Only Orders

In case of any order demanding penalty without involving demand of any tax, no appeal shall be filed unless a sum equal to **ten per cent of the said penalty**, in addition to the amount payable under the proviso to sub-section (6) of Section 107, has been paid by the appellant.

Section 112(9) – Stay of Recovery

Where the appellant has paid the amount as per sub-section (8), the **recovery proceedings for the balance amount shall be deemed to be stayed** till the disposal of the appeal.

❏ *Amendment: Pre-deposit reduced from 20% to 10% and maximum amount reduced from ₹50 crore to ₹40 crore (as applicable under combined CGST + SGST reading).

Pre-Deposit – Open Issues

→ ITC / Electronic Credit Ledger

Can pre-deposit be made using the Electronic Credit Ledger?

→ Adjustment of Earlier Pre-Deposit

Where amount already deposited at first stage exceeds revised demand – is a fresh pre-deposit required?

→ Order only involving penalty

Whether only 10% amount the penalty amount to be deposited were the first appeal was filed before 01.10.2025?

→ RCM Cases

Since RCM liability cannot be discharged through ITC – can ITC be used for pre-deposit in RCM matters?

→ Multiple Appeals from Same Order

Separate pre-deposit for each appeal, or consolidated pre-deposit?

Waiver of Pre-Deposit – Legal Framework

Generally, Sections 107(6) and 112(8) of the CGST Act mandate a pre-deposit for filing appeals. Failure to make the applicable pre-deposit typically results in **dismissal of the appeal** by the Appellate Authority or Tribunal. This principle has been upheld in numerous court decisions. However, certain exceptions exist, *especially in cases of financial hardship or where procedural justice has been overlooked*.

Mohammed Akram Uddin
Ahmed & Ors. v. Commissioner
Appeals & Ors.

2023 (5) TMI 23 – Delhi High Court on
waiver in cases of extreme financial
hardship.

Cyquator Media Services P Ltd.
v. Union of India

2018 (10) GSTL 297 (All) – Allahabad HC
on waiver where issue already decided in
appellant's favour.

Government of Andhra Pradesh
& Others vs. P. Lakshmi Devi

(2008) 4 SCC 720 – Supreme Court on writ
remedy against exorbitant pre-deposit
demands.

Waiver of Pre-Deposit – Case 1: Mohammed Akram Uddin Ahmed

2023 (5) TMI 23 | DELHI HIGH COURT

In this case, the constitutional validity of mandatory pre-deposits under Section 129E of the Customs Act was challenged. While the Delhi High Court **upheld the constitutionality** of this section, it introduced a significant exception. The Court recognised that in "**rare and deserving cases**," where an appellant faces extreme financial hardship, the requirement for pre-deposit can be waived.

The Court has the discretionary power to grant this waiver when a strong justification is demonstrated, such as:

- **Inadequate Reasoning for Penalties**
Where penalties have been imposed without adequate reasoning – as in the *Narender Yadav* case.
- **Business Operations Disabled**
Where imposing pre-deposit would disable business operations – as in the *Shubh Impex* case.
- **Very Limited Means**
Where petitioners have very limited means to pay – as in the *Manoj Jha* case. In the present case, the petitioners were daily wage earners, and the Court allowed a waiver, setting a precedent for future cases involving financial distress.

Waiver of Pre-Deposit – Case 2: Cyquator Media Services

2018 (10) GSTL 297 (ALL) | ALLAHABAD HIGH COURT

In this case, under the pre-GST regime, a writ was filed seeking waiver of the mandatory pre-deposit under Section 35F of the Central Excise Act. The **Allahabad High Court** ruled that the pre-deposit requirement can be waived if the **same issue had already been decided in favour of the appellant in earlier proceedings**.

The Hon'ble CESTAT had previously ruled in the appellant's favour on the same issue, and the Commissioner had dropped the demand for the earlier period without further appeal. Therefore, the court held that requiring a pre-deposit for the subsequent period would be unjust. Accordingly, the court provided the waiver of pre-deposit.

- ✔ Key Principle: Where the same issue has been decided in favour of the appellant in earlier proceedings, insisting on pre-deposit for a subsequent period on the same issue would be unjust and can be challenged by way of a writ petition.

Powers, Evidence & Procedure



Section 113 – Powers of the Appellate Tribunal

After considering an appeal, the Appellate Tribunal can take any of the following actions:



Confirm

If the Tribunal finds the order passed by the Appellate Authority to be just and proper, it can confirm the decision.



Modify

The Tribunal may modify the order of the Appellate Authority if it finds that adjustments or corrections are necessary.



Annul

If the Tribunal determines that the order was wrong, it can annul or cancel the order in full.



Refer Back

The Tribunal may refer the case back to the Appellate Authority or the original adjudicating authority with such directions as it may think fit, for fresh adjudication after taking additional evidence, if necessary.

Adjournment of Hearings

The Tribunal may grant time and adjourn hearings if sufficient cause is shown. However, **no adjournment shall be granted more than 3 times** to a party during the hearing of the appeal.

Rectification & Timeline for Orders

Mistakes apparent on the face of the record can be rectified within **three months** from the date of the order. The Tribunal shall, as far as possible, hear and decide every appeal within **one year** from the date on which it is filed.

Powers of GSTAT

Civil Court Powers (CPC)

- Summon and examine witnesses on oath
- Require discovery and production of documents
- Receive evidence on affidavits
- Requisition public records
- Issue commissions for examination of witnesses
- Dismiss for default or decide ex parte; set aside such orders

Execution & Judicial Proceedings

GSTAT orders executed as civil court decrees. Orders sent for execution to court within local jurisdiction.

 Proceedings deemed judicial proceedings under IPC Sections 193, 196, and 228:

- **S. 193:** False evidence – up to 7 years imprisonment
- **S. 196:** Using false evidence – equivalent punishment
- **S. 228:** Intentional insult to proceedings – up to 6 months

Inherent Powers: Interim Relief- Scope & Judicial Recognition

The Governing Principle

The Bombay High Court in **HSBC [WP(L) 4698/2026 – 20.02.2026]** authoritatively held that the power to grant interim relief is **inherent and incidental** to the appellate jurisdiction conferred upon the Tribunal – not a separate or extraneous power.

Practical Forms of Interim Relief

- Protection against recovery of disputed tax demand pending disposal of appeal
- Provisional release of detained or seized goods
- Directions for disposal of perishable goods
- Directions against encashment of bond or bank guarantee furnished as security

① The appellate power of the Tribunal being wide in its sweep, **"necessarily wields with the Appellate Tribunal, the authority and jurisdiction to pass appropriate interim orders relevant to the subject-matter of the appeal, so as to make the appellate remedy effective."** – HSBC, Bombay HC

Adjournment & Filing of Appeals (Rules 16 & 18)

Power of Adjournment (Rule 16)

All adjournments shall normally be sought **before the concerned Bench**. In **extraordinary circumstances**, the Registrar may, if so directed by the Appellate Tribunal in chambers, at any time adjourn any matter.

Filing of Appeals (Rule 18)

- An appeal shall be **filed online on GSTAT Portal** in the prescribed Form.
- **Single Appeal for each OIA** even if there were multiple show cause notices, refund claims or demands, letters or declarations.
- **Single Appeal for each OIO** if multiple OIOs culminate in a single OIA — applicable in DGGI, EWB, Multiple POB, URD Person cases.
- **Multiple OIAs issued to multiple persons** — each person aggrieved to file separate appeal for single/multiple OIOs.

Additional Evidence – Rule 112

1 Permitted Grounds

Adjudicating/Appellate Authority refused to admit evidence; appellant was prevented by sufficient cause; no sufficient opportunity provided to adduce evidence

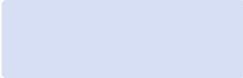
2 Written Reasons Required

No additional evidence admitted unless GSTAT records **in writing** the reasons for its admission

3 Opportunity to Department

GSTAT shall not take evidence unless the adjudicating authority has had a reasonable opportunity to examine, cross-examine, or rebut

❓ Can the Department independently seek admission of additional evidence before GSTAT? This remains an open procedural question.



Schedule of Fees

Appeal to GSTAT

As per Rule 110(5) CGST/SGST/UTGST Rules — **₹1,000 for every ₹1,00,000** of tax or ITC involved or the amount of fine, fee or penalty in appeal. Subject to a **maximum of ₹25,000** and a **minimum of ₹5,000**.

Interlocutory Applications

₹5,000 per application (Rule 119(2)).

Inspection of Records

₹5,000 per inspection (Rule 67).

Any Other Application

₹5,000 per application.

Certified True Copy (Non-Party)

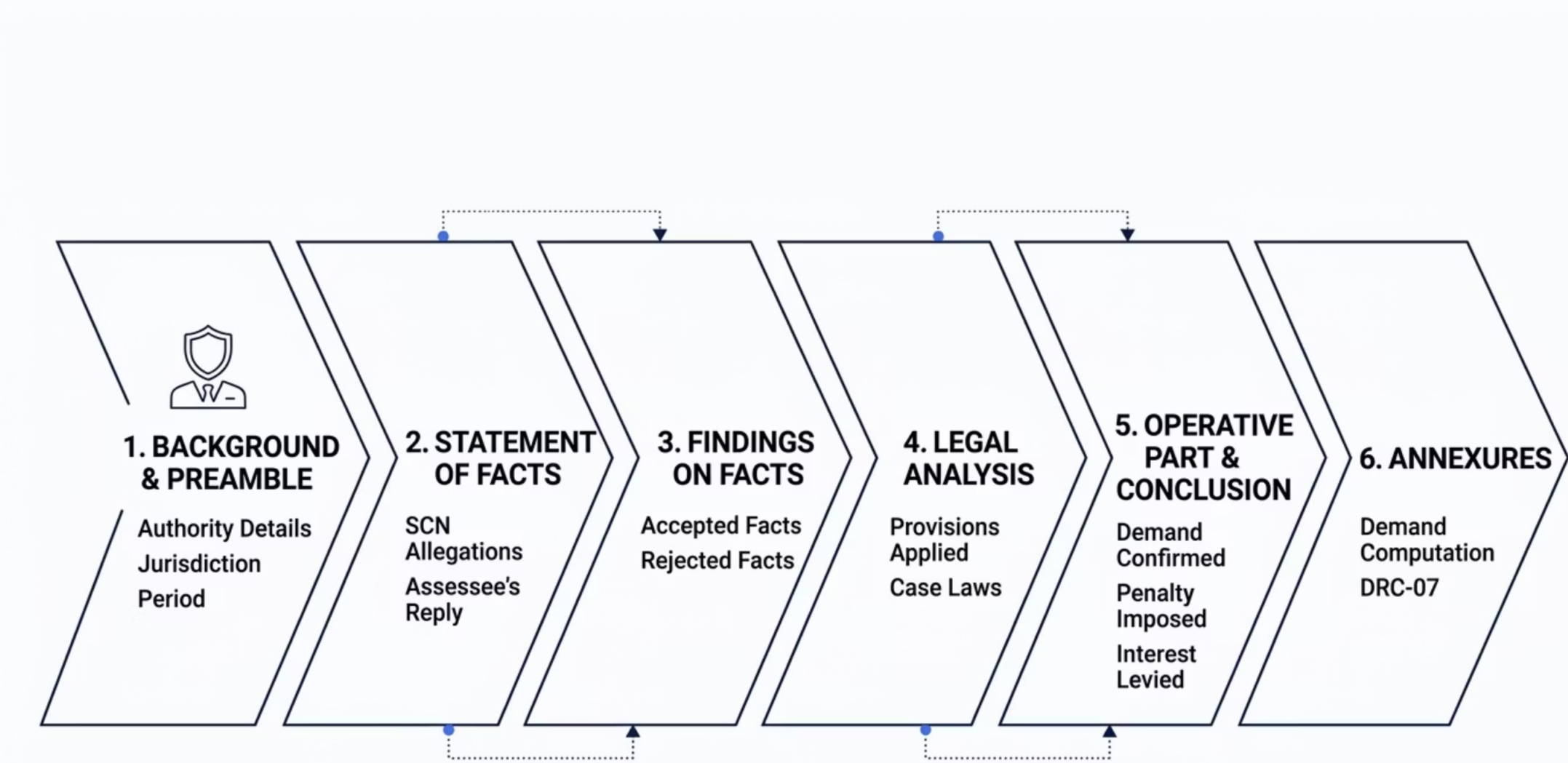
₹5 per page for certified true copies obtained by non-parties.



Process of Drafting

The drafting of a GSTAT appeal is both a science and an art. A well-drafted appeal tells a compelling story — it presents the facts clearly, identifies the legal errors precisely, and persuades the Tribunal to rule in the assessee's favour. The process requires meticulous preparation, clear thinking, and disciplined writing.

Structure of an Order



Each section of the order must be read carefully to identify errors of fact, errors of law, and procedural lapses that can form the basis of grounds of appeal.

Key Review Points While Analysing Order



Jurisdiction

Verify whether the authority passing the order had the requisite jurisdiction – both territorial and subject-matter jurisdiction



Limitation

Check whether the SCN and Order were issued within the prescribed time limits; examine invocation of extended period of limitation



Natural Justice

Assess whether adequate opportunity of hearing was granted; whether all submissions were considered; whether the order is a speaking order



Demand Quantification

Scrutinise the computation of demand – whether the figures in DRC-07 match the order; whether ITC reversals are correctly computed

Key Review Points While Analysing Order (Contd.)



Correct Provisions Invoked

Verify whether the correct sections of the CGST Act have been invoked for demand, interest, and penalty; check for dual penalty imposition



Evidence Considered

Check whether all documents and submissions filed by the assessee were actually considered; identify any evidence ignored or misread



Case Laws and Circulars

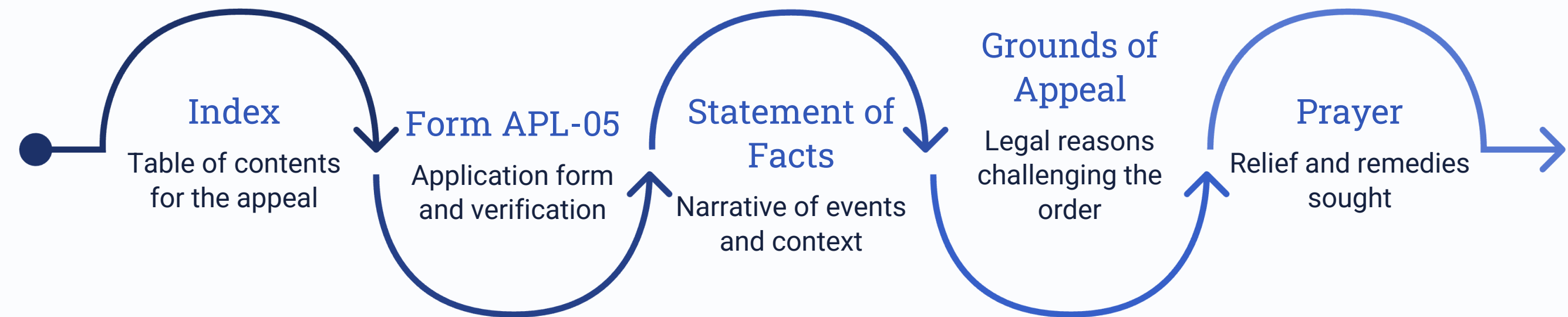
Examine whether relevant case laws and CBIC Circulars cited by the assessee were addressed; identify any binding precedents ignored



Interest and Penalty

Review the basis for levy of interest under Section 50 and penalty under Section 73/74; check whether mens rea has been established for penalty

Overview of an Appeal



Each component of the appeal serves a distinct purpose. The Statement of Facts sets the narrative; the Grounds of Appeal present the legal challenge; and the Prayer specifies the relief sought. Together, they must form a coherent and persuasive whole.

Brief Facts

What to Include

- Registration details of the assessee
- Brief about the assessee's business
- Tax treatment adopted by assessee
- All pre-SCN events – audit, investigation, etc.
- Issues highlighted in the SCN with reference to para numbers
- Any contradiction in the factual position recorded
- Details of pleadings filed by the assessee
- Proceedings before lower authorities
- Brief explanation of the Order under challenge
- Any other additional facts – subsequent developments, etc.
- Relevant documentary evidence to support the facts

Key Drafting Principles



Chronological Order

All material facts must be recorded chronologically – the Tribunal must be able to follow the timeline of events without confusion



Focus on Appeal Issues

Focus on the issues being appealed against – do not narrate facts that are not relevant to the grounds of appeal



List of Dates

Prepare a List of Dates or List of Events in case of voluminous and complicated facts – this aids the Tribunal in understanding the case quickly

Grounds of Appeal

Grounds on Merits

- Identification of issues involved
- Interpretation of applicable legal provisions in accordance with settled principles of statutory interpretation
- Support with case laws (foreign legal jurisprudence carries persuasive value)
- Application to the facts involved
- Support technical grounds with technical literature, books, expert opinion, etc.

Grounds on Procedural Aspects

- Issue of Jurisdiction
- Extended period of Limitation
- Principles of natural justice not followed
- Procedural compliances under the law not done by Department

Grounds on Interest and Penalty

- Checking invocation of correct legal provisions
- Interest provisions — different for demand of GST and ITC
- Grounds on interest not payable and penalty not imposable

Best Practices for Drafting Grounds



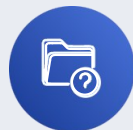
Clarity and Precision

Each ground should be a self-contained, precise statement of the legal or factual error in the impugned order — avoid vague or omnibus grounds



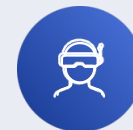
Logical Sequencing

Lead with the strongest grounds; follow with alternate and subsidiary grounds; conclude with interest and penalty grounds



Precedent Support

Every legal proposition should be supported by binding or persuasive precedents — cite the most recent and directly applicable decisions



Higher Court Readiness

Draft grounds with an eye on the High Court and Supreme Court — the language used in GSTAT grounds will be the foundation for future appeals

Dos and Don'ts While Drafting Grounds of Appeal

✓ DO

- Circulars issued by CBIC — address both favourable and adverse circulars and their current status
- Prioritise the strongest grounds
- Reproduce relevant portions of case laws
- Reproduce provisions — amended as well as pre-amended — if the period covers both
- Rely on updated and recent case laws
- Draft grounds keeping in mind HC and SC scrutiny
- If any amount deposited under protest — include a ground for refund thereof along with interest

✗ DON'T

- Avoid repetition of the same argument in multiple grounds
- Avoid complicated language, legal jargons, or archaic phrases
- Avoid lengthy drafting — pleadings should be precise and to the point
- Do not overload the draft with citations — quality over quantity

⚠ A ground that is not raised before GSTAT cannot be raised before the High Court or Supreme Court. Ensure all possible grounds are covered — but keep the drafting crisp and focused.

Submission of Evidence



Evidence Already on Record

All documents filed before the adjudicating authority and the first appellate authority form part of the record and are available before GSTAT without any separate application



Evidence by Affidavit

GSTAT may direct parties to give evidence by affidavit under Rule 46(1) of the GSTAT Procedure Rules — useful for establishing facts not otherwise documented



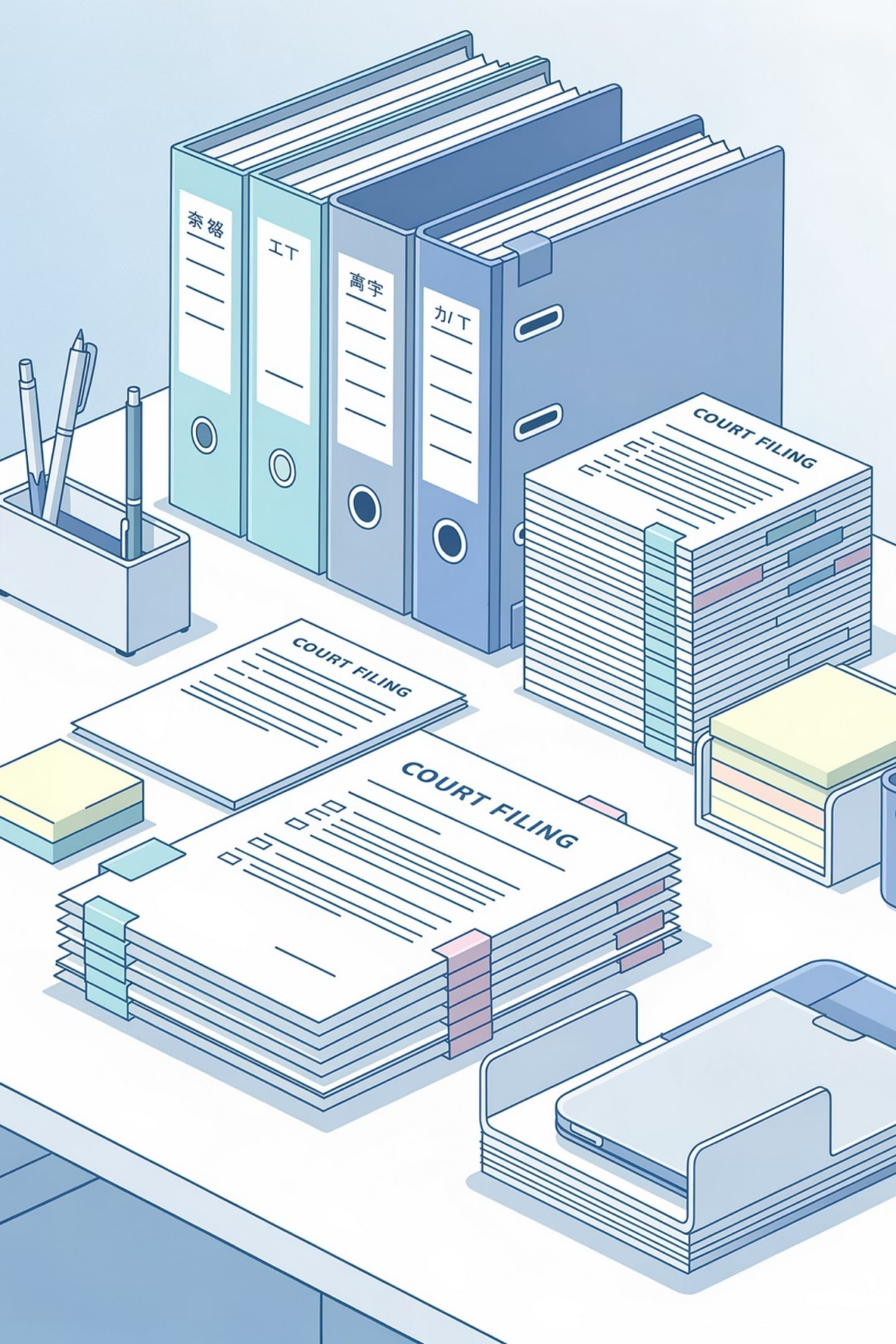
Additional Evidence

Additional evidence not forming part of the existing record can be produced before GSTAT subject to showing sufficient cause — governed by Rule 45 of the GSTAT Procedure Rules



Expert Evidence

Technical and expert evidence — such as opinions from Chartered Engineers, IIT Professors, or industry experts — can be produced to support technical grounds



Paper Book for Filing Appeal

The paper book is the physical or electronic compilation of all documents that support the appeal. A well-organised paper book enables the Tribunal to quickly locate relevant documents and demonstrates the professionalism of the advocate. Proper indexation, pagination, and certification are mandatory requirements.

Documents to be Uploaded – Appeal Structure

 The appeal must be drafted in the following sequence of headings, with each header starting on a fresh page:

1

Index

Complete index of all documents included in the appeal compilation

2

Form APL-05

Prescribed form for filing appeal before GSTAT along with Verification

3

Statement of Facts

Chronological narration of all material facts relevant to the appeal

4

Grounds of Appeal

Detailed legal and factual grounds challenging the impugned order

5

Prayer

Specific reliefs sought from the Tribunal – primary and alternate

Paper Book Requirements

Paper & Page Setup

- Paper size: A-4 (30.5 cm × 21.5 cm)
- Typing on ONE side of paper only
- Left margin: 5 cm | Right margin: 2.5 cm
- Adequate space at top & bottom of each page
- Paper must be of durable quality

Typing & Spacing

- All text typed in DOUBLE SPACING
- Applies to appeal form, cross-objections, stay applications & all miscellaneous applications
- Each Member to initial at bottom of each page & under all corrections

Sequence of Process in GSTAT Appeal



Documents to be Uploaded on the E-Filing Portal

The following documents are required to be uploaded on the E-filing portal while filing the appeal, in the sequence in which they appear in the document type dropdown:

Mandatory Documents (in sequence)

1. Appeal
2. Affidavits
3. Annexures
4. Impugned Order
5. Vakalatnama
6. Payment Receipt
7. Any Other Document
8. Higher Court Order or Self Calculation Sheet
9. Condonation of Delay
10. Show Cause Notice

Additional Requirements

Indexation & Pagination

All documents must be properly indexed and paginated – the index must correspond exactly to the page numbers in the compilation

Certification Requirements

Documents must be certified as true copies by the authorised representative – self-certification is required for documents not already on record

Critical Deadlines & Fee Schedule

Key Deadlines

Activity	Time Limit	Rule
Defect compliance after scrutiny notice	7 working days	Rule 24(1)
Max extension for document rectification	30 days from filing	Rule 24(2)/32(1)
Reply to appeal by Respondent	1 month from receipt	Rule 36(1)
Rejoinder by Petitioner (if allowed)	1 month or as extended	Rule 37
Application after death / insolvency	60 days from event	Rule 44
Rectification of Order application	1 month from final order	Rule 108(2)
Pronouncement of Order after final hearing	Within 30 days	Rule 103(1)

Schedule of Fees

Appeal to GSTAT ₹1,000 per ₹1,00,000 of tax/ITC/penalty involved. Min: ₹5,000 Max: ₹25,000 (Rule 110(5))	Interlocutory Applications ₹5,000 per application (Rule 119(2))
Inspection of Records ₹5,000 (Rule 67)	Certified True Copy (non-party) ₹5 per page. <i>No fee on petitions filed by departmental authority (Rule 119 Proviso)</i>

Sterling & Wilson Pvt. Ltd. – GSTAT [APL/1/PB/2026]

The Principal Bench's first substantive ruling addresses foundational questions of jurisdiction, taxpayer protection, and the boundary between Sections 73 and 74 of the CGST Act.

1 Jurisdiction to Examine Questions of Fact

Revenue's argument that the Tribunal is confined to questions of law was expressly rejected. The Tribunal held it has full power under **Section 112 read with Rule 112** to examine questions of fact – and is the **last adjudicating forum** on such questions. (*Para 21*)

2 Opportunity to Rectify Returns

Where the sole default was non-reflection of debit/credit notes in periodic returns – duly accounted in books – and ITC utilisation by recipients was unproven, the Tribunal directed the matter be **remanded to the Proper Officer** with an opportunity to the Appellant to amend its returns, delay condoned. (*Para 25*)

Sterling & Wilson – Taxpayer Protection & Section 73/74 Boundary

1

Protection for Honest Taxpayers

Where no *mens rea* – no fraudulent intent to evade tax – is established, the Tribunal held that penalties and interest cannot be imposed without a **proper hearing**. A taxpayer who has paid the tax and whose arguments have not been heard must be given a renewed opportunity. (*Para 27*)

2

Remand Where Section 74 Not Maintainable

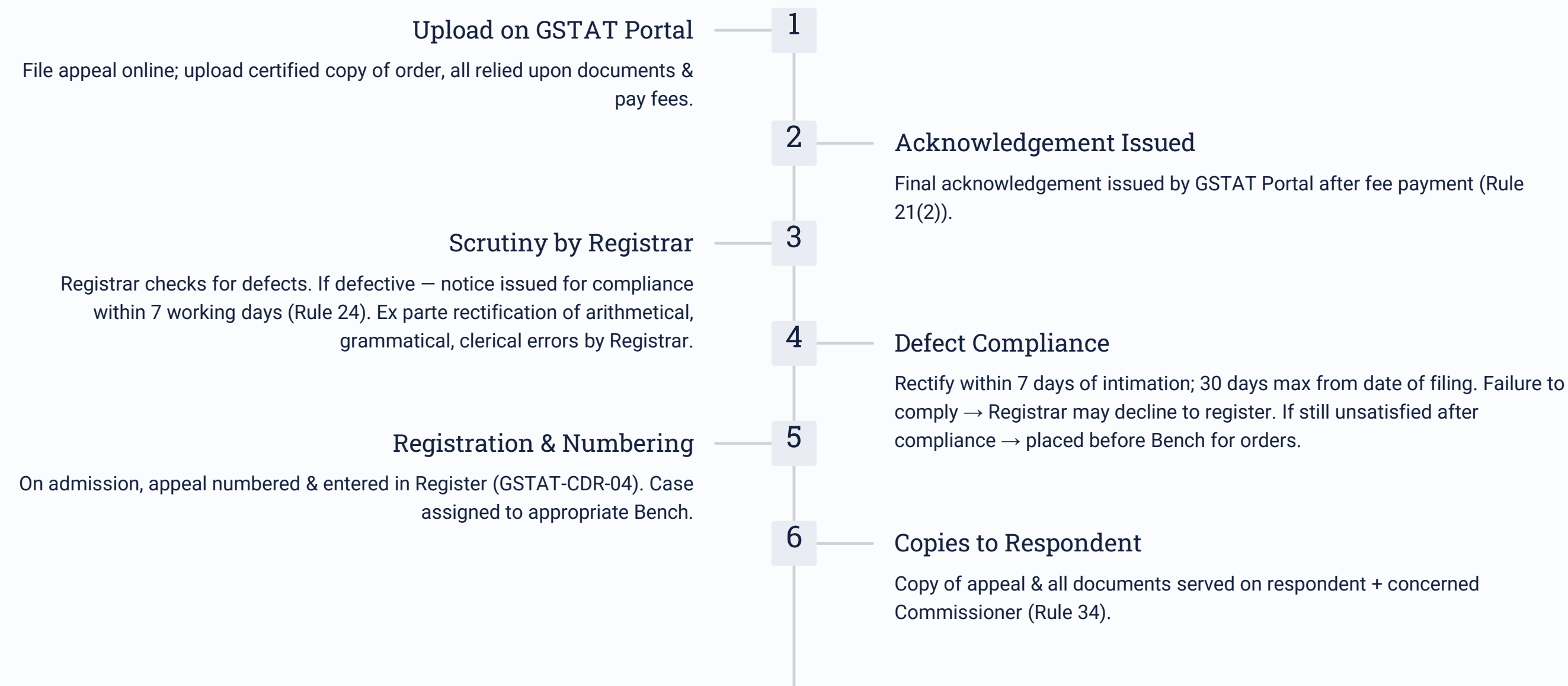
If the Tribunal or First Appellate Authority concludes that Section 74(1) proceedings are not maintainable for want of the requisite ingredients, the matter **must be remitted** to the Proper Officer for fresh determination under Section 73, including re-computation of tax, penalty, and interest. (*Para 30*)

3

Human Error in a New Law

GST being a new law, the possibility of **bonafide human error** in filing must be examined independently. Where the adjudicating authority failed to hear the taxpayer, the direction of the Appellate Authority that Section 74 does not apply was **sustained**; matter remanded for fresh hearing on Section 73 survivability. (*Paras 32–33*)

Filing & Registration Process



 Urgent matters filed before 12:00 noon are listed the next working day. Exceptional cases may be filed before 3:00 PM with Tribunal permission (Rule 12).

User Manual Version – 2.7

Publication Date- 17 June 2025



GSTAT e-Filing Portal

User Manual | Appeal Filing

Guide to Online Filing of Appeals and Applications

Issuing Authority: Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

GSTAT e-Filing Nodal Login Page

Click on the Login button to access user login window.

The screenshot displays the GSTAT e-Filing Nodal Login Page. The header features the GST Appellate Tribunal logo and navigation links: Home, About Us, Help Center, Contact Us, Register, and Login. A banner below the header reads "Welcome to GST Appellate Tribunal". The main content area shows a "User Login" modal with the following fields and elements:

- GSTAT USER ID
- GSTAT PASSWORD
- Capcha
- LOGIN button
- Forgot Password link
- Unlock Account link

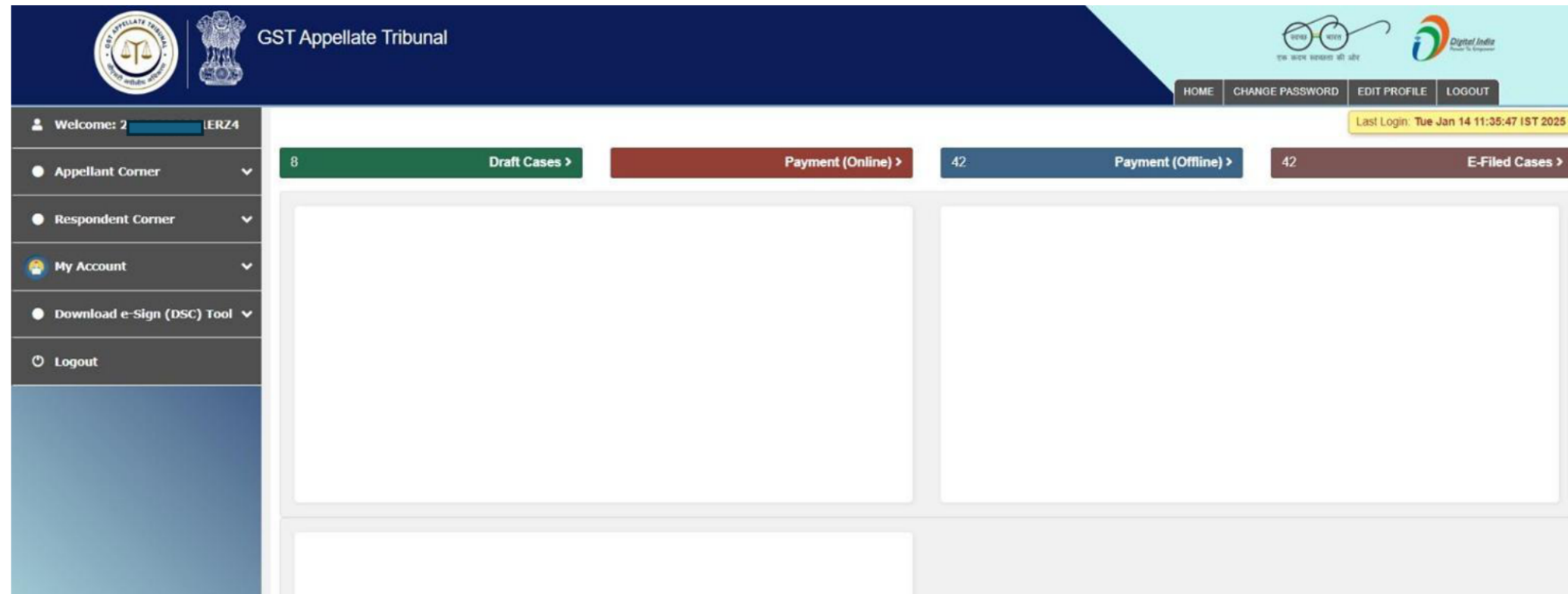
Three callout boxes provide instructions for the login process:

1. Click on Login button
2. Enter User ID, Password and Capcha
3. Click Login to proceed

The footer contains four icons representing different functions: Cause List, Case Status, Notice, and Judgement.

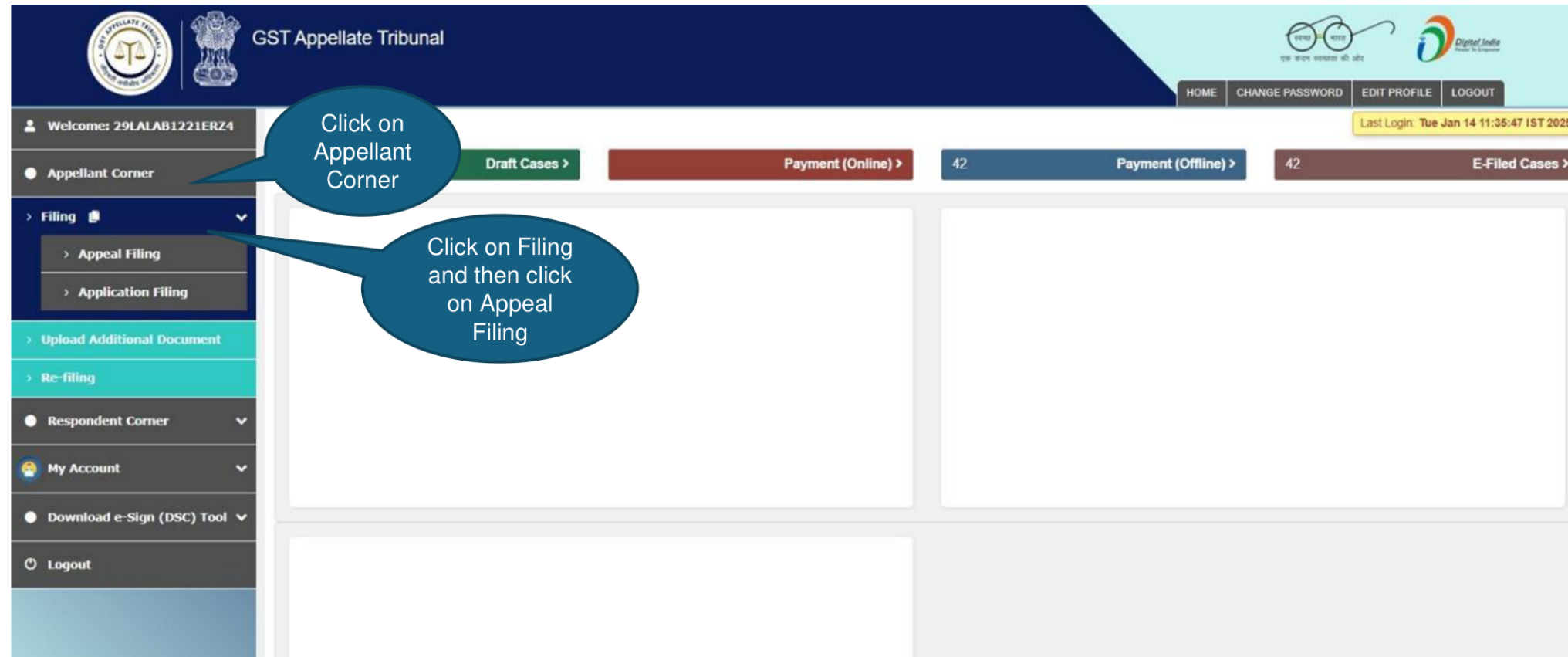
e-filing Workflow: Dashboard

Dashboard of GSTAT portal looks like below.



e-filing Workflow: Appeal Filing Navigation Menu

Sub menu will be shown with both the options – **Appeal Filing & Application Filing**.



e-filing Workflow: Appeal Filing : Disclaimer

Applicant must agree with GSTAT declaration before proceeding further.

The screenshot displays the GST Appellate Tribunal e-filing portal. The header includes the tribunal's logo, the text "GST Appellate Tribunal", and navigation links: HOME, CHANGE PASSWORD, EDIT PROFILE, and LOGOUT. A secondary navigation bar contains buttons for Order Details, Basic Details, Case Details, Appellant Details, Add Respondent, Add Representative, Demand details, Upload Document, Check List, and Final Preview. The "Order Details" section is active, showing a "Select Filing Through*" dropdown menu with "ARN/CRN Available" selected. A modal dialog box titled "GSTAT Declaration" is centered on the screen. It contains the text: "We hereby declare that this is our first appeal in the impugned order before the tribunal and we have previously neither filed any appeal/writ nor it is pending before any other legal forum including High Court/Supreme Court. !!". Below the text are "Cancel" and "Confirm" buttons. A blue oval callout on the left side of the modal box states: "After reading and agreeing the disclaimer click on Confirm button to proceed further."

e-filing Workflow: Appeal Filing : Order Details

After entering ARN/CRN details, user needs to click on Submit button.



GST
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Tribunal



[HOME](#) [CHANGE PASSWORD](#) [LOGOUT](#)

[Order Details](#) [Basic Details](#) [Case Details](#) [Appellant Details](#) [Add Respondent](#) [Add Representative](#) [Check List](#) [Final Preview](#)

Order Details

Select Filing Through*

ARN/CRN Available

Enter ARN/CRN of APL-01/03/RVN*

Submit

Under order details tab, provide order details.

Enter ARN/CRN details, click on Submit button

e-filing Workflow: Appeal Filing : Order Details

After entering ARN/CRN details, user needs to click on Submit button.

The screenshot displays the GST Appellate Tribunal e-filing portal. The header includes the GST Appellate Tribunal logo, the text "GST Appellate Tribunal", and the "Digital India" logo. Navigation links for HOME, CHANGE PASSWORD, and LOGOUT are present. A menu bar contains buttons for Order Details, Basic Details, Case Details, Appellant Details, Add Respondent, Add Representative, Demand details, Upload Document, Check List, and Final Preview. The "Order Details" section is active, showing a "Select Filing Through" dropdown menu with the option "ARN/CRN not Available". A modal window titled "GSTAT Declaration" is displayed, containing the text: "We hereby declare that this is our first appeal in the impugned order before the tribunal and we have previously neither filed any appeal/writ nor it is pending before any other legal forum including High Court/Supreme Court. !!". At the bottom of the modal are "Cancel" and "Confirm" buttons. A callout bubble points to the "Confirm" button with the text: "Click on Confirm to proceed further."

e-filing Workflow: Appeal Filing : Order Details

User will have to enter all the details if the user selects ARN/CRN not available. If the user selects ARN/CRN available, then the details are auto fetched and auto populated from GSTN.



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HOME

CHANGE PASSWORD

LOGOUT

Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

Demand details

Upload Document

Check List

Final Preview

Order Details

Select Filing Through*

ARN/CRN not Available

▼

Order Details

Order Appeal Against*	Select Order Appeal Against ▼	Appellate/Revisional Authority Order Number*	
APL01 Appellant Name*		Appellate/Revisional Authority Order Type*	Select Order Type ▼
Authority Type*	Select Authority Type ▼	Appellate/Revisional Authority Passed By*	
Appellate/Revisional Authority Designation*		Appellate/Revisional Authority Date of Order*	
Appellate/Revisional Authority Order Communication Date*		Order Id of original adjudication order*	
Date of original adjudication order*		Period of Dispute From*	
Period of Dispute To*		Market value of seized goods (if any)	
Upload Impugned Order*	Choose File No file chosen		

Confirm

After filling all the details press Confirm button



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[HOME](#) [CHANGE PASSWORD](#) [EDIT PROFILE](#) [LOGOUT](#)

[Order Details](#) [Basic Details](#) [Case Details](#) [Appellant Details](#) [Add Respondent](#) [Add Representative](#) [Demand details](#) [Upload Document](#) [Check List](#) [Court Fees](#) [Final Preview](#)

Order Details

Select Filing Through* ARN/CRN Available

ORDER'S LIST

S. No.	GST Number	Order Number	Order Date
1	[REDACTED]	ZD090625124524C (APL 04)	16/06/2025

Order Details

Order Appeal Against	APL 04	Appellate/Revisional Authority Order Number	ZD090625124524C
APL01 Appellant Name	[REDACTED]	Appellate/Revisional Authority Order Type	Demand Order
Appellate/Revisional Authority Passed By (Designation)	RAM MILAN PRASAD (Additional Comm	Appellate/Revisional Authority Date of Order	16/06/2025
Appellate/Revisional Authority Order Communication Date	16/06/2025	Order Id of original adjudication order	ZD0904241279247
Date of original adjudication order	09/04/2024	Period of Dispute From	01/07/2017
Period of Dispute To	31/03/2018	Market value of seized goods (if any)	0
View Impugned Order	PDF		

[Confirm](#)



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[HOME](#) [CHANGE PASSWORD](#) [EDIT PROFILE](#) [LOGOUT](#)

[Order Details](#) [Basic Details](#) [Case Details](#) [Appellant Details](#) [Add Respondent](#) [Add Representative](#) [Demand details](#) [Upload Document](#) [Check List](#) [Court Fees](#) [Final Preview](#)

Basic Details

Reference No : -2026109301005412			
Select Act*	CGST & SGST	Section*	Section-112
Add More Act			
Case Type *	Appeal	Does the appeal/application involve any issue over which only the Principal Bench has jurisdiction in terms of the provisions of the Act or rules/notification made/issued thereunder *	No
Jurisdiction of Appellate/Revisional authority*	STATE	State/ Zone of Appellate authority *	Uttar Pradesh
Has the original order of adjudication been passed by a common adjudicating authority*	No	Appellate/Revisional authority who has passed the impugned order*	Addl. Commissioner Gr-2(Appeal) Ghaziabad
Parentage	Parentage		

[Save and Next](#)

Basic Details – Key Fields

Reference & Act

Reference No. is auto-generated (e.g., 2026129101000396). Select **CGST & SGST, Section 112**, and Case Type: **Appeal**.

Jurisdiction

- Principal Bench jurisdiction: **No** (for most cases)
- Jurisdiction of Appellate authority: **STATE**
- State/Zone: **Karnataka**
- Common adjudicating authority: **No**
- Appellate/Revisional authority: **JCCT (Appeals)-5 Bengaluru**

CHAPTER 2

Case Details

Five segments covering grounds of appeal, case category, case summary, appellant information, and statement of facts.



e-filing Workflow: Appeal Filing : Case Details

User needs to enter Case Details on this tab.

Order DetailsBasic DetailsCase DetailsAppellant DetailsAdd RespondentAdd RepresentativeDemand detailsUpload DocumentCheck ListFinal Preview

BackCase DetailNext

Reference No : - 20

Grounds of appeal in brief* ①GST return filingPrayer* ①GST filing

Brief issue of the case under dispute* ①Testing

Category of Case

Category of case under dispute~Wrong applicability of a notification issu

Notification No *65Notification Date *02/02/2025

Amount involved(In actuals)100000

Add More Category Of Case

Case Summary ①

Issue related ToShort or non-payment of tax

As per order of adjudicating authority ①Testing

As per stand of appellant before Tribunal ①Testing

As determined by Appellate/Revisional authority ①Testing

As declared/ claimed by present Appellant ①Testing

Add More Issue

About Appellant

Constitution/Identification Number5

Statute under which incorporatedTesting

AddressCGO , Complex, New Delhi

Any other relevant factTesting

Constitution of BusinessTesting

Date of Commencement of business05/02/2025

Nature of BusinessTesting

Statement of Fact case history

Reference/ acknowledgment no.54

Date06/02/2025

Action ByOriginal Adjudicating Authority

Brief NarrationGST Filing

Add More

Save And Next

Segment 1 – Case Detail

Grounds of Appeal (Brief)*

Summarize the legal grounds on which the impugned order is being challenged.
Detailed grounds can be uploaded as a separate document.

Prayer*

State the specific relief sought from the Tribunal. Elaborate prayer can be uploaded as a document.

Brief Issue Under Dispute*

Clearly identify the core issue(s) in dispute. Elaborate issue description can also be uploaded as a document.

 Detailed Grounds of Appeal, Prayer, and Issue of the case under dispute can be uploaded as a document in the Upload Documents section.



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[Order Details](#) [Basic Details](#) [Case Details](#) [Appellant Details](#) [Add Respondent](#) [Add Representative](#) [Demand details](#) [Upload Document](#) [Check List](#) [Court Fees](#) [Final Preview](#)

[Back](#)

Case Detail ⓘ

[Next](#)

Reference No : - 2026109301005412

Grounds of appeal in brief ⓘ

A. That the Impugned Order is incorrect on facts and in law.

B. That the Order-in-Original, based on Notification No. 09/2023-Central Tax dated 31.03.2023, is unsustainable, the Notification being ultra vires Section 168A of the CGST Act; consequently, the demand for FY 2017-18 is time-barred.

Prayer ⓘ

It is respectfully prayed that this Honble Tribunal may be pleased to set aside the Impugned Order, being the Order-in-Appeal in Form GST APL-04 bearing Reference No. ZD090625124524C dated 16.06.2025 passed by the Ld. Additional Commissioner Grade-2 (Appeal), State Tax, Ghaziabad, to the extent it upholds the demand of Rs. 1,46,34,882/- (Central Tax Rs. 73,95,575/- + State Tax Rs.

Brief issue of the case under dispute ⓘ

Disallowance of transitional credit carried forward through Form GST TRAN-1/TRAN-2 under Sections 140(2), 140(3) and 142(11) (c) of the CGST/SGST Act, sought to be recovered under Section 73 of the CGST Act, along with interest under Section 50 and penalty under Section 73(9).

Segment 2 – Case Category (Annexure B)

Required Fields

- Category of case under dispute*
- Select GST Section*
- Select GST Rule*
- Amount involved (in actuals)

Multiple categories can be added using **Add More Category of Case**.

Purpose

Annexure B classifies the dispute by GST section and rule, and quantifies the amount involved. Accurate categorization ensures the appeal is routed to the correct bench and tracked properly.



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HOME CHANGE PASSWORD EDIT PROFILE LOGOUT

Order Details Basic Details Case Details

Back

Reference No : - 2026109301005412

Grounds of appeal in brief* ⓘ

Brief issue of the case under dispute* ⓘ

Category of case under dispute*

Select Gst Section*

Amount involved(In actuals)

Category of case under dispute*

Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)
Tax wrongfully collected/Tax collected not paid to Government.
Order of assessment including that of a non-filer or evading registration or protective assessment
Determination of tax not paid or short paid on outward supply u/s 73
Excess ITC availed/utilized u/s 73
Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited
Order rejecting/granting provisional refund
Order denying/reducing/withholding/granting refund
Issue related to provisional assessment
Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74
Excess ITC availed/utilized determined u/s 74
Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property
Order relating to rectification/withdrawal of an earlier order
Order creating/modifying/withdrawing demand under earlier law
Order permitting payment in instalments
Order relating to provisional attachment of property
Order imposing penalty
Order permitting compounding of any offense or withdrawing such order
Anti profiteering related matter

Others-

Others-

CGST Section 140. Transitional arrangement

1674365

Others-

Select Gst Rule*

CGST Rule 121. Recovery of credit wrongly

Preview

Next

onble
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dated
tional
state
holds
entral

Category of Case

Category of case under dispute*	Others-		
Select Gst Section*	CGST Section 140. Transitional arrangement	Select Gst Rule*	CGST Rule 121. Recovery of credit wrongly
Amount involved(In actuals)	1674365		

Category of case under dispute*	Others-			
Select Gst Section*	CGST Section 142. Miscellaneous transitiona	Select Gst Rule*	CGST Rule 121. Recovery of credit wrongly	
Amount involved(In actuals)	12932102			

Add More Category Of Case

Segment 3 – Case Summary (Annexure C)

Annexure C captures the financial positions of all parties across the dispute. For each issue, four columns must be filled:

As per Adjudicating Authority*

Amount/position as per the original order

As per Appellate/Revisional Authority*

Amount/position as per the impugned order

As per Appellant's Stand*

Appellant's position before the Tribunal

As Declared by Appellant*

Amount declared/claimed by the present appellant

Use **Add More Issue** to include additional issues. Elaborate case summary can be uploaded as a document.

HOMECHANGE PASSWORD

Select Gst Section*	CGST Section 142. Miscellaneous transitiona	Select Gst Rule*	CGST Rule 121. Recovery of credit wrongly
Amount involved(In actuals)	12932102		
Add More Category Of Case			
Case Summary			
Issue related To*	Short or non-payment of tax		
As per order of adjudicating authority * i	Select Issue related To Short or non-payment of tax Levy of Penalty Levy of interest or late fee or fine Classification dispute	As determined by Appellate/Revisional authority* i	Tax: Rs. 1,46,34,882/- (CGST Rs. 23,95,575/- + SGST Rs. 1,22,39,307/-) Interest as applicable u/s 50 Penalty as applicable u/s 73(9) (upheld; balance dropped)
As per stand of appellant before Tribunal* i	Tax: Nil Interest: Nil Penalty: Nil	As declared/ claimed by present Appellant * i	Tax: Nil Interest: Nil Penalty: Nil
Add More Issue			

Segment 5 – Statement of Facts / Case History (Annexure E)

Annexure E records the chronological history of the case. For each entry, provide:

→	Reference/Acknowledgment No.*	→	Action By*	→	Date* & Brief Narration*
	The order or notice reference number for each action		Select from: Original Adjudicating Authority, Appellate Authority, Revisional Authority, Appellant, or Others		Date of the action and a brief description of what occurred at that stage

About Appellant			
Constitution/Identification Number*		Constitution of Business*	Private Limited Company
Statute under which incorporated*	Companies Act, 2013	Date of Commencement of business*	29/12/2006
Address*		Nature of Business*	Construction and sale of residential and comm
Any other relevant fact*	NA		
Statement of Fact case history			
Reference/ acknowledgment no.*	ZD0904231041006	Action By*	Others
Date *	24/04/2023	Brief Narration*	Notice in Form GST ASMT-10 issued on scrutiny of GSTR -9 and GSTR-9C for FY 2017-18, pointing out multiple discrepancies and seeking clarification and documents.
		Reference/ acknowledgment no.*	ZD090923183355Y
Action By*	Appellant		
Date *	19/09/2023	Brief Narration*	Para-wise reply to the ASMT-10 notice filed in Form ASMT-11 along with supporting documents.

Statement of Fact case history

Action By*

Brief Narration*



Others



- Select Action By --
 - Original Adjudicating Authority
 - Appellate Authority
 - Revisional Authority
 - Appellant
 - Others
- discrepancies and seeking clarification and documents.



		Reference/ acknowledgment no.*	ZD0904241279247 (Rectification Order)
Action By*	Original Adjudicating Authority		
Date *	08/04/2024	Brief Narration*	Order-in-Original rectified under Section
		Reference/ acknowledgment no.*	AD090424078880Q
Action By*	Appellant		
Date *	16/04/2024	Brief Narration*	First appeal filed before the Additional
		Reference/ acknowledgment no.*	ZD090625124524C
Action By*	Appellate Authority		
Date *	16/06/2025	Brief Narration*	Order-in-Appeal passed partially allowing
			
Add More			
Save And Next			

		Reference/ acknowledgment no. *	ZD090923245348Y
Action By *	Others		
Date *	22/09/2023	Brief Narration *	Show Cause Notice issued under Section 73 of the CGST Act proposing demand of Rs. 8,29,85,506/- (CGST Rs. 6,90,13,272/- + SGST Rs. 1,39,72,234/-), interest under Section 50 and penalty of Rs. 82,98,550/- under Section 73.
		Reference/ acknowledgment no. *	ZD091023204690T
Action By *	Appellant		
Date *	23/10/2023	Brief Narration *	Reply to the SCN was filed.
		Reference/ acknowledgment no. *	ZD091223647570E
Action By *	Appellant		
Date *	29/12/2023	Brief Narration *	Additional reply to SCN was filed.
		Reference/ acknowledgment no. *	ZD091223685530C
Action By *	Original Adjudicating Authority		
Date *	31/12/2023	Brief Narration *	Order-in-Original passed; demand of Rs. 1,49,66,398/- with interest under Section 50 and penalty of Rs. 14,96,637/- under Section 73(9) confirmed; balance demand dropped.

CHAPTER 3

Parties & Representatives

Adding the Appellant, Respondent, and Authorized Representative — three critical steps governed by GSTAT Rules 27 and 33.



Add Appellant

Appellant Details Required

- Name of Appellant
- GSTIN / Temporary ID / UIN
- Official Address
- E-mail ID
- Mobile Number

Navigation

Access via the **Appellant Details** tab. Reference No. is pre-populated. Use the Back/Next arrows to navigate between sections. All fields must be accurately filled to ensure proper identification of the appellant before the Tribunal.

e-filing Workflow: Appeal Filing : Appellant Details

Appellant details are auto populated and shown to user.

Order DetailsBasic DetailsCase DetailsAppellant DetailsAdd RespondentAdd RepresentativeDemand detailsUpload DocumentCheck ListFinal Preview

BackAppellant DetailsNext

Reference No : - 202			
Name of Appellant	ANRA	GSTIN/TemporaryID/UIN	GSTIN/TEMPORARYID/UIN
Pan Number		Official address	252ura Cross Ro
E-mail Id	aa[REDACTED]ys.com	Mobile Number	*****1111

Add Respondent – Rule 33

Respondent Fields

Respondent Name*, Designation*, Office*, Contact Number, E-mail ID. Click **Save** after entry.

GSTAT Rule 33(1)

In an appeal by a person other than the Commissioner, the **Commissioner concerned** shall be made the respondent.

GSTAT Rule 33(2)

In an appeal by the Commissioner, the **other party** shall be made the respondent.

 **GSTAT Rule 27 – Calling for Records:** On admission of appeal, the Registrar shall, if directed by the Tribunal, call for records from the respective Bench or adjudicating authority.

e-filing Workflow: Appeal Filing : Adding Respondent

User needs to enter Respondent Details. More than one respondents can be added.

Order DetailsBasic DetailsCase DetailsAppellant DetailsAdd RespondentAdd RepresentativeDemand detailsUpload DocumentCheck ListFinal Preview

BackAdd RespondentNext

Reference No : - 202

Respondent Name*

Respondent Name

Designation *

Designation

Office*

Office

Contact Number

Contact Number

E-mail Id

email

Save

After filling all the details click on Save button. The respondent's name will start appearing in the list below.

+ RESPONDENT'S LIST

S. No.	Name of Respondent	Designation	Office	Mobile No	E-mail	Action
1	M ar	OS	NIC	93xxxxxxxx40	m*****m@supportgov.in	Edit
2	Ass e J)		Delhi	11xxxxxxxx11	a*****2@nic.in	

Add Representative — New Feature

Search Representative

Type at least **3 letters** to search. For personal appearance, select "**In Person**" (type INP). For a professional representative, they must be **registered on the GSTAT portal** before they can be selected.

New Feature: Add Later

Representatives can now be **added after filing the appeal**. This allows appellants to proceed with filing even if the representative is not yet confirmed, providing greater flexibility.

- ✔ If no authorized representative is designated, the appellant may proceed by identifying themselves as "**In Person.**"

e-filing Workflow: Appeal Filing : Add Representative

User needs to add Representative Details on relevant tab.

After filling all the details click on Save button. The representative name will start appearing on the list below.

Order DetailsBasic DetailsCase DetailsAppellant DetailsAdd RespondentAdd RepresentativeDemandsFinal Preview

Back

Add Representative

Next

Reference No : - 202

Representative added successfully

Select Appellant *

ANDRA

Search Representative*
(Please type atleast three letters)

san

Save

+ ADVOCATE'S LIST

S. No.	Appellant/Respondent Name	Representative Name	Registration/Enrollment No.
1	AND RA	A	D-155
2	AND RA	B	D/230

SANDEEP KULIDANA/D/756/4004/1762

SANDEEP

SANJEEV

SANJEEV

SANJAY K

SANYA KA

SANJAY B

SANDEEP

SANGEET

SANJIV KA

SANSKAR

SANJAY B

SANJAY A

SANTOSH KUMAR/A/13040



CHAPTER 4

Demand Details

Three segments: Demand Confirmed, Demand Admitted & Disputed, and Payment of Amount Calculated.

Segment 1 – Demand Confirmed

This segment captures the amounts as determined and disputed across Central Tax, State/UT Tax, Integrated Tax, and Cess. Key figures from the sample case:

Particulars	Central Tax (DRC-07)	State Tax (DRC-07)	Total
a) Tax	₹4,14,354	₹4,14,354	₹8,28,708
b) Interest	₹3,99,483	₹3,99,483	₹7,98,966
c) Penalty	₹41,435	₹41,435	₹82,870
d) Fees / Others	₹0	₹0	₹0

Segment 2 – Demand Admitted & Disputed

For the period **01/04/2018 – 31/03/2019**, the demand is broken into: Amount Demanded/Rejected, Amount Admitted, Amount Under Dispute, and Amount Payable.

₹8,55,272

Total Disputed

Combined Central + State Tax under dispute

₹17,10,544

Total Demand

Gross demand across all tax heads

₹82,873

Pre-Deposit Payable

10% of disputed tax amount (approx.)

 Place of Supply details must be entered for Integrated Tax amounts. Use **Click Here** link in the Integrated Tax column to open the Place of Supply popup.

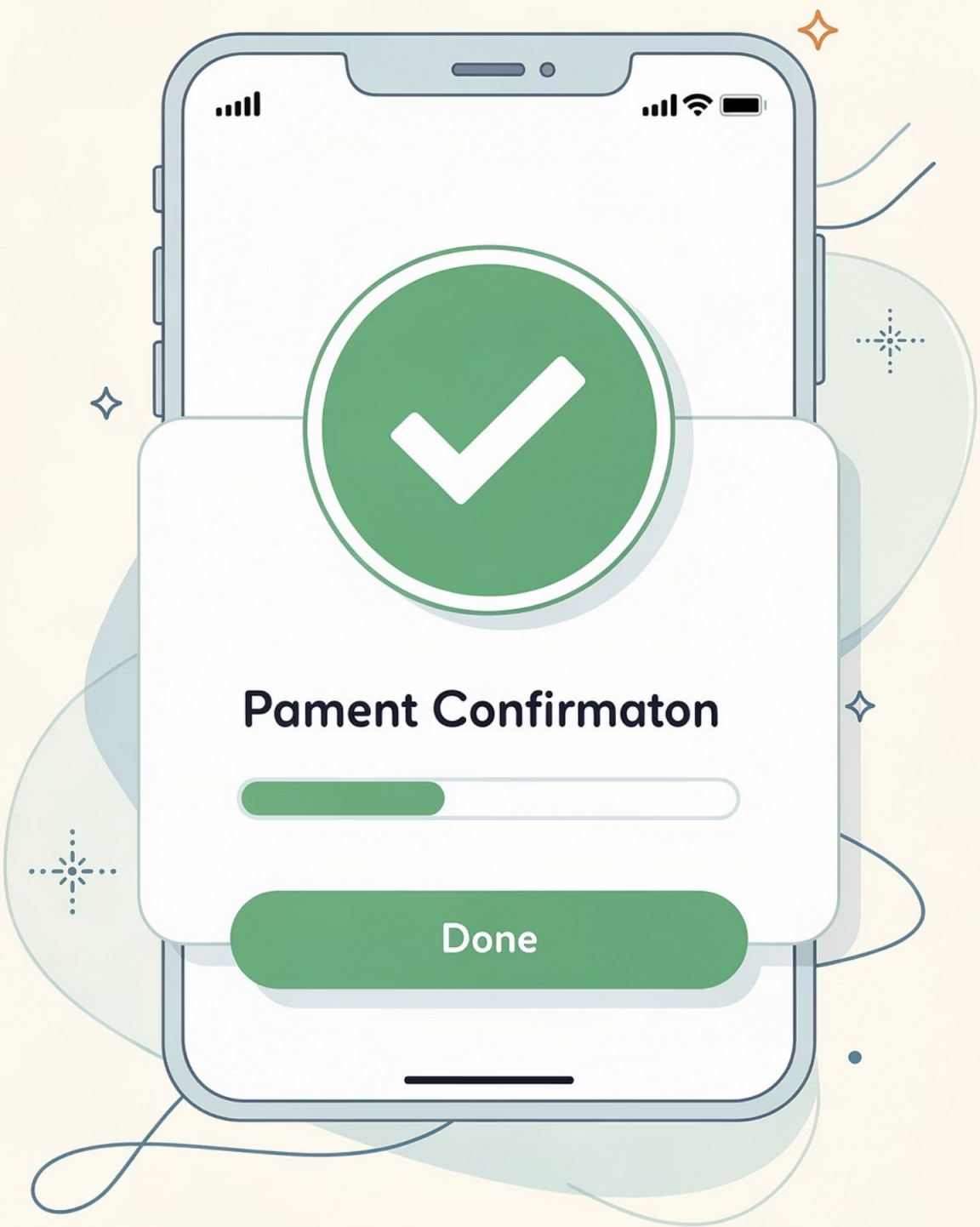
Segment 2 – Pre-Deposit & Exemption

Pre-Deposit Options

Select **Yes** or **No** for pre-deposit exemption. If Yes, enter the % of **Exemption** as determined by a higher court or self-calculation correction. This percentage cannot exceed 100%.

Legal Basis

Pre-deposit is mandatory under **Section 112(8) of the CGST Act, 2017**.
The amount payable is calculated automatically by the system based on the disputed amounts entered in the demand table.



Segment 3 – Payment Confirmation

- ✔ **Payment Confirmation from GST Portal:** "Your pre-deposit payment is confirmed. Please proceed for appeal fee payment."

Once pre-deposit is confirmed on the GST portal, the system updates Segment 3 automatically. Click **Save and Next** to proceed to the Upload Documents section. If payment is not processed within **72 hours**, the option to proceed is enabled and payment verification occurs at the scrutiny stage.

e-filing Workflow: Appeal Filing : Demand Details

User needs to enter Demand Details (Demand Confirmed - APL04) on relevant tab.

Order DetailsBasic DetailsCase DetailsAppellant DetailsAdd RespondentAdd RepresentativeDemand detailsUpload DocumentCheck ListFinal Preview

Reference No : - 202

Pre-depositCourt Fees

Demand Confirmed - APL04

Demand Admitted and Disputed

Payment of Amount Calculated

Particulars	Central Tax			State/UT Tax			Integrated Tax						
	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount APL-04	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount: APL -04	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount: APL -04	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Amount: APL -04	Amount: DRC -07
	1	2	3	4	5	6	7	8	9	10	11	12	13
a) Tax													
b) Interest													
c) Penalty													
d) Fees													
e) Others													

Confirm Details

In the demand confirmed APL04 form, the disputed amount will be auto-fetched if 'ARN/CRN number available' is selected; otherwise, it must be entered manually.

e-filing Workflow: Appeal Filing : Demand Details

User needs to enter Demand Details (Demand Admitted & Disposed) on relevant tab, as applicable.

Order DetailsBasic DetailsCase DetailsAppellant DetailsAdd RespondentAdd RepresentativeDemand detailsUpload DocumentCheck ListFinal Preview

Reference No : - 202

Pre-depositCourt Fees

Demand Confirmed - APLO4Demand Admitted and DisputedPayment of Amount Calculated

11/07/2017 - 13/07/2017Amount Exempted/ Self Calculation CorrectionTotal

Particulars	Central Tax				State/UT Tax				Integrated Tax →Click Here				Amount demanded/ rejected, if any
	Amount demanded/ rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demanded/ rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demanded/ rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
a) Tax	10000				0				0				0
b) Interest	0				0				0				0
c) Penalty	0				0				0				0
d) Fees	0				0				0				0
e) Others	0				0				0				0

Save and Next

e-filing Workflow: Appeal Filing : Demand Details

Option to allow user to claim/fill up amount exempted.

Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

Demand details

Upload Document

Check List

Final Preview

Reference No : - 202

Pre-deposit

Court Fees

Confirmed - APLO4

Demand Admitted and Disputed

Payment of Amount Calculated

11/07/2017 - 13/07/2017

Amount Exempted/ Self Calculation Correction

Total

☐ Yes

☒ No

Save

e-filing Workflow: Appeal Filing : Demand Details

User entering percentage of exemption of pre-deposit amount.

Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

Demand details

Upload Document

Check List

Final Preview

Reference No : - 2

Pre-deposit

Court Fees

Demand Confirmed - APLO4

Demand Admitted and Disputed

Payment of Amount Calculated

11/07/2017 - 13/07/2017

Amount Exempted/ Self Calculation Correction

Total

☒ Yes

☐ No

% of Exemption of pre-deposit amount as determined via higher court or self-calculation correction (Cannot exceed 100%)

50

Save

Exemption from the pre-deposit amount, to be submitted (upto 100%) before filing an appeal.

e-filing Workflow: Appeal Filing : Demand Details

Demand Admitted & Disposed (Continued)

Order DetailsBasic DetailsCase DetailsAppellant DetailsAdd RespondentAdd RepresentativeDemand detailsUpload DocumentCheck ListFinal Preview

Reference No : - 20

Pre-depositCourt Fees

Demand Confirmed - APLO4

Demand Admitted and Disputed

Payment of Amount Calculated

11/07/2017 - 13/07/2017

Amount Exempted/ Self Calculation Correction

Total

Particulars	Central Tax			State/UT Tax			Integrated Tax			Cess		
	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute
a) Tax	10000	0	0	0	0	0	0	0	0	0	0	0
b) Interest	0	0	0	0	0	0	0	0	0	0	0	0
c) Penalty	0	0	0	0	0	0	0	0	0	0	0	0
d) Fees	0	0	0	0	0	0	0	0	0	0	0	0
e) Others	0	0	0	0	0	0	0	0	0	0	0	0
Total	10000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Refresh

Save and Next

e-filing Workflow: Appeal Filing : Demand Details

Scenario1: When user has made full payment.

Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

Demand details

Upload Document

Check List

Final Preview

Reference No : - 202

Pre-deposit

Court Fees

Demand Confirmed - APLO4

Demand Admitted and Disputed

Payment of Amount Calculated

☒ Payment Confirmation from GST portal

Your pre-deposit payment is confirmed.Please proceed for appeal fee payment.

SaveAndNext

e-filing Workflow: Appeal Filing : Demand Details

Scenario2: When user has made partial payment. Pending payment is shown to the user.

Order DetailsBasic DetailsCase DetailsAppellant DetailsAdd RespondentAdd RepresentativeDemand detailsUpload DocumentCheck ListFinal Preview

Reference No : - 2024

Pre-deposit FeesCourt Fees

Demand ConfirmedDemand Admitted and DisputedPayment of Amount Calculated

Payment Confirmation from GST portal

Payment required is not completed yet. Amount pending is Rs 110 Do you want to proceed without payment?

RefreshSave And Next



CHAPTER 5

Upload Documents

Uploading the correct documents in the correct sequence is one of the most critical steps in the GSTAT filing process.

Upload Documents – Key Rules



PDF Only

Only PDF files can be uploaded. Scanned in **grey scale at 300 DPI**.



Page Limit

No single file should exceed **250 pages**. Split files into volumes if needed.



File Size

If a single file exceeds **50 MB**, split into different volumes before uploading.



Sequence

Upload documents **in the sequence** they appear in the document type dropdown. Name each file properly.

Document Types – Upload Dropdown

Primary Documents

- Appeal (APL-5 Form)
- Annexures A to D
- Statement of Facts (Annexure E)
- Grounds of Appeal and Prayer
- Show Cause Notice (SCN & DRC-1)
- Order in Original (OIO & DRC-7)
- Impugned Order / Revisional Order (APL-04)
- APL-01/APL-03 with detailed appeal

Payment & Other Documents

- Previous payment particulars
- Pre-deposit at First Appellate Authority
- Pre-deposit at GSTAT (DRC-3, DRC-3A, ECL, ECrL)
- Payment Receipt – Bharat Kosh
- Vakalatnama
- Condonation of Delay
- Affidavits
- Higher Court Orders / Self Calculation Sheet
- Any Other Document

Sample Index – 17 Documents

S.No.	Content	Pages
1	Notified APL-5 Form	
2	Annexures A to D (with Additional Annexures if any)	
3	Statement of Facts (with Annexure E)	
4	Grounds of Appeal and Prayer	
5	Show Cause Notice (SCN and DRC-1)	
6	Previous payment particulars (DRC-3, DRC-3A, ECL, ECrL)	
7	Order in Original (OIO and DRC-7)	
8	Pre-deposit at First Appellate Authority	
9	APL-01/APL-03 with detailed appeal	
10	Impugned Order / Revisional Order (OIA and APL-04)	

Sample Index – Documents 11–17

S.No.	Content	Pages
11	High Court Orders or Self Calculation Sheet (Pre-deposit Calculation Sheets)	
12	Pre-deposit at GSTAT (DRC-3, DRC-3A, Electronic Credit Ledger and Electronic Cash Ledger extracts)	
13	Payment Receipt – Bharat Kosh (For Filing Fees/Court Fees)	
14	Vakalatnama	
15	Condonation of Delay	
16	Affidavits	
17	Any Other Document	

 For any Not Applicable category, upload a document stating "NOT APPLICABLE" or a blank page to maintain the sequence.

e-filing Workflow: Appeal Filing : Document Upload

Showing various options to upload documents.

Order DetailsBasic DetailsCase DetailsAppellant DetailsAdd RespondentAdd RepresentativePaymentUpload DocumentCheck ListFinal Preview

BackAdd DocumentNext

User needs to upload the pdf file of the documents like Appeal, Affidavits, Annexure etc.

Click Next after adding all documents to proceed to next screen

Document type: Higher Court Orders/Self calculation sheet and Any Other Document respectively.

☒ Submit with external DSC Utility☐ Submit with NIC DSC Utility☐ Submit with Aadhaar Based Utility

Document Filed By*Document Filed ByDocument Type*Document Type

Select file*Choose FileNo file chosenNumber of pages*No Of Pages

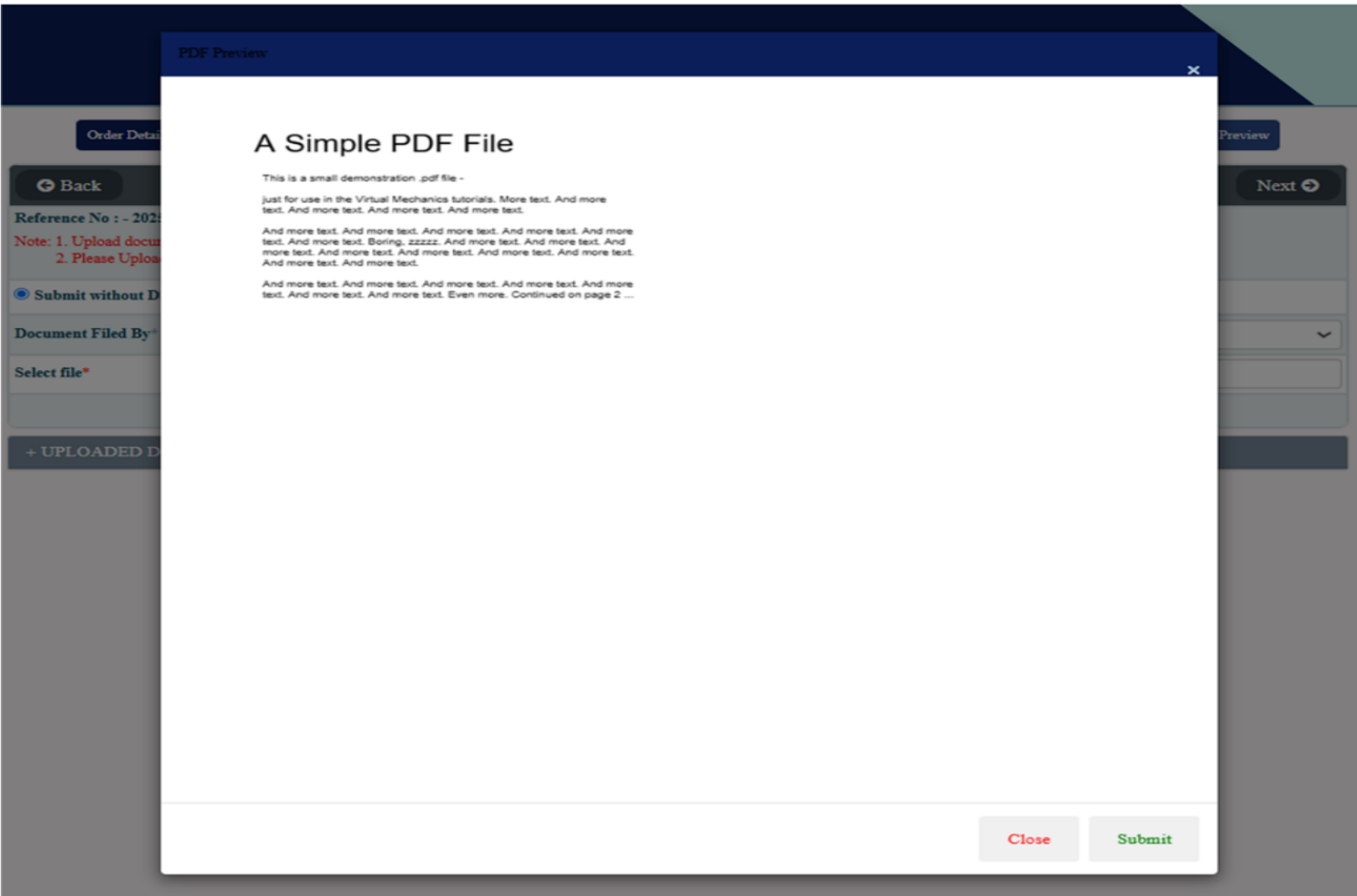
Submit

+ UPLOADED DOCUMENT'S LIST

Select the documents Type.

e-filing Workflow: Appeal Filing : Document Upload

Showing pdf content to user before uploading to ensure accuracy.



e-filing Workflow: Appeal Filing : Document Upload: List of Uploaded Documents

Back

Add Document

Next

Reference No : - 2

Document Uploaded successfully

Note: 1. Upload document in the sequence in which it appears in the document type dropdown.
2. Please Upload the document with proper pdf bookmarking.
3. In case of any short payment done by user or in case of non-agreement with system calculated payment, user is requested to upload their calculation sheet and supporting documents under the document type: Higher Court Orders/Self calculation sheet and Any Other Document respectively.

☒ Submit with external DSC Utility

☐ Submit with NIC DSC Utility

☐ Submit with Aadhaar Based Utility

Document Filed By*

Document Filed By

Document Type*

--Document Type--

Select file*

Choose file No file chosen

Number of pages*

No Of Pages

Submit

+ UPLOADED DOCUMENT'S LIST

Click to view list of documents uploaded

S.No.	Document Filed By.	No. of Pages.	Document Type	Document Name	Action
1	Appellant	2	Case Management Appeal - PDF Upload	1.pdf	View
2	Appellant	2	Appeal	1.pdf	View Delete
3	Appellant	2	Affidavits	1.pdf	View Delete
4	Appellant	2	Impugned Order	1.pdf	View Delete
5	Appellant	2	Vakaltnama	1.pdf	View Delete

E-Sign: 10 Steps for Aadhaar-Based E-Hastakshar

1

DigiLocker Portal

Go to **digilocker.gov.in**. Login using registered mobile number (register first if needed).

2

Upload PDF

Click on **Drive** tab → click 'locker image' or **NEW** button → upload the PDF document for e-signing.

3

E-Sign

Click **e-sign** button → enter Aadhaar Number (or Virtual ID/UID Token) → click **Get OTP** → enter OTP.

4

Download & Verify

Signed document available in **eSigned Docs** folder. Signature shows name, date, and time. Validity can be verified by clicking the signature.

PDF File Management System – 10 Steps

Prepare Index

Print & Sign

Scan (Color 300 DPI)

Merge (No Index)

This systematic approach ensures every document is properly prepared, signed, paginated, bookmarked, and uploaded in the correct sequence on the GSTAT portal.



PDF Management — Detailed Steps

1 Print, Sign & Scan

Take ONE SET PRINT (one-sided, A4).
Get physical signatures with seal on all pages. Scan in **COLOR at 300 DPI**.

2 Merge, Paginate & Bookmark

Merge all docs except Index → add page numbers (name: "Full Appeal Memo Paginated") → merge with Index → bookmark as per Index (name: "Consolidated Appeal Memo").

3 Compress, Split & Upload

Compress files exceeding 20 MB. Split paginated document into **17 documents** as per upload list. Client affixes e-sign (DSC or Aadhaar). Upload all 17 in sequence.



CHAPTER 6

Court Fees

Filing fees are paid via Bharat Kosh — online or offline — before final submission of the appeal.

Court Fees – Payment Details

Sample Payment

Payable Amount: ₹9,000

Remaining Amount: ₹0

GSTAT Txn ID: 1701010223362026

Bharat Kosh Txn ID: 506260041110

Payment Date: 2026-06-05

Mode: Offline | Status: **SUCCESS**

Payment Modes

- **Online:** Net Banking / Credit Card / Debit Card
- **Bharat Kosh Offline:** NEFT/RTGS/SWIFT

Fees are prescribed under **Rule 110(5) of CGST Rules, 2017**. If payment is not processed within **72 hours**, the proceed option is enabled and verification occurs at scrutiny stage.

Bharat Kosh Payment – Steps 1–3

1

Step 1: Portal

Go to **bharatkosh.gov.in** → Scroll down →
Select **Quick Payment / Non-Registered Users**

2

Step 2: Purpose

Depositor Category: **Individual** → Search
Purpose → Ministry: **REVENUE** (type RR
twice) → Select "**APPEAL FEE for GSTAT**"

3

Step 3: Amount & Remarks

Enter amount → Enter Remarks (APL-4
number, date, OIO number – max 60
characters) → Enter captcha → Click **Add** →
Click **Next**

Bharat Kosh Payment – Steps 4–7

01

Depositor's Details (Seg. 2)

Fill Name, Address, Mobile Number, Email ID. Select **Online Payment** (convenient) or SWIFT/NEFT/RTGS. Click Next.

02

Confirm Info (Seg. 3)

Check all details carefully. Click **Confirm** (do NOT click Save).

03

Pay (Seg. 4)

Select payment aggregator (first row preferred). Choose Net Banking / Debit / Credit Card / **UPI**. Enter captcha, accept T&C, click Pay.

04

UPI & Receipt

UPI QR code available for payment. On success: capture screenshot, paste in workfile, and **download Bharat Kosh receipt**.

e-filing Workflow: Appeal Filing: Demand Details: Offline Payment

e-filing Workflow: Appeal Filing : Demand Details: Offline Payment

User filling up all the required details related to Bharatkosh payment.

Order DetailsBasic DetailsCase DetailsAppellant DetailsAdd RespondentAdd RepresentativeDemand detailsUpload DocumentCheck ListFinal Preview

Reference No : -

Pre-depositCourt Fees

Your Payable Amount is :1000 RupeesYour Remaining Amount to be paid :1000 Rupees

Select payment Mode

☐ Online (Pay Fees through Net Banking/Credit Card/Debit Card)

☒ Bharatkosh OfflineUser Guide

Bharatkosh Reference No.*Bharatkosh Reference No.

Payment Date*dd-mm-yyyy

Branch Name*Bharatkosh

Amount Rs.*Amount Rs.

Bank Name*Bharatkosh

State*Select State

Save & Continue

S. No.	GSTAT Txn Id.	Amount Rs.	Bharatkosh Txn Id	Payment Date	Payment Mode	Txn Status	Action
--------	---------------	------------	-------------------	--------------	--------------	------------	--------

For offline mode payment, enter Bharatkosh transaction details

Enter Bharatkosh reference no.

Total amount paid on Bharatkosh

Click on Save & Continue button to proceed

e-filing Workflow: Appeal Filing : Demand Details: Offline Payment

User filling up all the required details related to Bharatkosh payment.

Order DetailsBasic DetailsCase DetailsAppellant DetailsAdd RespondentAdd RepresentativeDemand detailsUpload DocumentCheck ListFinal Preview

Reference No : - 202

Pre-depositCourt Fees

Your Payable Amount is :1000 RupeesYour Remaining Amount to be paid :0 Rupees

Select payment Mode

☐ Online (Pay Fees through Net Banking/Credit Card/Debit Card)

☐ Bharatkosh Offline

User Guide

S. No.	GSTAT Txn Id.	Amount Rs.	Bharatkosh Txn Id	Payment Date	Payment Mode	Txn Status	Action
1	01	1	123456771	2025-04-02	Offline	SUCCESS	Delete

Proceed To Final Submit

Click on Proceed to final submit button

e-filing Workflow: Appeal Filing : Demand Details: Offline Payment

Showing successful payment confirmation message to user.

Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

Demand details

Upload Document

Check List

Final Preview

Reference No : - 202

Pre-deposit

Court Fees

Your Payment is done Successfully !!!!

Next ➔

e-filing Workflow: Appeal Filing: Demand Details: Online Payment

e-filing Workflow: Appeal Filing : Demand Details: Online Payment

User shall select the “Online” option and click on Continue to proceed for online payment.





GST
Appellate
Tribunal



Time left: 20m 21s

HOME

CHANGE PASSWORD

LOGOUT

Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

Demand details

Upload Document

Check List

Final Preview

Reference No : - 20

Pre-deposit

Court Fees

Your Payable Amount is :	1 Rupees	Your Remaining Amount to be paid :	1 Rupees
Select payment Mode	☒ Online (Pay Fees through Net Banking/Credit Card/Debit Card)		
	☐ Bharatkosh Offline User Guide		

Continue

S. No.	GSTAT Txn Id.	Amount Rs.	Bharatkosh Txn Id	Payment Date	Payment Mode	Txn Status	Action
--------	---------------	------------	-------------------	--------------	--------------	------------	--------

e-filing Workflow: Appeal Filing : Demand Details: Online Payment

After clicking on Continue, the below window will appear with all the relevant details. The user shall click on “Proceed to Pay” to proceed further.



GST
Appellate
Tribunal



Time left: 1m 34s

[HOME](#) [CHANGE PASSWORD](#) [LOGOUT](#)

You will be redirected to Bharatkosh payment gateway with following particulars

Filing Ref No.	:	2025307201006219
Party Name	:	ANGAD JASBIRSINGH
GSTAT Transaction No.	:	0700110027232025
Total Fees	:	1
Date	:	2025-09-04

Proceed to Pay

e-filing Workflow: Appeal Filing : Demand Details: Online Payment

In this window, the user shall check all the details and click on “Confirm” to proceed further.

1Payment Purpose

2Depositor's Details

3Confirm Info

4Pay

Payment Mode Online

Depositor's Details

Name	ANGAD JASBIRSINGH ANGAD JASBIRSINGH Test Payment		
Address 1	HH	Address 2	HH
City	Daman	District	
State	DELHI	Country	INDIA
Pincode/Zipcode		Email	abhishekabhi126@gmail.com
Mobile No. (+91)	9608086311		
TAN		TIN	

Purpose Details

Sr. No.	Ministry	PAO Name	DIDO Name	Purpose and Payment Type	Payment Period / Frequency	Amount (In INR)
1	REVENUE	PAO(Revenue), New Delhi[019795]	Pr. Bench, GST Appellate Tribunal, New Delhi[218592]	APPEAL FEE FOR GSTAT,	One Time	1
				INR one only		Total::1

← Back

Confirm →

e-filing Workflow: Appeal Filing : Demand Details: Online Payment

The user shall select the bank and tick the acknowledgement to make the payment.

Success Rate 100.00 %

Success Rate 87.34 %

Success Rate 66.67 %

Success Rate 66.67 %

Success Rate 42.11 %

Success Rate 0.00 %

Success Rate 0.00 %

Success Rate 0.00 %

Success Rate 0.00 %

Success Rate 0.00 %

Success Rate 0.00 %

Success Rate 0.00 %

Note: Success Rate - No. of Successful Transactions / Total No. of Transactions in a period of 30 days.

Net banking

Debit card

Credit card

UPI

THE FEDERAL BANK LTD

View User Charge

Enter the letter shown

xQEJYr

Get a new Captcha

After you click on 'Pay' button, you will be redirected to a secure gateway. After completing the payment you will be redirected back

Note: Please Wait and do not Press Back or Refresh button of your browser while your transaction is being processed.

Disclaimer In case you do not receive transaction status as success or failure after completing all steps in payment process, then wait for 30 minutes and check the status of the transaction using the " track your payment " link on Bharatkosh home page. If the status of your transaction is shown as FailRef, then proceed to reinitiate a transaction for same purpose again. In case the amount is debited from your account for the FailRef case, then you can expect the refund to be credited to your account in 3-5 working days.

☒ I acknowledge and confirm that I have read and agree to the [Terms And condition](#).

Back

Pay

e-filing Workflow: Appeal Filing : Demand Details: Online Payment

After successful payment user will be redirected back to GSTAT Portal, where a new row will be shown with payment details.





GST

Appellate
Tribunal



एक कदम स्वच्छता की ओर



Digital India
Power To Empower

HOME

CHANGE PASSWORD

LOGOUT

Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

Demand details

Upload Document

Check List

Final Preview

Reference No : - 2025307201005632

Pre-deposit

Court Fees

Your Payable Amount is :

1000 Rupees

Your Remaining Amount to be paid :

1000 Rupees

Select payment Mode

☐ Online (Pay Fees through Net Banking/Credit Card/Debit Card)

☐ Bharatkosh Offline

User Guide

S. No.	GSTAT Txn Id.	Amount Rs.	Bharatkosh Txn Id	Payment Date	Payment Mode	Txn Status	Action
1	0700110024412025	1000	NA		Online	PENDING	Delete

CHAPTER 7

Checklist

A multi-category checklist ensures every aspect of the appeal — form filling, signing, PDF management, translation, and payment — is complete before submission.



Checklist — Form Filling

Issues & Summary

Issues under dispute clearly stated (Q.3); Case summary provided (Q.4); Statement of facts included (Q.5)

Language & Format

Appeal prepared in **English** (Q.10); All typewritten documents on A4, double spacing, justified, **Times New Roman 12pt** (Q.28)

Authority Details

Appellate/revisional authority details correctly specified (Q.14, Q.17); Order type correctly identified (Q.18)

Demand Accuracy

Correct case category and code (Q.22); Demand amount matches appellate order (Q.23); Admitted amount matches APL-01/03 (Q.24)

 Q.24 sample remark: "Entire amount is disputed. Nothing is admitted." Do not enter remarks if any amount is admitted.

Checklist — Signing, PDF & Translation

Signing

- Impugned order uploaded with self-certified copy (Q.1)
- Original order uploaded with self-certified copy (Q.2)
- All uploaded documents digitally signed (Q.6)
- All affidavits properly attested (Q.12)
- All documents requiring party signatures physically signed, scanned, and uploaded (Q.21)

PDF Management

- Bookmarking/pagination per index (Q.8)
- All documents color scanned from originals (Q.9)
- Correct indexing in single PDF (Q.20)
- All pages fully scanned, legible, no pages missing (Q.26, Q.29)
- Form and documents properly paginated and indexed (Q.27)

Translation

If documents are in English: Q.11 and Q.13 → **Not Applicable**. Change if documents are in another language.

Checklist – Payment & Final

Payment (Q.7)

Filing fees paid as per **Rule 110(5) of CGST Rules, 2017**

Pre-Deposit (Q.19)

Required pre-deposit made as per **Section 112(8) of CGST Act, 2017**

General (Q.25)

Any other relevant compliance – mark **Not Applicable** if nothing additional applies

 Do not proceed to Final Preview until all checklist items are addressed. Incomplete items may result in rejection at the scrutiny stage.

e-filing Workflow: Appeal Filing : Check List

Checklist options to minimize mistakes during appeal filing.

Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

De

Check List

Final Preview

Reference No : - 202

Feb 07 20:12:44 IST 2025

S.NO.	CheckList	Action	Remarks
1	Has the order appealed against (i.e., the order of the Appellate/Revisional authority) been uploaded with a self-certified copy?	Yes	
2	Has the order passed by the proper officer (i.e., the order against which the appeal before the appellate authority was preferred under section 107/the order that has been revised under section 108) been uploaded with a self-certified copy?	Yes	
3	Have the issues under dispute before the Tribunal been clearly stated in the present appeal?	Yes	
4	Has a case summary of the dispute before the Tribunal been provided in the present appeal?	Yes	
5	Has a statement of facts regarding the dispute before the Tribunal been included in the present appeal?	Yes	
6	Have all uploaded documents been digitally signed by the person uploading them?	Yes	
7	Have the fees as specified in rule 110(5) of the CGST Rules, 2017, been paid?	Yes	

The user needs to ensure that all the points mentioned in the checklist have been taken care of while uploading documents

User can select Yes, No and N/A against the checklist statement and provide their remarks for the same

e-filing Workflow: Appeal Filing : Check List

Allowing user to save all the information and move to next screen.

27	Whether the amount of demand as per the present appeal is in accordance with the order passed by the appellate authority under section 107	Yes	
28	Whether the amount admitted before the appellate authority under section 107 as declared in the present appeal is in accordance with the appeal filed before the said authority	Yes	
29	Any other	Yes	

Save And Next

Click Save And Next
after providing details
to proceed to next
screen



CHAPTER 8

Final Preview

The last step before submission — download, verify, e-sign, upload, and obtain the provisional acknowledgement.

Final Preview – 7 Steps



Step 1–2: Download & Check

Download the preview file and check all details carefully.



Step 4–5: E-Sign & Submit

Send preview file to client for e-signing. Upload the signed file and click **Submit**.



Step 3: Correct Errors

Errors (except demand details) can be edited. If demand details have errors, the **draft must be deleted** and re-filed.



Step 6–7: Acknowledgement

Download the provisional acknowledgement in **APL-2A – Part A**.
Paste a screenshot of ARN details in the workfile.

e-filing Workflow: Appeal Filing : Preview

Before final submission, preview of all the entered details is shown to user for confirmation.

Complete APL-05 form is shown to user for confirmation.

Order DetailsBasic DetailsCase DetailsAppellant DetailsAdd RespondentAdd RepresentativeDemand detailsUpload DocumentCheck ListFinal Preview

Reference No : - 20Date & Time : - Wed Apr 02 17:08:53 IST 2025

(FORM GST APL-05)

See rule 110(1)
Appeal to the Appellate Tribunal

1. GSTIN/Temporary ID/UIN: 29

2. Name of the appellant: ANG

3. Address of the appellant: 252

4. Respondent(s):

Name of Respondent	Address of Respondent
Manojd	NIC
Assistant Commissioner (L & J)	Delhi

5. Order appealed against: Demand Order Number: Z Date: 25/10/2024

6. Designation and Office of the Appellate Authority passing the order appealed against: Assistant Director

7. Date of communication of the order appealed against: 25/10/2024

8.

a) Details of order challenged before Appellate/Revisional authority Number: Z Date: 25/10/2024
(Specify the original order number and date passed by the proper officer which was challenged before the appellate authority e.g DRC/ REG/ INS/MOV/RFD etc)

b) Order type: Demand Order

c) Period of dispute From: 01/04/2021 To: 31/03/2022

9. Details of the authority passing the order specified : (Specify designation and Office of the said authority)
Designation: Assistant Director Office:

10. Act (CGST/ SGST/ IGST/ Cess) (*)
1) CGST & SGST

11. Details of Authorized Representative

Name of the authorized representative	Mobile number of AR	E-mail address of AR
INPERSON	9 7	k
INPERSON	9 7	k
testk87	6 5	tr
Rajesh	9 7	tr com

12. About Appellant

Constitution/Identification No	Constitution of Business	Statute under which incorporated	Date of Constitution	Address	Nature of Business	Any other relevant fact
Test	test	test	20/03/2025	test	test	

13. Details of the case under dispute
a) Brief issue of the case under dispute: test
b) Category of case under dispute:

Category of case under dispute	HSN List	Notification No	Notification Date	Section	Rule	Amount
Suspension of registration				CGST Section 13. Time of Supply of Services.	CGST Rule 11. Separate registration for multiple places of business within a State or a Union territory.	10000

c) Market value of goods, where goods have been seized: 0

14. Case Summary:

Issue related To	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by present Appellant
	test	test	test	test

15. Statement of facts :

Reference/acknowledgment No	Action By	Date	Brief Narration
test	Appellate Authority	20/03/2025	test

16. Grounds of appeal : test

17. Prayer : test

18. Details of demand created, disputed and admitted:

Particulars	Central Tax			State/UT Tax			Integrated Tax			Cess	
	Amount determined by Appellate/Revisional authority, if any	Amount Admitted	Amount Under Dispute	Amount determined by Appellate/Revisional authority, if any	Amount Admitted	Amount Under Dispute	Amount determined by Appellate/Revisional authority, if any	Amount Admitted	Amount Under Dispute	Amount determined by Appellate/Revisional authority, if any	Amount Admitted
a) Tax	70.0	0.0	70.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
b) Interest	70.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
c) Penalty	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
d) Fees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
e) Other Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

19. Details of payment of admitted amount and pre-deposit:
a) Details of amount payable:

Particulars	Central Tax		State/UT Tax		Integrated Tax		Cess		Total amount	
	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)
a) Tax	0.0	7.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0
b) Interest	0.0	--	0.0	--	0.0	--	0.0	--	0.0	--
c) Penalty	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
d) Fees	0.0	--	0.0	--	0.0	--	0.0	--	0.0	--
e) Other Charges	0.0	--	0.0	--	0.0	--	0.0	--	0.0	--

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

e-filing Workflow: Appeal Filing : Preview

Select document and then click on final submit.

a) Details of amount payable

Particulars	Central Tax		State/UT Tax		Integrated Tax		Cess		Total amount	
	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)
a) Tax	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
b) Interest	0.0	--	0.0	--	0.0	--	0.0	--	0.0	--
c) Penalty	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
d) Fee	0.0	--	0.0	--	0.0	--	0.0	--	0.0	--
e) Other Charges	0.0	--	0.0	--	0.0	--	0.0	--	0.0	--

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

Sr. No.	Description	Tax Payable	Paid through Cash/Credit Ledger	Debit Entry No.	Amount of Tax Paid			
					Integrated Tax	Central Tax	State/UT Tax	Cess
1.	Integrated Tax	0.0						
2.	Central Tax	0.0						
3.	State/UT Tax	0.0						
4.	CESSTax	0.0						

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

Description	Amount Payable			
	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	0.0	0.0	0.0	0.0
Penalty	0.0	0.0	0.0	0.0
Late Fee	0.0	0.0	0.0	0.0
Others (Specify)	0.0	0.0	0.0	0.0

Description	Debit Entry No.	Amount Paid			
		Integrated Tax	Central Tax	State/UT Tax	Cess

Verification

1. ANGAD JASBIRSINGH, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed therefrom. I further declare that no appeal against the impugned order has been preferred by me or my behalf before any Court or Authority or is pending before any Court or Authority. Verified today, the 8 day of July 2025

Place: Delhi

Name of the Applicant: ANGAD JASBIRSINGH

Date: 08-07-2025

Designation: CA

-Signature-

☒ Submit with external DSC Utility

☐ Submit with NIS DSC Utility

☐ Submit with Aadhaar Based Utility

Choose file

No file chosen

e-filing Workflow: Appeal Filing : Submission : APL-02A Form

Verification Page

Verification

I, AN[REDACTED]RA, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed therefrom. I further declare that no appeal against the impugned order has been preferred by me or my behalf before any Court or Authority or is pending before any Court or Authority. Verified today, the 2 day of April 2025

~Signature~

Place: Delhi

Name of the Applicant: ANG[REDACTED]

Date: 02-04-2025

Designation: CA

+ DSC-SIGNED APL-05

S.No.	Document Filed By.	No. of Pages	Document Type	Document Name	Action
1	Appellant	4	DSC-Signed-APL05	APL05 (2).pdf	View

Print

Click to Signed APL-05

Final Submit

e-filing Workflow: Appeal Filing : Submission : APL-02A Form

After submission, displaying Provisional Acknowledgement form with print & download options.

Form GST APL-02 Part A

Acknowledgment for submission of Appeal

Part A- Provisional Acknowledgement

Name of applicant: (ANGAD JASBIRSINGH ARORA) -- GSTIN/Temp ID/UIN/Reference Number: (29LALAB1221ERZ4) -- Date: (26-03-2025)

Your appeal has been successfully filed against (AD291124000131W).

An Appeal/Application has been submitted on the GST Appellate Tribunal portal is provisionally acknowledged and its acceptance/admission is subject to scrutiny by the Registry/Bench. The Provisional Acknowledgement number is (2025251201000001)

GSTIN/Temporary ID/UIN/ENR

:

29

Date of filing

:

26-03-2025

Time of filing

:

03:58:29 PM

Filing/Provisional Acknowledgment Number

:

20

Name of the person filing the appeal

:

AN

Appeal Fees

:

1000

Transaction ID

:

01

Place

:

Delhi

Date

:

26-03-2025

Receipt is generated with 16-digit filing number, and this completes submission of Appeal i.e. e-filing.

Print & download options

ON Behalf of GST Appellate Tribunal

Note: E-filing will be complete only after successful payment and verification of payment by GSTAT

VAKALATNAMA / LETTER OF AUTHORISATION
(Under Rule 72 of the GSTAT Procedure Rules, read with GSTAT Form-04)

IN THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL
[Name of Bench]

Appeal No.: _____ of 20__

In the matter of:

_____ ... Appellant

Versus

_____ ... Respondent

I / We, **(Name of Appellant)**, having its principal place of business at **(Registered Address)**, and bearing **GSTIN: -----** (hereinafter referred to as **“the Appellant/Respondent”**), do hereby authorise and appoint:

DO HEREBY NOMINATE, CONSTITUTE, AND APPOINT

(Name of Authorised Representative), Proprietor/Partner of **(Firm name)**, Chartered Accountants, having Membership No. 436449, (hereinafter referred to as *“the Authorised Representative”*), to be our true and lawful attorney to represent and act on our behalf before Hon’ble Goods and Services Tax Appellate Tribunal in connection with the above-mentioned appeal.

The Attorney shall have full authority to do and perform the following acts, deeds, and things on our behalf:

1. To appear before the Hon’ble GST Appellate Tribunal and represent the Appellant/Respondent.
2. To prepare, sign, and submit replies, explanations, or representations as may be required.
3. To produce documents, records, and evidence as may be required.
4. To receive and acknowledge notices, orders, and communications.
5. To make oral submissions, seek adjournments, and file additional documents.
6. To do all acts, deeds, and things necessary for effective representation in connection with the proceedings.

We hereby ratify and confirm all acts lawfully done by the said Attorney under this Power of Attorney, and agree that such acts shall be binding upon us as if done personally.

This Power of Attorney is executed voluntarily and shall remain valid until revoked in writing by us.

We have executed this Power of Attorney on this **(Date)**, at **(Place)**.

For (Name of Appellant)

Name:

Designation:

Acceptance:

I, -----, hereby accept the above appointment and agree to act as the authorised representative representative in the above matter before the Hon’ble GST Appellate Tribunal, in accordance with the powers conferred under this document.

(Signature)

Date:

Place:

IN THE GOODS AND SERVICE TAX APPELLATE TRIBUNAL

Appeal No. _____ of 2026

In the matter of:

M/s. _____
(GSTIN: _____)

Appellant

v.

The Commissioner, CGST & Central Excise
Chennai Outer Commissionerate

Respondent

AFFIDAVIT

I, _____ S/o. _____, aged about _____ years, residing at _____ do hereby solemnly affirm and state as follows:

1. That I am the authorised person of the Appellant in the above-mentioned appeal, and I am fully conversant with the facts and circumstances of the present case and competent to swear this affidavit.
2. That the contents of paragraphs 1 to _____ and Grounds A to _____ of the accompanying appeal application are true and correct to my knowledge and the legal submissions / averments in the remaining paragraphs are based on legal advice which I believe to be true.
3. That the annexures filed along with the appeal application are true copies of their respective originals.
4. That I have not filed any other appeal or proceeding on the same cause of action in any other court of law.

5. That nothing material has been concealed or falsely stated in this affidavit or the accompanying application.

DEPONENT

VERIFICATION

I, the above name deponent, do hereby verify on this the _____ day of June 2026, at _____ (place of residence), that the contents of the aforesaid affidavit are true and correct to the best of my knowledge and belief, no part of it is false and nothing material has been concealed therefrom.

DEPONENT

Head Office: [REDACTED] [REDACTED]

E-Mail: heado
PAN No. AA

CERTIFIED TRUE COPY OF RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF THE COMPANY AT THE BOARD MEETING (SERIAL NUMBER-5/2016-17) HELD ON TUESDAY, THE 3RD JANUARY, 2017 AT [REDACTED] NEW DELHI

Registration of the Company under the Goods and Services Tax (GST)

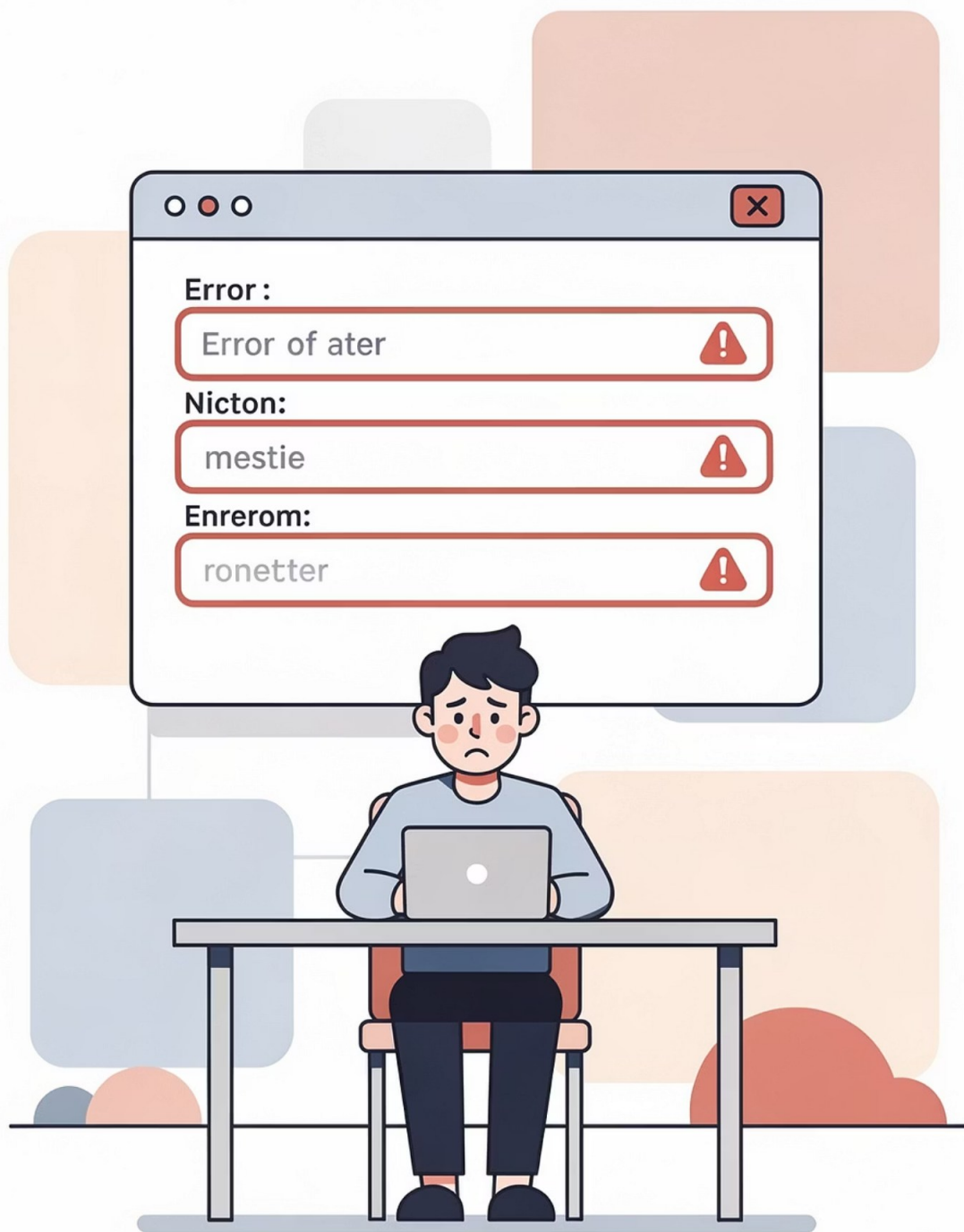
"RESOLVED that approval of the Board be and is hereby accorded for registration of the Company under the proposed Goods and Service Tax (GST).

FURTHER RESOLVED that Shri [REDACTED], Managing Director, Shri [REDACTED], President (Business Development), Shri [REDACTED], Vice President (Commercial) & Secretary, [REDACTED], Chief Financial Officer, [REDACTED], Assistant Vice President (Finance & Accounts), Shri [REDACTED], Assistant Vice President (Accounts), Shri [REDACTED], Assistant Vice President (Business Development), Shri [REDACTED], Senior Manager (Excise), [REDACTED] and Shri [REDACTED], Authorised Officials of the Company, be and are hereby severally authorised to register/enrol the Company under GST and to sign and submit applications and other necessary documents electronically and/or physically and to do all other necessary actions, deeds, things including but not limited to communications, representations, modifications or alterations or corrections in any documents/ papers/ forms, etc., on behalf of the Company before the Integrated GST/Central GST and/or the concerned State GST authorities as and when required for the purpose of registration.

FURTHER RESOLVED that Shri [REDACTED], Managing Director, Shri [REDACTED], President (Business Development), Shri [REDACTED], Vice President (Commercial) & Secretary, [REDACTED], Chief Financial Officer, [REDACTED], Assistant Vice President (Finance & Accounts), Shri [REDACTED], Assistant Vice President (Accounts), Shri [REDACTED], Assistant Vice President (Business Development), Shri [REDACTED], Senior Manager (Excise), [REDACTED] and Shri [REDACTED], Authorised Officials of the Company, be and are hereby severally authorised on behalf of the Company to sign the returns, documents, letters, correspondences etc. and to represent on behalf of the Company, for assessments, appeals or otherwise before the Goods and Service tax authorities as and when required."

Certified True Copy
abc
Company Secretary





Common Filing Errors – Part 1

These are the most frequently observed errors during the initial phase of GSTAT portal operations. Avoiding them will ensure smooth registration of your appeal without defect memos.

Common Filing Errors – Part 1 (Details)

Wrong Jurisdiction / Bench Selection

- Filing place of supply disputes before State Bench
- Filing ITC disputes before Principal Bench
- Wrong State Bench for multi-state operations

Wrong Pre-Deposit Calculation

- Computing on original order instead of post-FAA reduced amount
- Forgetting Rs. 20 Crore maximum cap
- Ignoring admitted liability (100% due)
- Paying AFTER filing – causes objections

Miscalculating Deadlines

- Miscalculating the 3-month filing period
- Not accounting for holidays / non-working days
- Filing in condonable period without proper application

Common Filing Errors – Part 2 (Details)

Incomplete Documentation

Missing certified copies of orders; no authorization documents; index mismatch with uploaded pages.

Fix: Check certified copies and authorisation; cross-verify index & page numbers.

PDF / Scan Technical Errors

Low resolution (<300 DPI); missing bookmarks; file size exceeding portal limits.

Fix: Scan at 300 DPI; balanced compression; spot-check every page. File size now 50 MB and 250 pages.

Checklist Non-Compliance

Skipping checklist items; incorrect declarations; not reading technical requirements.

Fix: Two-person verification – preparer + reviewer. Never tick unless document exists & is readable.

Multiple GSTIN Confusion

Single appeal for multiple GSTINs; wrong State Bench for consolidated orders.

Fix: Separate case files per GSTIN; independent limitation tracking per GSTIN.

Fee Calculation Errors

Wrong computation of 'amount involved'; not applying maximum caps; wrong fee for application type.

Fix: Use fee calculator; reconcile portal amount with challan.

GSTAT Vision & Disposal Strategy

1 Bunching of Appeals on Common Issue

Multiple OIOs on the same issue, periodical SCNs/OIOs can be clubbed and heard together for efficient disposal.

2 More Single Member Benches

Cases up to Rs. 50 Lakhs (purely factual) – more simultaneous proceedings possible per Bench, reducing overall pendency.

3 Common Issue in State Benches

Where one State Bench has decided an issue – that order guides the second State Bench on the same issue, ensuring uniformity.

4 Covered Cases

SC/HC/GSTAT judgment on same facts & law – dispose as covered case (no stay on relied judgment).

5 Early Hearings for High-Value Cases

Disputed amount > Rs. 1 Crore – elaborate pleadings, law settles, creates precedent for many cases.

6 Bench-Bar Cooperation

Regular meetings between Bench and Bar/AR office for disposal monitoring and process improvement.

Presentation Overview

01	02	03
Basic Details	Case Details	Parties & Representatives
Act, section, case type, jurisdiction, and appellate authority	Grounds, prayer, case category, summary, and statement of facts	Appellant, respondent, and authorized representative details
04	05	
Demand, Documents & Fees	Applications & Final Preview	
Demand segments, PDF management, court fees, and checklist	Various GSTAT applications, final preview, and submission	

User Manual Version – 2.7

Publication Date- 17 June 2025



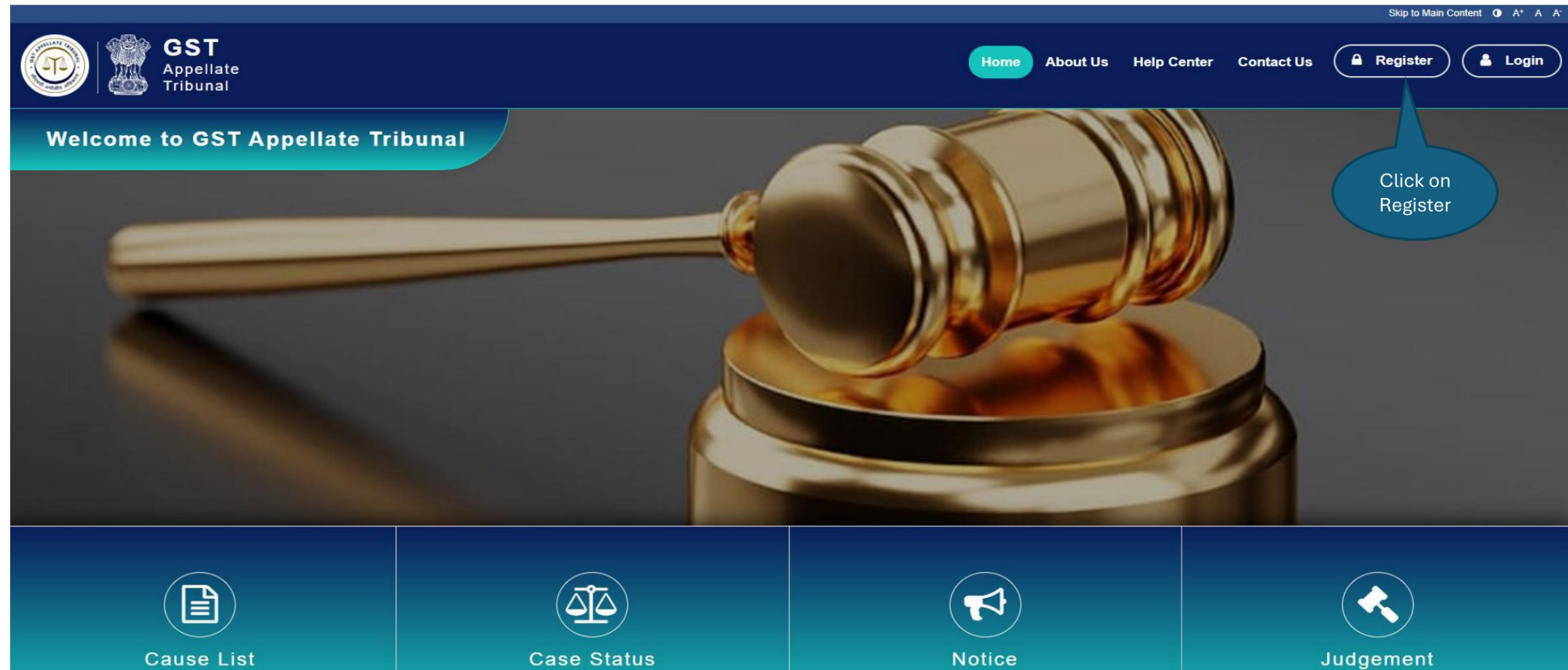
GSTAT e-Filing Portal User Manual | Registration

Guide to Online Filing of Appeals and Applications

Issuing Authority: Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

e-filing Workflow: Registration

Click on Register button located at top right-hand side of page.





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

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Welcome to GST Appellate Tribunal

Important Advisory Regarding - 1. Pre-deposit 2. Online Court fee Payment

User Register



Choose User Type

- ☐ Tax Payer
- ☐ Tax Official
- ☐ Temp ID
- ☐ TDS Deductor
- ☐ UIN ID
- ☐ Authorized/ Advocate/ Legal Representative
- ☐ Any Other (For Govt users who do not have a GST Back Office User ID)
- ☐ Other User

[Cause List](#)[Case Status](#)[Notice](#)[Judgement](#)

e-filing Workflow: Tax-Payer Registration

Once the user enters the GSTIN, the correct Captcha and enters “Fetch Data”, the OTP will automatically be sent to the user. After entering the OTP, the rest of the data will be auto-filled.



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Login

e - filing User Registration (as Tax Payer)

GSTIN *	GSTIN	 Enter Captcha	Fetch Data
Mobile Number *	Mobile Number		
Name *	Name		Address * Address
Jurisdiction *	Jurisdiction		Pin-code * Pincode
Login Id *	Login Id		Designation * Designation
E-mail Id *	E-mail Id		
Back		Reset	



e - filing User Registration (Authorized/ Advocate/ Legal Representative)

Sub Type Representative *	Select Authorized Rep	Whom are you representing*	Select Who-You're-Representing	Name*	Name
Registration Number/Enrollment Number*	Select Authorized Rep Advocate/ Legal Representative Chartered Accountant Cost Accountant Company Secretary Relative/regular employee of GST registered person/UIN holder/Temp ID holder/ENR holder Retired eligible officer of CTD/Board			Address *	Address
Pin-code*					
Mobile Number*					
E-mail Id*					
Note 1: Upload File Size Not Greater Than 2 MB 2: Registration certification /Enrollment No and Photo is mandatory to upload 3: Only (PDF, JPG, JPEG, PNG, GIF, BMP, TIFF, WEBP) are allowed to upload.					
Registration Certificate*	Choose File No file chosen		Document Number		
Photo*	Choose File No file chosen				
Back		Reset		Submit	

e-filing Workflow: Registration: Authorized Representative

Authorized representative to provide appropriate details including contact details (Mobile & Email ID) for verification.

 e - filing User Registration (Authorized/ Advocate/ Legal Representative)

Authorized representative to provide his/her details including contact details for confirmation.

Any prior registration process is incomplete click here ☐

Sub Type Representative *	Advocate/ Legal Repres ▾	Whom are you representing*	Tax Payer ▾	Name*	Ankit
Registration Number/Enrollment Number	Registration Number/Enroll	AIBE Number	AIBE Number	Address *	Rajasthan
Pin-code*	290011	Login Id*	an		
Mobile Number*	9	Send OTP			
E-mail Id*	a	Send OTP			
Back		Reset	Submit & Next		

e-filing Workflow: Registration: Authorized Representative

After the user clicks on Send OTP, the user will first have to enter the correct captcha, post which the field to enter the OTP will appear. After entering the OTP, the user will again have to enter the correct captcha and then click on “Submit and Next”

uat-efiling.gstat.gov.in/efiling/signUpAdvocate1.drt?

Authorized representative to enter the correct captcha so that the field for entering the OTP appears.

Help Center Contact Us Register Login

e - filing User Registration (Authorized/ Advocate/ Legal Representative)

Any prior registration process is incomplete click here ☐

Sub Type Representative *	Advocate/ Legal Repre	Whom are you representing*	Tax Payer	Name*	Name
Registration Number/Enrollment Number	Registration Number/Enro	AIBE Number	AIBE Number	Address *	Address
Pin-code*	Pincode	Login Id*	Login Id For Creation		
Mobile Number*	95	Verified			
E-mail Id*	lal	Resend OTP	Enter OTP	Enter Captcha with OTP	N5D4FN OK

Back Reset Submit & Next

e-filing Workflow: Registration: Authorized Representative

Once both the mobile number and email-ID gets verified, the user shall proceed further.

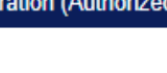



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e - filing User Registration (Authorized/ Advocate/ Legal Representative)

Any prior registration process is incomplete click here ☐

Sub Type Representative *	Advocate/ Legal Repre: ▼	Whom are you representing*	Tax Payer ▼	Name*	Name
Registration Number/Enrollment Number	Registration Number/Enro:	AIBE Number	AIBE Number	Address *	Address
Pin-code*	Pincode	Login Id*	Login Id For Creation		
Mobile Number*	95 	 Verified			
E-mail Id*	lal  l.com	 Verified			
Back		Reset		Submit & Next	

e-filing Workflow: Registration

Legal Representative Registration

e - filing User Registration (as Advocate)

Upload Section

Note 1: Upload File Size Not Greater Than 2 MB

2: Registration certification /Enrollment No and Photo is mandatory to upload

Document Type*

Select Document

Upload File*

Choose File

No file chosen

Enter Captcha

sch42p

Back

Upload Document

+ UPLOADED DOCUMENT'S LIST

S. No.	Document Type	Document Number	File Name	Action
--------	---------------	-----------------	-----------	--------

e-filing Workflow: Registration

Document Upload page will appear like this.

e - filing User Registration (as Advocate)

Upload Section

Document Uploaded Successfully

Select Document Type

Note 1: Upload File Size Not Greater Than 2 MB

2: Registration certification /Enrollment No and Photo is mandatory to upload

Document Type*

Select Document

Document Number*

Document Number

Upload File*

Choose File

No file chosen

Enter Captcha

09frzr

Back

Upload Document

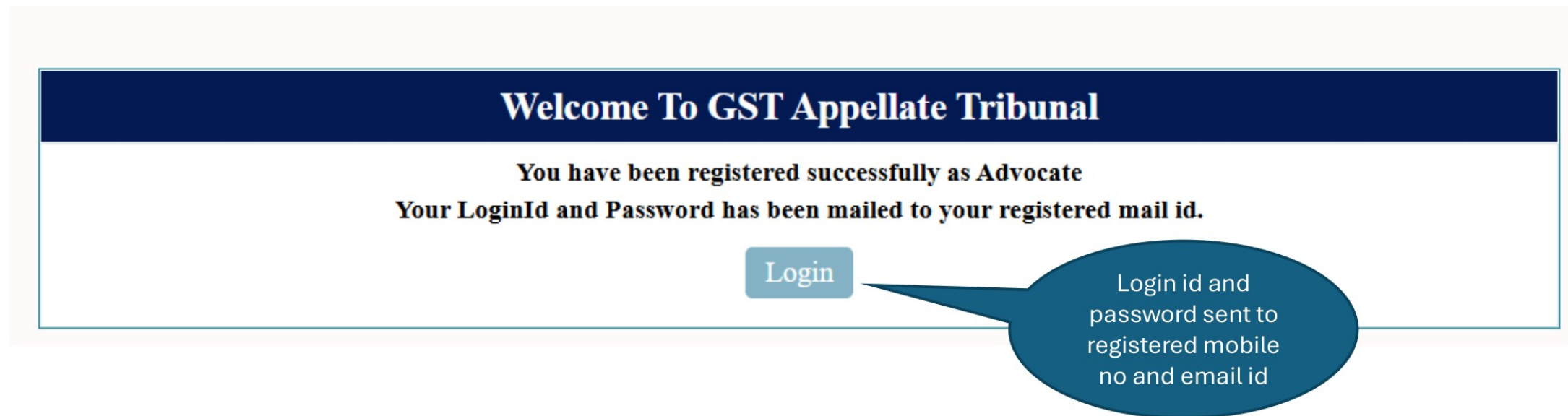
+ UPLOADED DOCUMENT'S LIST

S. No.	Document Type	Document Number	File Name	Action
1	Registration certification	1	C11.pdf	 

Final Submit

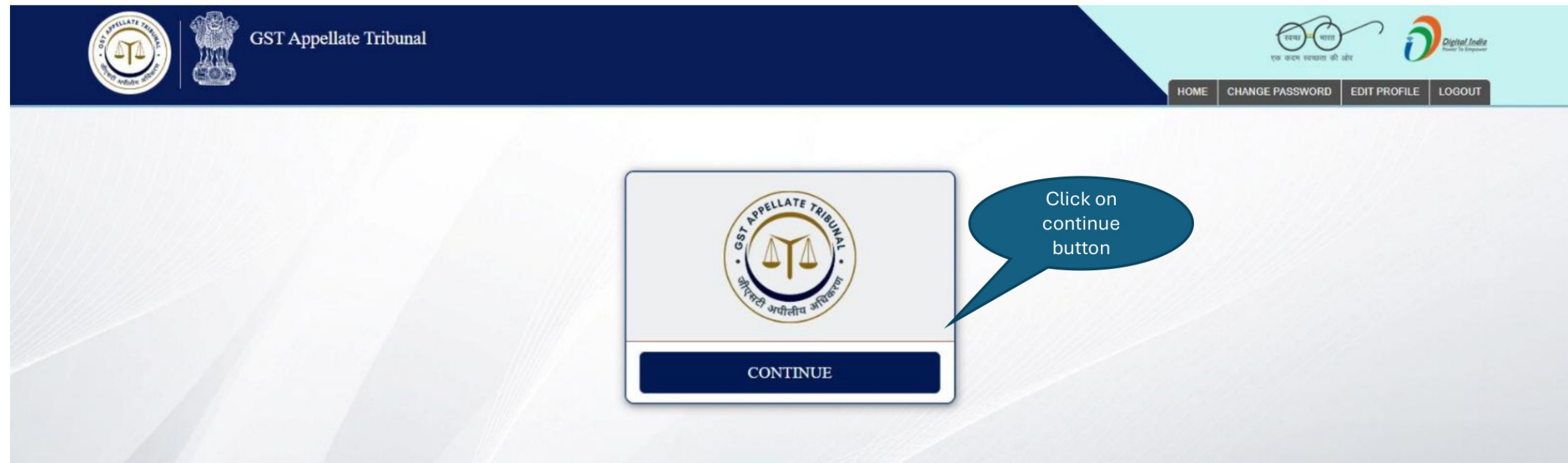
e-filing Workflow: Registration

After final submit the registration is completed successfully.



e-filing Workflow: Login

After successful login, click on Continue button.







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HOME

CHANGE PASSWORD

EDIT PROFILE

LOGOUT



Digital India
Power To Empower

Last Login: Mon Jul 06 2026 13:22:03 IST

Welcome: Tushar Aggarwal

Appellant Corner

Respondent Corner

My Account

My Cases

Case Documents

Transaction History

Download e-Sign (DSC) Tool

Logout



Draft Cases

0



Payment (Online)

0



Payment (Offline)

0



E-Filed Cases

0

Welcome : Tushar Aggarwal

Edit your Details

First Name*	Tushar Aggarwal	Middle Name	Middle Name
Last Name*	Aggarwal	Address*	Tattvam, A-17, Pushpanjali Enclave, Pitampura, Delhi, 110034
State*	Delhi	City*	NORTH WEST
Pin Code*	110034	Mobile Number*	9953107107
Email Id*	tushar.aggarwal@tattvamgroup.in	Registration Number/Enrollment Number*	521335

Submit



Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

Demand details

Upload Document

Check List

Court Fees

Final Preview

Back

Add Representative

Next

Reference No : - 2026109301005412

☒ Search Representative ☐ Add representative later after filing Appeal

Select Appellant *

M/S GAUR SONS PROMOTERS PVT LTD

Search Representative*

(If you choose not to designate any authorized representative, you may proceed by identifying yourself as "In Person".) (Please Type atleast three letters)

Submit

Tushar A

Tushar Aggarwal(NA)-10196

Tushar Aggarwal(521335)-10268

+ Authorized Representative List

S. No.	Appellant/Respondent Name	Representative Name	Registration/Enrollm
1	M/S GAUR SONS PROMOTERS PVT LTD	Tushar Aggarwal	521335

app.zoom.us is sharing your screen.

Stop sharing

Hide





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[HOME](#)[CHANGE PASSWORD](#)[EDIT PROFILE](#)[LOGOUT](#)

Welcome: Tushar Aggarwal

Appellant Corner

Respondent Corner

My Account

Download e-Sign (DSC) Tool

Logout

Enter your Filing Number: [Search](#)

Choose Your Corresponding Details For Document View Status

Search:

Select	Filing No	Case Title	Case Type	Payment Status
☐	2026109301005397	SHANVI ESTATE MANAGEMENT SERVICES PRIVATE LIMITED. Vs. Himanshu	Appeal	COMPLETED
☐	2026054301000087	TODAY MERCHANDISE PRIVATE LIMITED Vs. The Commissioner	Appeal	COMPLETED
☐	2026051201001605	WIPRO GE HEALTHCARE PVT. LTD Vs. Ld. Commissioner CGST	Appeal	COMPLETED
☐	2026050101000587	SHANVI ESTATE MANAGEMENT SERVICES PRIVATE LIMITED. Vs. The Commissioner	Appeal	COMPLETED
☐	2026051201001436	WIPRO GE HEALTHCARE PVT. LTD Vs. Ld. Commissioner CGST	Appeal	COMPLETED

Showing 1 to 5 of 58 entries

Previous **1** 2 3 4 5 ... 12 Next

What is Form APL-05?

Statutory Basis

Form APL-05 is the prescribed statutory form for filing an appeal before the GST Appellate Tribunal (GSTAT) under **Section 112 of the CGST Act, 2017**.

Filing Mode

Filing is **ONLINE ONLY** through the GSTAT e-Filing Portal:
efiling.gstat.gov.in

Latest Amendment

The form was substituted by the **CGST (Third Amendment) Rules, 2025**, w.e.f. 22-09-2025.

Sections of Form APL-05

- **Fields 1–4:** Appellant & Respondent Identity — GSTIN/Temp ID, name, address, respondent designation & office
- **Field 5:** Authorised Representative Details — Name, Mobile, E-mail of AR/Advocate/CA
- **Fields 6–9:** Order & Dispute Identification — APL-04 number, date; place of supply involvement
- **Fields 10–12:** Original Order Details — Number, date, order type (Annexure A) and period of dispute
- **Fields 13–20:** Grounds, Statement of Facts, Prayer & Annexures — case details, category (Annexure B), case summary (Annexure C), About Appellant (Annexure D)
- **Field 21:** Pre-Deposit & Payment Details — admitted amount, 10% pre-deposit, mode of payment
- **Verification:** Signed by appellant/AR confirming correctness; declaration that no other appeal is pending

APL-05 — Part A: Appellant, Respondent & Representative (Fields 1–5)

1

GSTIN / Temp ID / UIN (Field 1)

Auto-populated if logged in via GSTN portal. Enter manually under 'ARN/CRN not available' flow. **Verify carefully — cannot be corrected after final submission.**

2

Name of Appellant (Field 2)

As per GST registration. For unregistered persons, enter full legal name. Do not use trade name unless it is the registered entity name.

3

Address of Appellant (Field 3)

Principal place of business / registered address. Ensure PIN code and State are correct — **notices are served at this address.**

4

Respondent(s) (Field 4)

State the designation and full office address of each respondent. Minimum one respondent (the Commissioner whose order is being challenged). Multiple respondents may be added.

5

Authorised Representative (Field 5)

Enter Name, Mobile, E-mail for each AR. If in-person (no AR), select 'In-Person' option. AR must separately file vakalatnama in **GSTAT FORM-04.**



APL-05 — Part B: Order Details & Dispute (Fields 6–10)

APL-04 / Rejected APL-02 (Field 6) Number & date of the Order-in-Appeal (APL-04) being challenged. Auto-fetched if ARN/CRN is available on the portal.	Place of Supply Involved? (Field 7) YES → Principal Bench (New Delhi) has exclusive jurisdiction. NO → relevant State Bench has jurisdiction.	Designation & Office of AA/RA (Field 8) Full designation of the Appellate/Revisional Authority (e.g., Addl. Commissioner, CGST Delhi North) who passed the order.
Date of Communication (Field 9) Date on which APL-04 was communicated to you. Limitation of 3 months runs from this date. Do not leave blank.	Original Order Details (Field 10) Provide Order number, date, Order Type (Annexure A — Demand/Refund/Registration/Enforcement/Recovery/Other) and period of dispute.	



APL-05 – Annexures: Critical Sections

Annexure A – Order Type

Select from 6 types: Demand Order, Refund Order, Registration Order, Enforcement Order, Recovery Order, or Other Order.

Annexure B – Category of Case

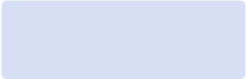
38 categories listed – select all applicable: Misclassification (mention HSN), ITC issues (Sec 73/74), Place of supply, Anti-profiteering, Registration/cancellation, etc. Mention section and rule specified in the Appellate/Revisionary order against each category.

Annexure C – Case Summary

Row-wise summary (≤ 1000 chars/cell): As per adjudicating order; As per AA/RA order; Stand of appellant before Tribunal; Amount declared/claimed. Amount to be indicated in INR wherever quantified and applicable.

Annexure D – About Appellant

Constitution of business (Company/Partnership/HUF/Trust), Statute under which incorporated, Date of commencement, CIN/Identification No., Head Office & Principal address.



APL-05 — Field 21: Pre-Deposit, Payment & Verification

Amount Required (Section 112(8) of CGST Act)

The **admitted amount** (undisputed) must be paid in full, **plus 10% of disputed tax & cess** as pre-deposit. This is subject to a cap of **₹25 Cr. for CGST + ₹25 Cr. for SGST**.

Exemption Available

The portal allows entry of exemption percentage (up to 100%) if the appellant claims exemption from pre-deposit. Reasons for exemption must be clearly stated.

Payment Modes

- **Online:** Via GSTAT Portal — through GSTIN cash/credit ledger
- **Offline:** Via Bharatkosh portal — enter transaction reference number on GSTAT portal

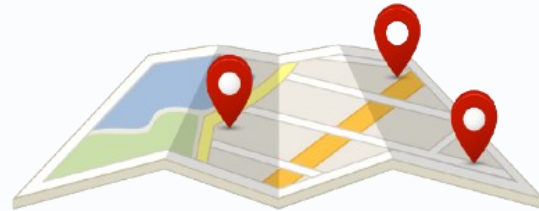
Verification Clause

Declaration that: all information is true & correct; no other appeal is pending before any Court/Authority against the same order. Must be signed by appellant or authorised representative.



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Thank You