




Your Guide to File Appeal in

GST APPELLATE TRIBUNAL

(GSTAT)

CA SWAPNIL MUNOT

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In first order of Principal Bench of GST Appellate Tribunal [Order No. APL/1/PB/2026 dt 11.02.2026] , Hon'ble Justice (Retd.) Dr. Sanjaya Kumar Mishra, President GSTAT, has categorically held that:



“ We are of the opinion that CGST / SGST Act is relatively new Act and professionals may not be thorough in the filing returns at the relevant period, together with fact that, at that particular time most of returns were being filed manually and the technique of auto-population and full online filling was not operational to fullest extent, as it is now. There were chances of human error.”

GSTAT AT GLANCE ...

Principal Bench at New Delhi

Total 31 State Benches located in the States

It will have sittings in 44 different locations across the Country.

All Benches will have four Members

Principal Bench will have
=> President
=> One Judicial Member
=> Two Technical Members, one from the Centre and another from States

State Bench to have
=> Two Judicial Members
=> Two Technical Members, one from the Centre and one from the State

GSTAT AT GLANCE ...

Judicial Members are drawn from the Judiciary or from the legal profession

Technical Members are drawn from the pool of senior Tax Officers from the Central or State Governments.

All appeals before the GSTAT are to be filed only in electronic form.

GSTAT is first Tribunal in the Country to go digital from its very inception.

The hearings in the GSTAT are in hybrid mode - Physical or Online

The GSTAT is also empowered to adjudicate cases of anti-profiteering and also to act as National Appellate authority for Advance Ruling

GSTAT AT GLANCE ...

GSTAT is Final Fact-Finding Authority

Legal Provision : Sec 111 to 116 of CGST Act and Rules 110 to Rule 113A of CGST Rules 2017

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

Website:
www.efiling.gstat.gov.in

Imp Form :

- => Form APL 05 (For Appeal)
- => Form APL 02A Part A/B (Ack)
- => GSTAT Form 01 (Interlocutory Application)

Imp Form :

- => Form APL 06 (Cross Objection)
- => GSTAT Form 04 (Authority)
- => Form APL 04 (GSTAT Order)

GSTAT AT GLANCE ...

GSTAT Powers:

- => Confirm / Modify / Set aside orders
- => Remand Cases for Fresh Adjudication

GSTAT Powers:

- => Pass Interim Orders/directions
- => Award Cost in appropriate cases

Pre Requisite of Payment:

- => Admitted Liability to be paid
- => Pre Deposit of 10% of Tax Demand or 10% of Penalty demand for penalty order (unless relaxed by HC/SC)

Pre Requisite of Payment:

- => Filing Fees (Rs 1000 for per Rs 1 lakhs of tax in dispute)
- => Additional filing fees: Rs. 5,000 each for other applications/submission

GSTAT STATISTIC (AS ON 26.3.2028) :

Statistics



14077

Total
Registered
Users

5409

Total
Advocate
Registered

3525

Total
E-filed
Appeals

242

Total
E-Filed
Applications

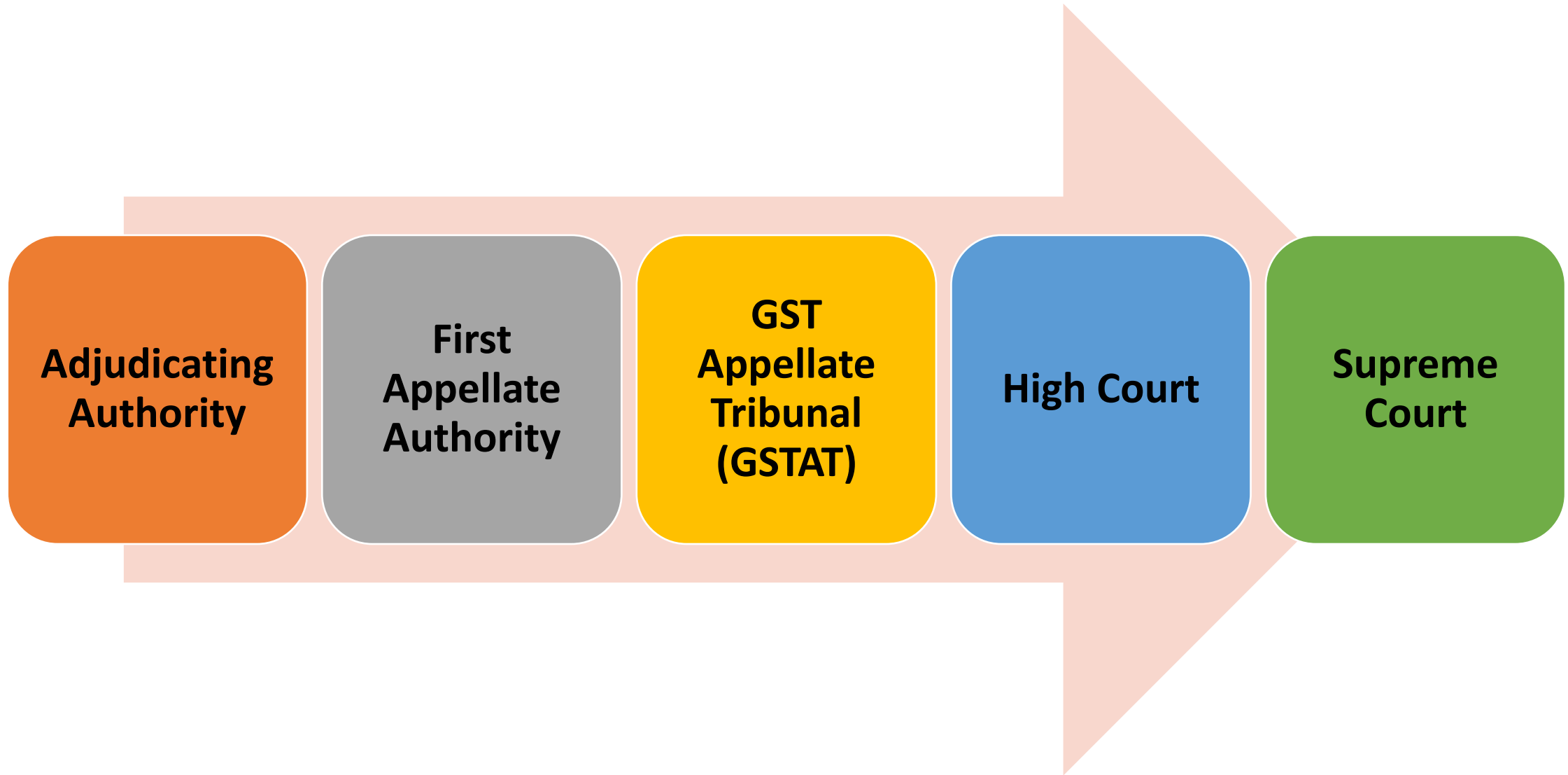
1783

Total E-Filed
Appeals
(Current Month)

1

Total E-Filed
Application
(Current Month)

LITIGATION FLOW IN GST



FORM NAME	RELEVANT PROVISION	PARTICULARS OF FORM
Form APL 05	Section 110(1)	Form of Appeal to GSTAT
FORM GST APL-02A (Part A)	Rule 110 & 111	Provisional Acknowledgment for submission of Appeal/Application
FORM GST APL-02A (Part B)	Rule 110 & 111	Final Acknowledgement communicating registration/rejection of Appeal/Application
Form APL 06	Section 112(5)	Cross-objections before the Appellate Tribunal
Form APL 07	Section 112(3)	Application to the Appellate Tribunal
Form APL 04 A	Rule 113(2)	Summary of Order of GSTAT
FORM GST APL-05/07 W	Rule 113A	Application for Withdrawal of Appeal

“To get “GST Updates”,

WhatsApp on 8888 343 343

Or

Scan this “QR Code” and Sent

‘Hi’ message

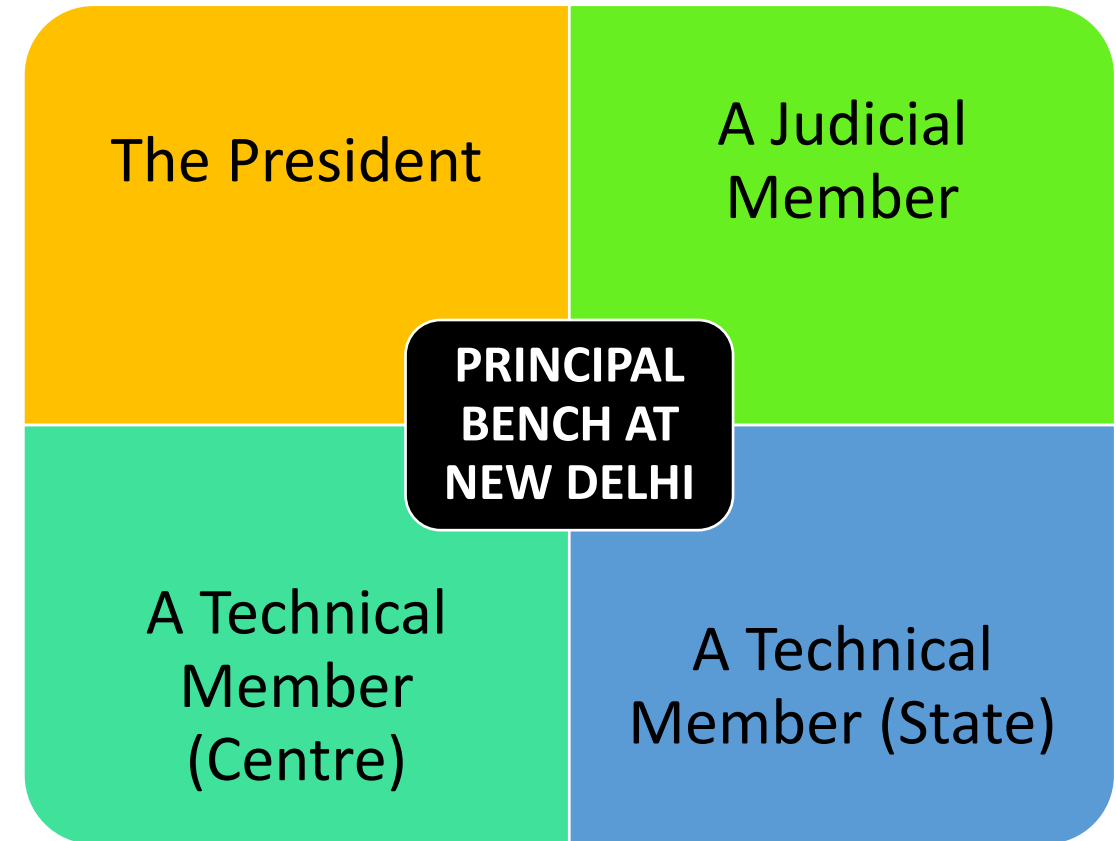




GSTAT LEGAL PROVISIONS

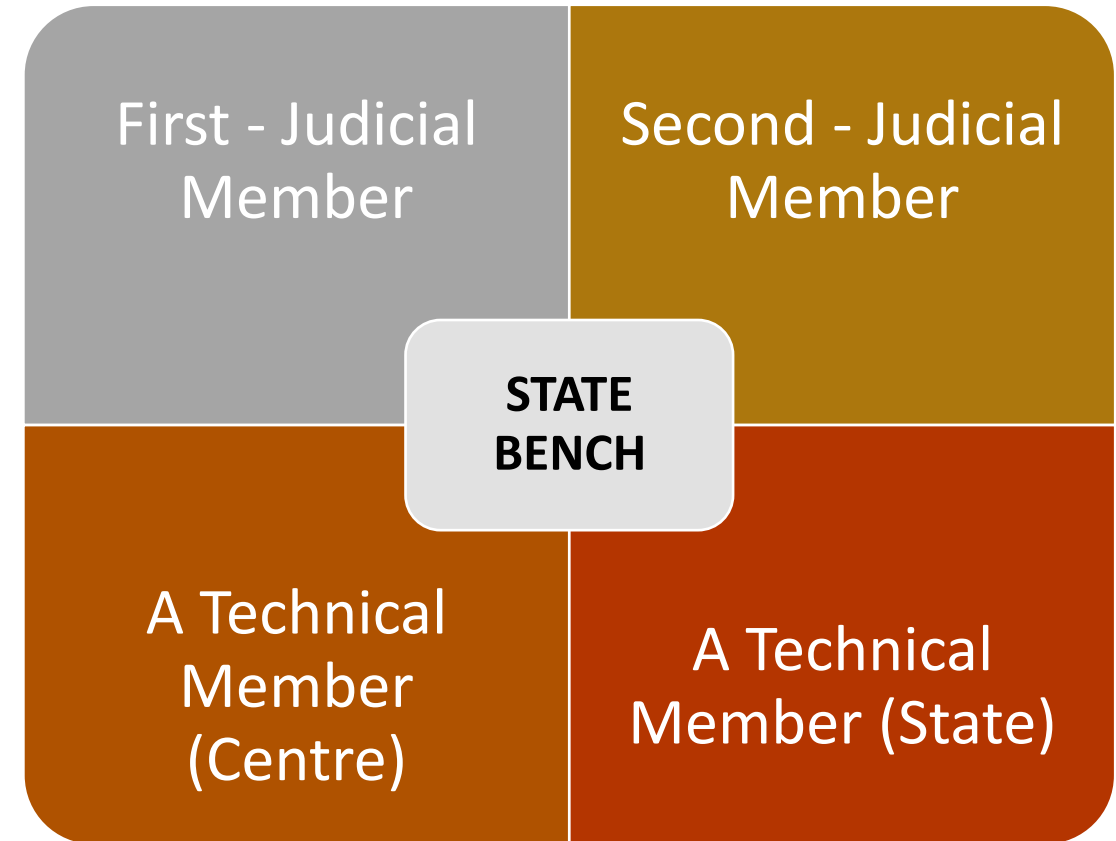
CONSTITUTION OF APPELLATE TRIBUNAL– SEC 109

- **GSTAT:** Goods and Services Tax Appellate Tribunal will hear appeals against the orders passed by
 - ✓ the Appellate Authority or
 - ✓ the Revisional Authority.
 - ✓ For conducting an examination or adjudicating the cases referred to Section 171(2)
- **PRINCIPAL BENCH AT NEW DELHI:** The Government shall, by notification, constitute a Principal Bench of the Appellate Tribunal at New Delhi which shall consist of
 - ✓ the President,
 - ✓ a Judicial Member,
 - ✓ a Technical Member (Centre) and a Technical Member (State)



CONSTITUTION OF APPELLATE TRIBUNAL– SEC 109

- **STATE BENCH:** On the request of the State, the Government may, by notification, constitute such number of State Benches at such places and with such jurisdiction as may be recommended by the Council, which shall consist of
 - ✓ Two Judicial Members,
 - a Technical Member (Centre) and a Technical Member (State).



CONSTITUTION OF APPELLATE TRIBUNAL– SEC 109

- **ISSUE TO BE HEARD BY PRINCIPAL BENCH ONLY:**
 - ✓ The cases in which any one of the **issues involved relates to the place of supply,**
 - ✓ Adjudication / examination of Matters referred to in section 171(2) [i.e. Anti-profiteering measure]
 - ✓ Government may, on the recommendations of the Council, **notify other cases or class of cases which shall be heard only by the Principal Bench**

- **TRANSFER FROM ONE BENCH TO ANOTHER BENCH:** The President shall, by order, distribute the business of the Appellate Tribunal among the Benches and may transfer cases from one Bench to another

- **VICE PRESIDENT OF STATE BENCH:** The senior-most Judicial Member within the State Benches, as may be notified, shall act as the Vice-President for such State Benches and shall exercise such powers of the President as may be prescribed, but for all other purposes be considered as a Member.

CONSTITUTION OF APPELLATE TRIBUNAL– SEC 109

- **WHEN APPEAL TO BE HEARD BY SINGLE MEMBER OR TWO MEMBER** : Appeals,
 - ✓ **where the tax or ITC involved** or the amount of fine, fee or penalty determined in any order appealed against, “does not exceed Rs 50 lakhs AND which does not involve any question of law may”, with the approval of the President, and subject to such conditions as may be prescribed on the recommendations of the Council, be heard by a single Member, and
 - ✓ in all other cases, shall be heard together by one Judicial Member and one Technical Member.

Rule 110A(4) : For the purpose of reckoning the amount of Rs 50 lakh under section 109(8), the cumulative tax or input tax credit involved, or the amount of fine, fee or penalty, shall be determined with reference to all issues and all tax periods covered in the order appealed against.

CONSTITUTION OF APPELLATE TRIBUNAL– SEC 109

- **DIFFERENCE IN OPINION AMONG MEMBER OF BENCH:** If, after hearing the case, the Members differ in their opinion on any point or points, such Member shall state the point or points on which they differ, and the President shall refer such case for hearing,—
 - a) where the appeal was originally heard by Members of a State Bench, to another Member of a State Bench within the State or, where no such other State Bench is available within the State, to a Member of a State Bench in another State;
 - b) where the appeal was originally heard by Members of the Principal Bench, to another Member from the Principal Bench or, where no such other Member is available, to a Member of any State Bench,

CONSTITUTION OF APPELLATE TRIBUNAL– SEC 109

▪ **TRANSFER OF MEMBER:**

- ✓ The Government may, in consultation with the President, for the administrative efficiency, transfer Members from one Bench to another Bench:
- ✓ Technical Member (State) of a State Bench may be transferred to a State Bench only of the same State in which he was originally appointed, in consultation with the State Government.

▪ **ACT OF TRIBUNAL WILL BE VALID IN ALL CASES:**

- ✓ No act or proceedings of the Appellate Tribunal shall be questioned or shall be invalid merely on the ground of the existence of any vacancy or defect in the constitution of the Appellate Tribunal.

QUALIFICATION, APPOINTMENT, CONDITIONS OF APPELLATE TRIBUNAL– SEC 109

▪ QUALIFICATION:

- ✓ **President**: Unless he is - **Judge of the Supreme Court** or is or has been the **Chief Justice of a High Court**

- ✓ **Judicial Member**: unless he
 - i. has been **judge of the High Court**; or
 - ii. has for a combined period of **ten years, been a District Judge** or an Additional District Judge;
 - iii. has been an **advocate for 10 years with substantial experience in litigation** in matters relating to indirect taxes in the Appellate Tribunal, CESTAT, State VAT Tribunal, by whatever name called, HC or SC

- ✓ **Minimum Age Requirement for President /Member**: a person who has not completed the age of **50 years** shall not be eligible for appointment as the President or Member

▪ QUALIFICATION:

- ✓ Technical Member (Centre), unless he - is or has been a member of **the Indian Revenue (Customs and Indirect Taxes) Service, Group A**, or of the All India Service with at least three years of experience in the administration of an existing law or goods and services tax in the Central Government, and has completed at least twenty-five years of service in Group A
- ✓ Technical Member (State), unless he - is or has been an **officer of the State Government or an officer of All India Service, not below the rank of Additional Commissioner** of Value Added Tax or the State goods and services tax or such rank, not lower than that of the First Appellate Authority, as may be notified by the concerned State Government, on the recommendations of the Council and has completed twenty-five years of service in Group A, or equivalent, with at least three years of experience in the administration of an existing law or the goods and services tax or in the field of finance and taxation in the State Government

▪ **TENURE:**

- ✓ President of the Appellate Tribunal shall hold office for a term of **4 years** from the date on which he enters upon his office, or until he attains the age of **70 years**, whichever is earlier and shall be eligible for re-appointment for a period not exceeding **2 years** subject to the age-limit specified above

- ✓ Judicial Member, Technical Member (Centre) or Technical Member (State) of the Appellate Tribunal shall hold office for a term of **4 years** from the date on which he enters upon his office, or until he attains the age of **67 years**, whichever is earlier and shall be eligible for re-appointment for a period not exceeding **2 years** subject to the age-limit specified above

APPEALS TO APPELLATE TRIBUNAL– SEC 112

▪ TIME LIMIT FOR TAXPAYER:

- Any person aggrieved by an order passed against him u/s 107 or 108 may appeal to the Appellate Tribunal against such order
- within **within Three months** from the date on which the order sought to be appealed against is communicated to the person preferring the appeal *or the date, as may be notified by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal under this Act, whichever is later*

The Appellate Tribunal may, in its discretion, **refuse to admit appeal** where the tax or ITC involved or the difference in tax or ITC involved or the amount of fine, fee or penalty determined by such order, does not exceed Rs 50,000/-

APPEALS TO APPELLATE TRIBUNAL– SEC 112

▪ TIME LIMIT FOR DEPARTMENT:

- The Commissioner may, on his own motion, or upon request from the Commissioner of State tax, call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority for the purpose of satisfying himself as to the legality or propriety of the said order and
- may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal **within six months** from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified by the Commissioner in his order *or the date, as may be notified by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal under this Act, whichever is later*

APPEALS TO APPELLATE TRIBUNAL– SEC 112

■ MEMORANDUM OF CROSS OBJECTION:

- On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred **MAY**,
- notwithstanding that he may not have appealed against such order or any part thereof,
- **File within 45 days of the receipt of notice**, a memorandum of cross-objections, verified in the prescribed manner, against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal, as if it were an appeal presented within the time specified in sub-section (1).



APPEALS TO APPELLATE TRIBUNAL– SEC 112

▪ **DELAY CONDONATION FOR TAXPAYER:**

- ✓ Appellate Tribunal may admit an appeal **within 3 months** after the expiry of period referred u/s 112(1), or
- ✓ Permit the filing of an application **within three months** after the expiry of the period referred u/s 112 (3)
- ✓ Permit the filing of memorandum of cross-objections **within 45 days** after the expiry of period u/s112(5)
- ✓ if it is satisfied that there was sufficient cause for not presenting it within that period.

- **FORM/VERIFICATION/FEEES:** An appeal to the Appellate Tribunal shall be in such form, verified in such manner and shall be accompanied by such fee, as may be prescribed



APPEALS TO APPELLATE TRIBUNAL– SEC 112

- **TAX DEPOSIT OF ADMITTED LIABILITY AND PRE DEPOSIT:** No appeal shall be filed, unless appellant has paid—
 - (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and
 - (b) **a sum equal to 10% of the remaining amount of tax in dispute**, in addition to the amount paid under Section 107(6), arising from the said order, subject to a maximum of Twenty crore rupees, in relation to which the appeal has been filed.

- **PRE DEPOSIT IN CASE OF PENALTY ORDER:**

In case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to 10% of the said penalty, in addition to the amount payable under the proviso to 107(6) has been paid by the appellant. [Inserted by the Finance Act, 2025, w.e.f. 1-10-2025]

APPEALS TO APPELLATE TRIBUNAL– SEC 112

- **DEEMED STAY FROM RECOVERY ON PAYMENT OF TAX ADMITTED AND PRE-DEPOSIT:** Where the appellant has paid the TAX ADMITTED AMOUNT AND PRE DEPOSIT, the **recovery proceedings for the balance amount shall be deemed to be stayed** till the disposal of appeal.

- **APPEAL FEES:** Every application made before the Appellate Tribunal,-
 - (a) in an appeal for rectification of error or for any other purpose; or
 - (b) for restoration of an appeal or an application, shall be accompanied by such fees as may be prescribed.

ORDER OF APPELLATE TRIBUNAL– SEC 113

- **POWER TO REMAND BACK** : The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back To → the Appellate Authority, or the Revisional Authority or to the original adjudicating authority, with such directions as it may think fit, for a fresh adjudication or decision after taking additional evidence, if necessary.
- **ADJOURNMENT:** The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing.
Provided that no such adjournment shall be granted more than 3 times to a party during hearing of the appeal.

ORDER OF APPELLATE TRIBUNAL– SEC 113

- **RECTIFICATION OF ERROR** : The Appellate Tribunal may amend any order passed by it under sub-section (1) so as to rectify any error apparent on the face of the record, if such error is noticed by it on its own accord, or is brought to its notice by the Commissioner or the Commissioner of State tax or the Commissioner of the Union territory tax or the other party to the appeal within a period of 3 months from the date of the order.

Provided that no amendment which has the effect of enhancing an assessment or reducing a refund or input tax credit or otherwise increasing the liability of the other party, shall be made under this sub-section, unless the party has been given an opportunity of being heard.

- **DISPOSABLE WITHIN ONE YEAR:** The Appellate Tribunal shall, as far as possible, hear and decide every appeal within a period of one year from the date on which it is filed

INTEREST ON REFUD OF PRE-DEPOSIT – SEC 115

▪ SECTION 115 : INTEREST ON REFUND OF AMOUNT PAID FOR ADMISSION OF APPEAL:

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

PROCEDURE OF APPEAL TO APPELLATE TRIBUNAL– RULE 110

- **FORM OF APPEAL AND PROVISIONAL ACKNOWLEDGEMENT :**
- ✓ **Online Filing of Appeal** - An appeal to the Appellate Tribunal under Section 112(1) shall be filed in **FORM GST APL-05**, along with the relevant documents, **ELECTRONICALLY** and **provisional acknowledgement in Part A of FORM GST APL-02A** shall be issued to the appellant immediately.
- ~~✓ **Manual Filing of Appeal** - an appeal to the Appellate Tribunal may be filed manually in FORM GST APL-05, along with the relevant documents, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order, and in such case, a provisional acknowledgement shall be issued to the appellant immediately [Proviso omitted by the Central Goods and Services Tax (Third Amendment) Rules, 2025., w.e.f. 22-9-2025]~~

PROCEDURE OF APPEAL TO APPELLATE TRIBUNAL– RULE 110

▪ FORM OF MEMORANDUM OF CROSS-OBJECTIONS :

- ✓ **Online Filing:** A memorandum of cross-objections to the Appellate Tribunal under Section 112(5) shall be filed either electronically in FORM GST APL-06.
- ~~✓ **Manual Filing:** memorandum of cross-objections may be filed manually in FORM GST APL-06, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order [Proviso omitted by the Central Goods and Services Tax (Third Amendment) Rules, 2025., w.e.f. 22-9-2025]~~

DATE OF FILING OF APPEAL TO GSTAT – Rule 110

▪ Date of filing of Appeal –

Where the order appealed against is **uploaded on GST Portal**

→ **Final acknowledgment**, indicating appeal number, shall be issued in **Part B of FORM GST APL-02A** on removal of defects, if any, and the date of issue of the provisional acknowledgement shall be considered as the date of filing of appeal under sub-rule

where order appealed against is **not uploaded on GST portal,**

→ Appellant shall **submit or upload, as the case may be, a self-certified copy of the said order within a period of 7 days** from the date of filing of FORM GST APL-05 and a **Final acknowledgement**, indicating appeal number, shall be issued in **Part B of FORM GST APL-02A** on removal of defects, if any, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal

→ Provided further that where the said self-certified copy of the order is submitted or uploaded after a period of 7 days from the date of filing of FORM GST APL-05, a final acknowledgement, indicating appeal number, shall be issued in Part B of FORM GST APL-02A on removal of defects, if any, and the date of submission or uploading of such self-certified copy shall be considered as the date of filing of appeal.

- Explanation - For the provisions of this rule, **the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.**

PROCEDURE OF APPEAL TO APPELLATE TRIBUNAL– RULE 110

▪ FEES FOR APPEAL:

- ✓ The fees for filing of appeal or restoration of appeal shall be **Rs 1,000/- for every One lakh rupees of** tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, **subject to a maximum of Rs 25,000/- and a minimum of Rs 5,000/-**
- ✓ Fees for filing of an appeal in respect of an order not involving any demand of tax, interest, fine, fee or penalty shall be Rs 5000/-
- ✓ There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in section 112(10).

APPEALS TO BE HEARD BY A SINGLE MEMBER BENCH – RULE 110A

- 1) The President or Vice-President if so authorised by President in respect of any State Bench, may either on his own motion or application filed by the parties to the appeal, scrutinise the appeal and transfer such appeal to any single Member Bench within the respective State if the appeal does not involve question of law.
- 2) In case the single Member Bench, while hearing the appeal allotted under sub-rule (1), comes to a conclusion that the appeal may involve a question of law, such Bench shall for reasons to be recorded in writing send back the appeal to the President or the Vice-President, as the case may be, for reconsideration.
- 3) During the scrutiny of appeal under sub-rule (1) or reconsideration of appeal under sub-rule (2), the fact as to whether in respect of the same taxable person within a State, the same issue for the same or a different tax period has already been heard or decided by a Bench comprising of a Technical Member and a Judicial Member, shall be taken into consideration and where such a matter exists, the appeal shall be heard by a Bench comprising of a Technical Member and a Judicial Member

APPLICATION TO THE APPELLATE TRIBUNAL – RULE 111

- ✓ An application to the Appellate Tribunal under section 112(3) shall be filed in **Form GST APL-07**, along with the relevant documents, electronically and a provisional acknowledgement in Part A of FORM GST APL-02A shall be issued to the appellant immediately.
- ✓ A memorandum of cross-objections to the Appellate Tribunal under section 112(5), if any, shall be filed electronically in FORM GST APL-06.
- ✓ Where the order appealed against is uploaded on the common portal, a final acknowledgement, indicating appeal number, shall be issued in Part B of FORM GST APL-02A on removal of defects, if any, and the date of issue of the provisional acknowledgement shall be considered as the date of filing of appeal under sub-rule (1)
- ✓ For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.
- ✓ For the purposes of rule 110 and 111, 'Registrar' shall mean a Registrar appointed by the Government for this purpose, and shall include Joint Registrar, Deputy Registrar and Assistant Registrar.

- **CASE WHEN ADDITIONAL EVIDENCE CAN BE CONSIDERED BY AA OR GSTAT:** The appellant shall not be allowed to produce before Appellate Authority (**AA**) or Appellate Tribunal (**GSTAT**) any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or the Appellate Authority **except in the following circumstances**, namely:—
 - a) Where Adjudicating Authority or AA has refused to admit evidence which ought to have been admitted; or
 - b) Where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority or, as the case may be, the Appellate Authority; or
 - c) Where the appellant was prevented by sufficient cause from producing before the adjudicating authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of appeal; or
 - d) Where adjudicating authority or Appellate Authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.

- **REASON TO BE RECORDED BEFORE ADMISSION OF ADDITIONAL EVIDENCE:** No evidence shall be admitted under sub-rule (1) unless the AA or the GSTAT records in writing the reasons for its admission.

- **HEARING TO ADJUDICATING AUTHORITY:** The Appellate Authority or the Appellate Tribunal shall not take any evidence produced under sub-rule (1) unless the adjudicating authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity—
 - a) To examine the evidence or document or to cross-examine any witness produced by the appellant; or
 - b) To produce any evidence/any witness in rebuttal of evidence produced by the appellant under sub-rule (1).

- **POWER TO DIRECT PRODUCTION OF DOCUMENT/WITNESS:** Nothing contained in this rule shall affect the power of the Appellate Authority or the Appellate Tribunal to direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal.

ORDER OF APPELLATE AUTHORITY OR APPELLATE TRIBUNAL – RULE 113

- The Appellate Authority shall, along with its order under section 107(11), issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed.

- **The Appellate Tribunal shall**, along with its order under section 113(1), issue, or cause to be issued, a summary of the order **in FORM GST APL-04A** clearly indicating the final amount of demand confirmed by the Appellate Tribunal.

WITHDRAWAL OF APPEAL OR APPLICATION FILED BEFORE TRIBUNAL – RULE 113

- The appellant may, at any time before the issuance of the order under sub-section (1) of section 113, in respect of any appeal filed in FORM GST APL-05 or any application filed in FORM GST APL-07, file an application for withdrawal of the said appeal or the application, as the case may be, by filing an application in FORM GST APL-05/07W:
- Where the final acknowledgment in FORM GST APL-02 has been issued, the withdrawal of the said appeal or the application, as the case may be, would be subject to the approval of the Appellate Tribunal and such application for withdrawal of the appeal or application, shall be decided by the Appellate Tribunal within fifteen days of filing of such application.
- Any fresh appeal or application, as the case may be, filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (3) of section 112, as the case may be.

Monitory Limits for Departmental Appeals : Circular No. 207/1/2024-GST dt 26.6.2024

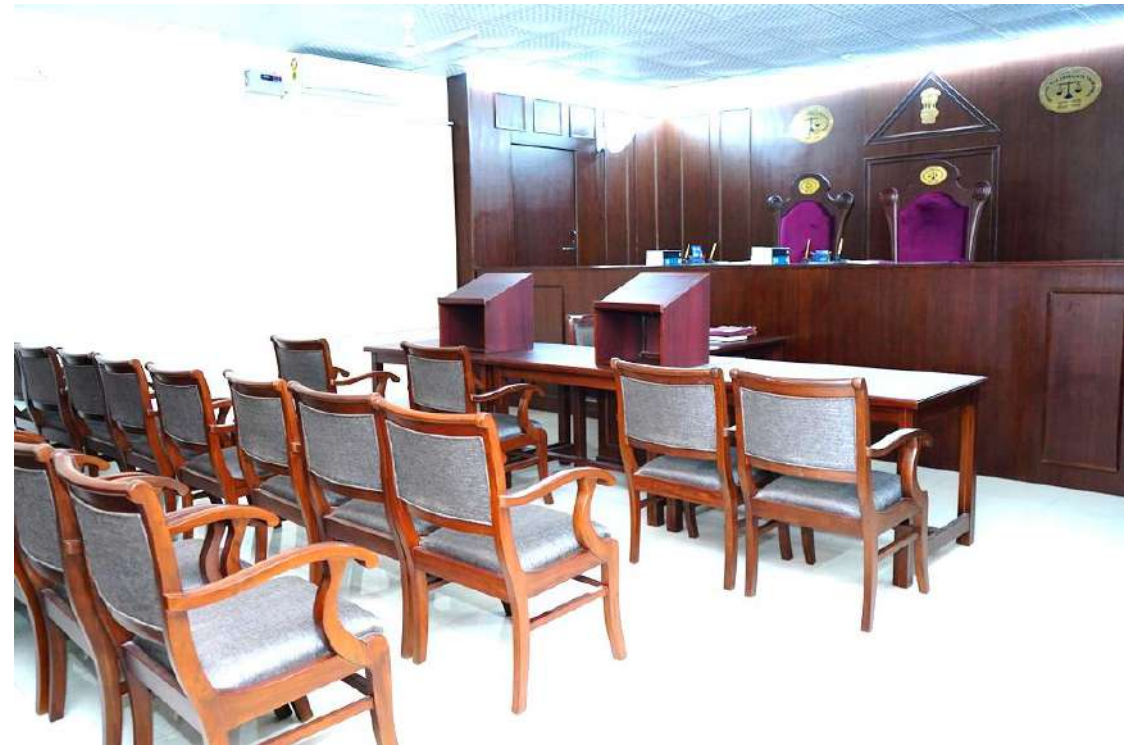
2. Accordingly, in exercise of the powers conferred by Section 120 of the CGST Act read with section 168 of the CGST Act, the Board, on the recommendations of the GST Council, fixes the following monetary limits below which appeal or application or Special Leave Petition, as the case may be, shall not be filed by the Central Tax officers before Goods and Service Tax Appellate Tribunal (GSTAT), High Court and Supreme Court under the provisions of CGST Act, subject to the exclusions mentioned in para 4 below:

Appellate Forum	Monetary Limit (amount involved in Rs.)
GSTAT	20,00,000/-
High Court	1,00,00,000/-
Supreme Court	2,00,00,000/-

For Stay of Demand Recovery Proceedings - Intimation to be submitted to Jurisdictional Officer

- Payment of Pre Deposit
- Circular No. 224/18/2024 GST dated 11th July 2024
- Annexure II as per Trade Circular No 21T of 2024 dated 13th August 2024

FORMATION OF GST TRIBUNAL (GSTAT)



REASON FOR DELAY IN FORMATION OF GST TRIBUNAL

- Formation of GST Appellate Tribunal was delayed in view of the order by **Madras High Court in case of Revenue Bar Assn. v. Union of India** [W.P.Nos.21147, 21148 and 14919 of 2018 dated 20th Sep 2019]. Relevant para of said judgment is reproduced below:

*“105. The principle which emerges is that while deciding issues as to whether the decision making process by the adjudicating authority or the appellate authority was **just, fair and reasonable** and to decide issues regarding interpretation of notifications and sections under the CGST Act a **properly trained judicially mind is necessary** which the experts will not have. The number of expert members therefore cannot exceed the number of judicial members on the bench.”*

*(ii) Earlier : **Section 109(3) and 109(9) of the CGST Act, 2017, which prescribes that the tribunal shall consists of one Judicial Member, one Technical Member (Centre) and one Technical Member (State), is struck down.**”*



i) **Alignment of provisions of the CGST Act, 2017 with the provisions of the Tribunal Reforms Act, 2021 in respect of Appointment of President and Member of the proposed GST Appellate Tribunals:** The Council has recommended **amendments in section 110** of the CGST Act, 2017 to provide that:

- **an advocate for ten years** with substantial experience in litigation under indirect tax laws in the Appellate Tribunal, Central Excise and Service Tax Tribunal, State VAT Tribunals, by whatever name called, High Court or Supreme Court to be **eligible for the appointment as judicial member**;
- the **minimum age** for eligibility for appointment as President and Member to be 50 years;
- President and Members shall have **tenure up** to a maximum age of 70 years and 67 years respectively.

Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 25th October, 2023

G.S.R.793(E).— In exercise of the powers conferred by section 110 read with section 164 of the Central Goods And Services Tax Act, 2017 (12 of 2017) and in supersession of the Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019 except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby makes the following rules, namely:-

CHAPTER I PRELIMINARY

- 1. Short title, commencement and application.**— (1) These rules may be called the Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023.
- (2) They shall come into force on the date of their publication in the Official Gazette.
- (3) These rules shall apply to the President, Judicial Member, Technical Member (Centre) and Technical Member (State) of the Principal Bench and State Bench of Goods and Services Tax Appellate Tribunal.

**Hon'ble Finance Minister administered oath to
Justice (Retd.) Sanjay Mishra as "PRESIDENT" of GST Tribunal
on 06th May 2024 and it marks the beginning of the operationalisation of the GSTAT [Source PIB]**



MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 31st July, 2024

S.O. 3048(E).—In exercise of the powers conferred by the sub-sections (1), (3) and (4) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and in supersession of the Ministry of Finance, Department of Revenue's notification numbers S.O.1(E), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 29th December, 2023, and S.O.4073(E), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 14th September, 2023 except as respect things done or omitted to be done before such supersession, the Central Government, on the recommendation of the Goods and Services Tax Council, hereby-

- (i) establishes the Goods and Services Tax Appellate Tribunal (GSTAT), with effect from the 1st day of September, 2023;
- (ii) constitutes the Principal Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) at New Delhi; and
- (iii) constitutes the number of State Benches of the Goods and Services Tax Appellate Tribunal as specified in column (3) of the table below, with respect to the State specified in the corresponding entry in column (2) of the said table, at the location specified in corresponding entry in column (4) thereof, with the Sitting or Circuit Bench specified in column (5) thereof, namely: —

Sl.No.	State Name	No. of Benches	Location	Sitting / Circuit
(1)	(2)	(3)	(4)	(5)
1	Andhra Pradesh	1	Vijayawada	Vishakhapatnam
2	Bihar	1	Patna	-
3	Chhattisgarh	1	Raipur	-
4	Delhi	1	Delhi	-
5	Gujarat	2	Ahmedabad	-

6	Dadra and Nagar Haveli and Daman and Diu		Surat	Rajkot
7	Haryana	1	Gurugram	Hissar
8	Himachal Pradesh	1	Shimla	-
9	Jammu and Kashmir	1	Jammu	Srinagar
10	Ladakh			
11	Jharkhand	1	Ranchi	-
12	Karnataka	2	Bengaluru	-
13	Kerala	1	Ernakulum	Thiruvananthapuram
14	Lakshadweep			
15	Madhya Pradesh	1	Bhopal	-
16	Goa	3	Mumbai	Panaji (Circuit)
17	Maharashtra		Pune	Thane
			Nagpur	Chhatrapati Sambhajnagar
18	Odisha	1	Cuttack	-
19	Punjab	1	Jalandhar	Chandigarh
20	Chandigarh			
21	Rajasthan	2	Jaipur	-
			Jodhpur	-
22	Tamil Nadu	2	Chennai	Puducherry (Circuit)
23	Puducherry		Madurai	Coimbatore
24	Telangana	1	Hyderabad	-
25	Uttar Pradesh	3	Lucknow	-
			Varanasi	Prayagraj
			Ghaziabad	Agra
26	Uttarakhand	1	Dehradun	-
27	Andaman and Nicobar Islands	2	Kolkata	-
28	Sikkim			
29	West Bengal			
30	Arunachal Pradesh	1	Guwahati	Aizawl (Circuit) Agartala (Circuit) Kohima (Circuit)
31	Assam			
32	Manipur			
33	Meghalaya			
34	Mizoram			
35	Nagaland			
36	Tripura			

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 26th November, 2024

S.O. 5063(E).—In exercise of the powers conferred by the sub-sections (1), (3) and (4) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendation of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), vide number S.O.3048(E), dated the 31st July, 2024, namely:-

(i) in clause (iii), in the Table of the said notification: —

- a. against serial number 25 of column (1), in column (4), for the word “Varanasi”, the word “Prayagraj”, shall be substituted; and in column (5), for the word “Prayagraj”, the word “Varanasi”, shall be substituted;
- b. against serial number 19 of column (1), in column (4), for the word “Jalandhar”, the word “Chandigarh”, shall be substituted; and in column (5), for the word “Chandigarh”, the word “Jalandhar”, shall be substituted;

(ii) after clause (iii) in the said notification, after the table, the following clause shall be inserted, namely:—

“(iv) notifies the districts forming the jurisdiction of the State Benches of the Goods and Services Tax Appellate Tribunal specified in column (4) of the table below for the locations of the benches specified in corresponding entry in column (3), and in column (6) for the sitting or circuit specified in corresponding entry in column (5) thereof, with effect from the date of publication of this notification in the Gazette of India (Extraordinary), namely:—

Sl. No.	State Name	Location	Jurisdiction (Districts)	Sitting / Circuit	Jurisdiction (District)

Sl. No.	State Name	Location	Jurisdiction (Districts)	Sitting / Circuit	Jurisdiction (District)
16 and 17	Maharashtra and Goa	Mumbai	1. Mumbai City and 2. Mumbai Suburban	Panaji (Circuit)	All districts in the State of Goa
		Pune	1. Pune, 2. Kolhapur, 3. Satara, 4. Sangli, 5. Ratnagiri, 6. Sindhudurg, 7. Solapur, and 8. Dharashiv	Thane	1. Thane, 2. Palghar, and 3. Raigad
		Nagpur	1. Nagpur, 2. Chandrapur, 3. Bhandara, 4. Gondia, 5. Gadchiroli, 6. Wardha, 7. Amravati, 8. Yavatmal, 9. Akola, 10. Washim, and 11. Buldhana	Chhatrapati Sambhajinagar	1. Chhatrapati Sambhajinagar, 2. Beed, 3. Jalna, 4. Nashik, 5. Ahmednagar, 6. Nanded, 7. Latur, 8. Parbhani, 9. Hingoli, 10. Jalgaon, 11. Dhule, and 12. Nandurbar

Operationalization of the Goods and Services Tax Appellate Tribunal (GSTAT)

The Goods and Services Tax Appellate Tribunal (GSTAT) will be made operational for accepting appeals before end of September and **will commence hearing before end of December this year**. The Council also recommended the date of 30.06.2026 for limitation of filing of backlog appeals. The Principal Bench of the **GSTAT will also serve as the National Appellate Authority for Advance Ruling**. These measures will significantly strengthen the institutional framework of GST by providing a robust mechanism for dispute resolution, ensuring consistency in advance rulings, and offering greater certainty to taxpayers. This will further enhance trust, transparency, and ease of doing business under the GST regime.

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 17th September, 2025

S.O. 4220(E).—In exercise of the powers conferred by sub-section (1) of section 112 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the **Government**, on the recommendations of the Council, **hereby notifies** the **30th day of June, 2026**, as the date upto which appeal may be filed before the Appellate Tribunal under this Act in respect of all cases **where the order sought to be appealed against is communicated to the person** preferring the appeal **before the 1st day of April, 2026** and all appeals in respect of order communicated on or after 1st April, 2026 may be filed before the Appellate Tribunal **within three months** from the date on which such order is communicated to the person preferring the appeal.

[F. No. A-50/7/2025-GSTAT-DoR]

BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.

APPEAL TO BE HEARD BY PRINCIPAL BENCH

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 17th September, 2025

S.O. 4219(E).—In exercise of the powers conferred by the third proviso to sub-section (5) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) the Government, on the recommendations of the Council, hereby notifies the following cases or class of cases, in respect of which an appeal shall be heard only by the Principal Bench, namely: —

Any case or class of cases, —

- (a) pending before two or more State Benches where the President is satisfied that an identical question of law is involved;
- (b) where one or more issues involved therein covered under section 14 or section 14A of the Integrated Goods and Services Tax Act, 2017(13 of 2017); and
- (c) where one or more issues involved therein is covered under section 20 of the Central Goods and Services Tax Act, 2017(12 of 2017).

[F. No. A-50/7/2025-GSTAT-DoR]

BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.



FINANCE ACT 2026 INTRODUCED SECTION 101A(1A)

SECTION 101A(1A)

Notwithstanding anything contained in sub-section (1), till the National Appellate Authority is constituted under that sub-section, the Government, may on the recommendations of the Council, by notification, empower any existing Authority constituted under any law for the time being in force to hear appeals made under section 101B and in such case, —

(a) the provisions of sub-sections (2) to (13) shall not apply; and

(b) any reference to the National Appellate Authority under this Chapter shall be construed as a reference to such Authority.

Explanation. — For the purposes of this sub-section, the expression “existing Authority” shall include a Tribunal.

ANALYSIS:

- Earlier government has declared constitution of “National Appellate authority for Advance Ruling” for dealing with case of conflicting decision of Advance Ruling Authority of different states.
- Accordingly, Section 101A was enacted earlier.
- However, said national appellate authority was never constituted till date.
- Now pending such constitution, temporary arrangement is made by empowering government to specify any other existing authority, including GST Tribunal to deal with such case.



Goods & Services Tax Appellate Tribunal (GSTAT)
Department of Revenue, Ministry of Finance
6th Floor, Tower-1, Jeevan Bharti Building
Connaught Place, New Delhi-110001

F. No. GSTAT/Pr. Bench/Portal/125/25-26 / 2367-70 Date: 16-Dec-2025

ORDER NO. 315/2025

WHEREAS, an order dated 24-09-2025 was issued by the undersigned, in exercise of the powers conferred under Rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, directing that appeals under Section 112 of the Central Goods and Services Tax Act, 2017, r/w the respective State/UT GST Act, arising from orders or decisions of the appellate and revisional authorities under Sections 107 and 108 of the said Act, be filed in a staggered manner as specified in the Table appended thereto;

02. In consideration of the current assessment of the portal's capabilities, it is deemed appropriate to dispense with the staggered filing protocol to promote unhindered access while preserving system efficacy;

04. NOW, THEREFORE, in exercise of the powers conferred by Rule 123 of the aforesaid Rules, the undersigned is pleased to revoke the order dated 24-09-2025 with effect from 18-12-2025. This revocation shall not impugn the validity of any appeals lodged pursuant to the prior order before 18-12-2025. This order is without prejudice to the powers of the Appellate Tribunal under Section 112 of the Central Goods and Services Tax Act, 2017.

(Justice Sanjaya Kumar Mishra)
President, GST Appellate Tribunal

Copy to:

- 1) The Joint Secretary, Department of Revenue.
- 2) Shri Kamal Sharma, HoD, NIC, for uploading on the GSTAT Appeal Portal.
- 3) Shri Alok Kumar, EVP, GSTN.
- 4) Notice Board.

**Due date for
Filing of Appeal
to GSTAT**

**Order dt
16.12.2025**

Order dt 20.01.2026

Direction issued for taking lenient view during scrutiny of appeal for initial six month



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(GST APPELLATE TRIBUNAL)
PRINCIPAL BENCH, NEW DELHI

F.No. GSTAT/Pr.Bench/Portal/125/25-26 ²⁷¹¹⁻¹⁵ Dated: 20th January, 2026
_{20/01/26}

Office Order No.

In terms of the powers conferred by rule 123 of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025 and considering the difficulties being faced by the appellants in the initial phase for filing of appeals on the GSTAT Portal, the President is pleased to direct that-

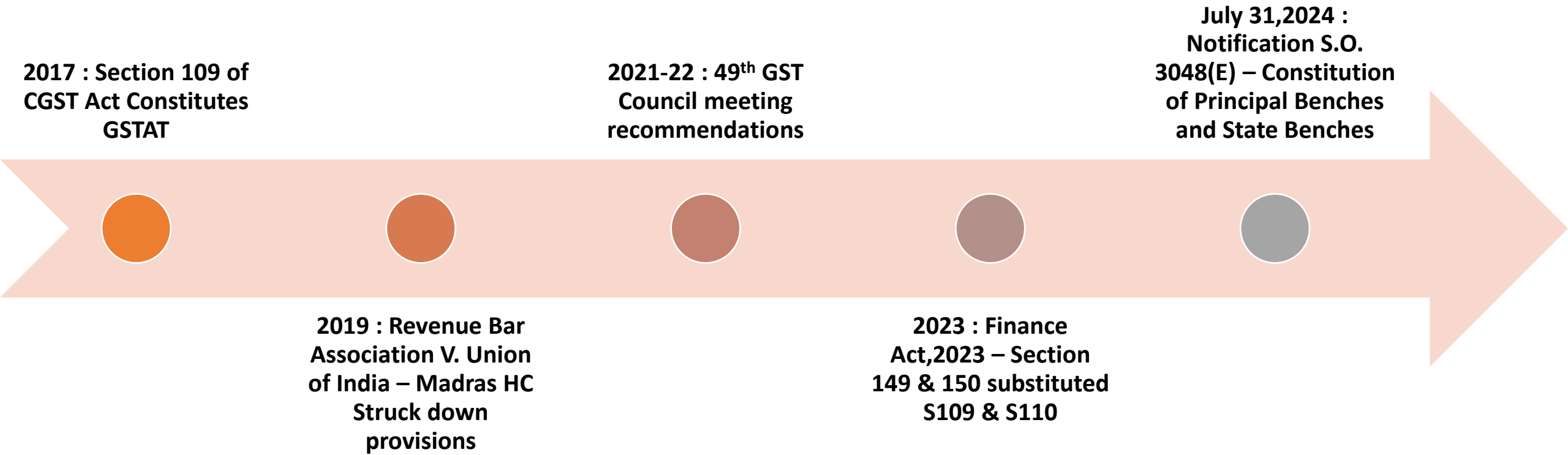
"the Registry of each bench shall keep a lenient view during scrutiny of the appeal documents and raise defect of substance only rather than for defect of form i.e. the defects not affecting the merit of the case shall not be raised, for an initial period of 06 months from the date of issuance of this order."

Further, it is clarified that the documents generated digitally through GSTN System are not required to be certified, whereas, scanned copies of the physical documents attached with the appeal shall be signed.

This issues with the approval of the Hon'ble President, GSTAT.


Registrar
GSTAT

GSTAT MILESTONES



GSTAT MILESTONES

**April 2025 : GSTAT
(Procedures)
Rules,2025 notified**



**Sept 17, 2025
:Notification S.O.
4219 (E) Additional
Jurisdiction to
principal bench**

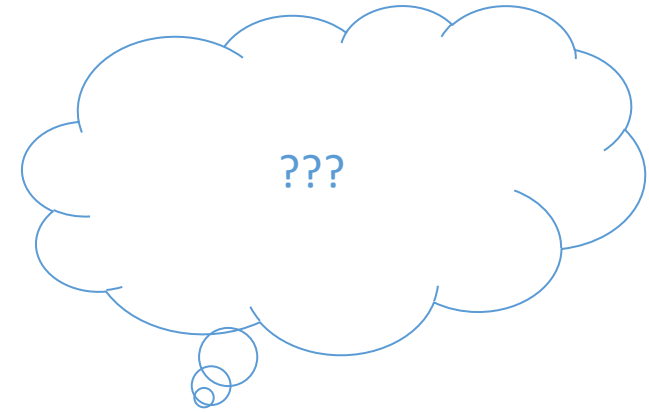


**Sept 24, 2025 : Appeal
Filing opens –
Staggered schedule
begins**

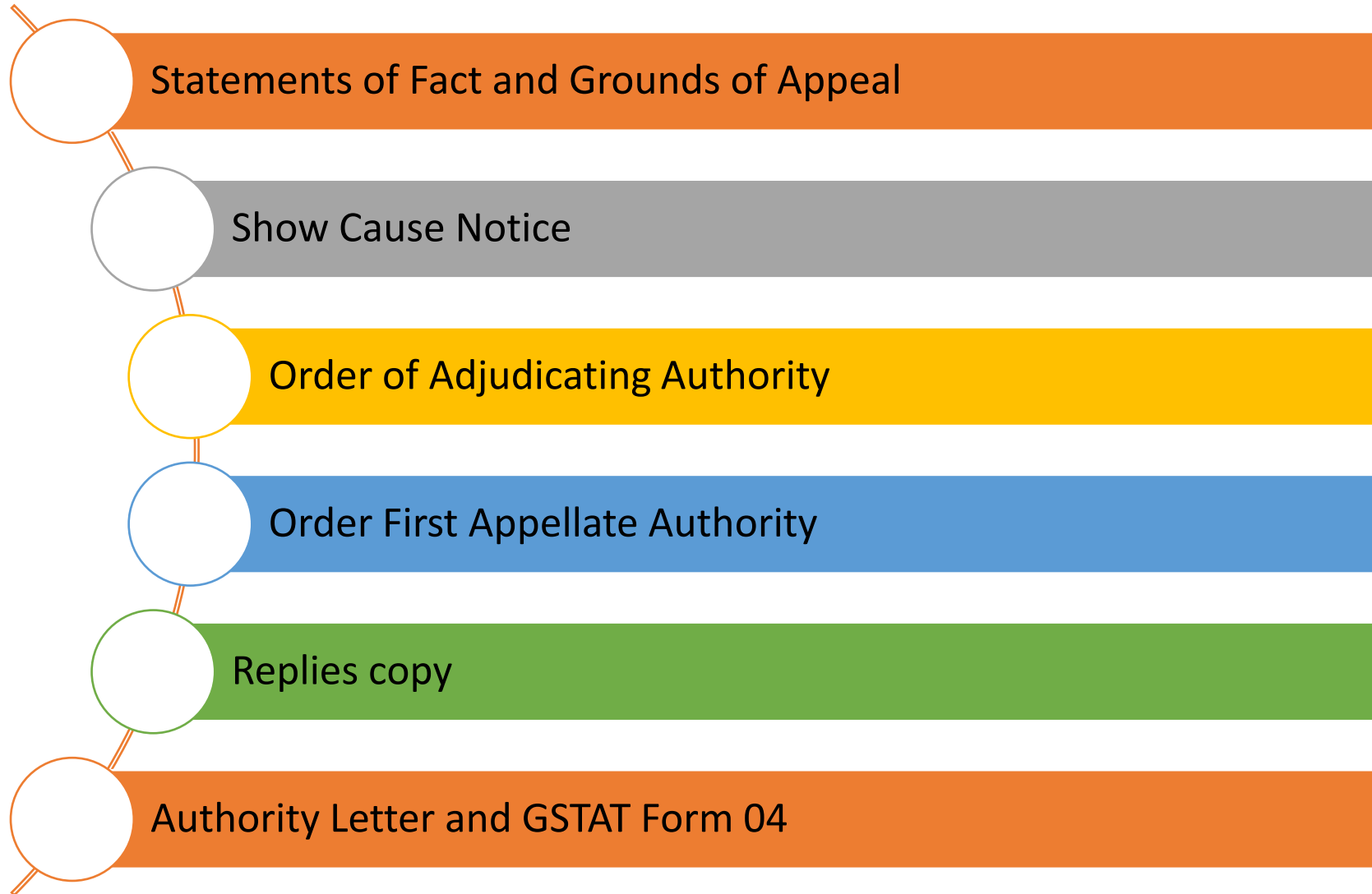


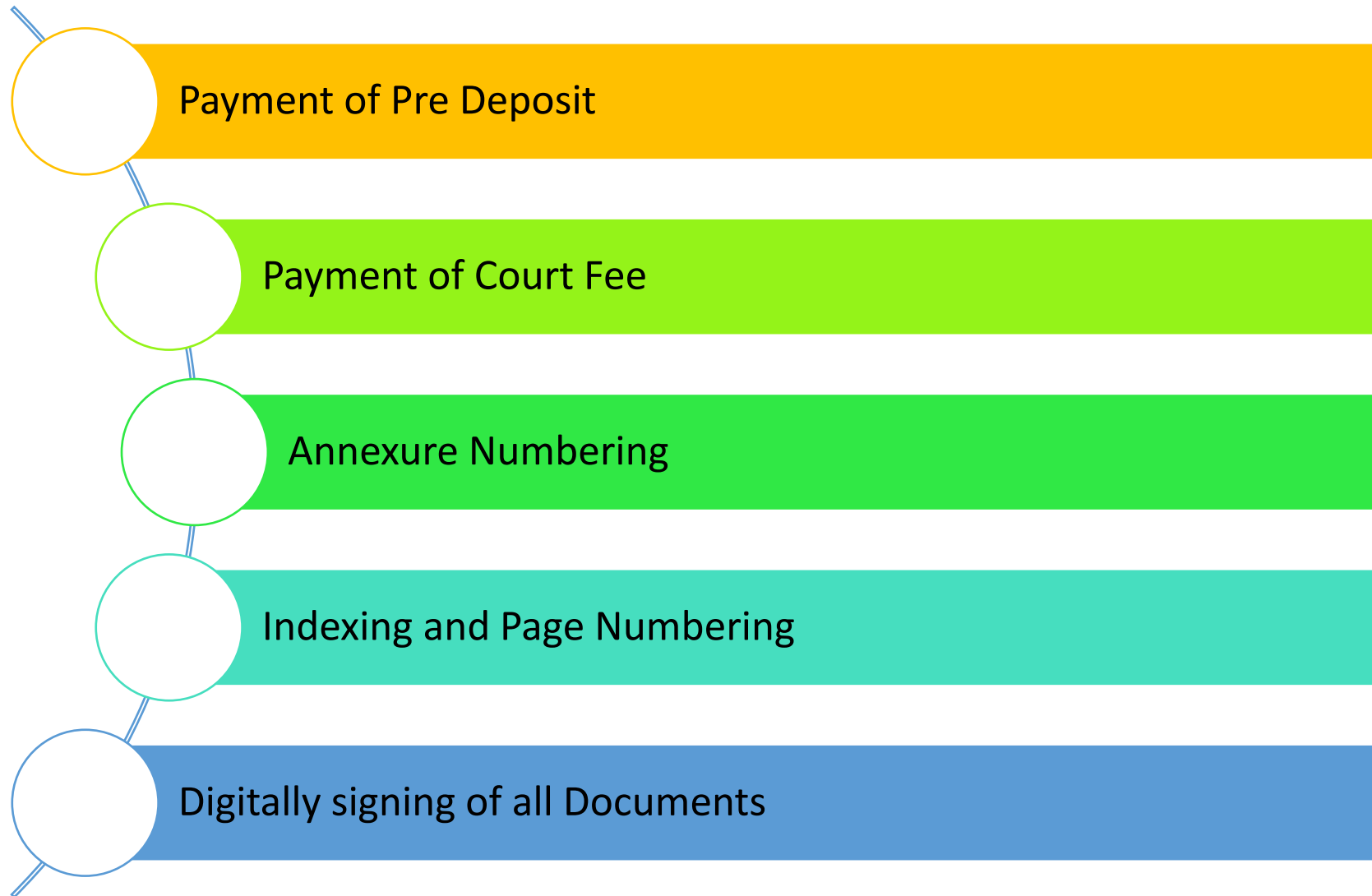
**June 30, 2026 : Final
deadline for all
pending appeals**





GSTAT APPEAL DOCUMENTS AND PROCEDURE







GSTAT PORTAL



Skip to Main Content

Toll-Free Number: 1800-103-4782

Welcome to GST Appellate Tribunal



Cause List



Case Status



Notice

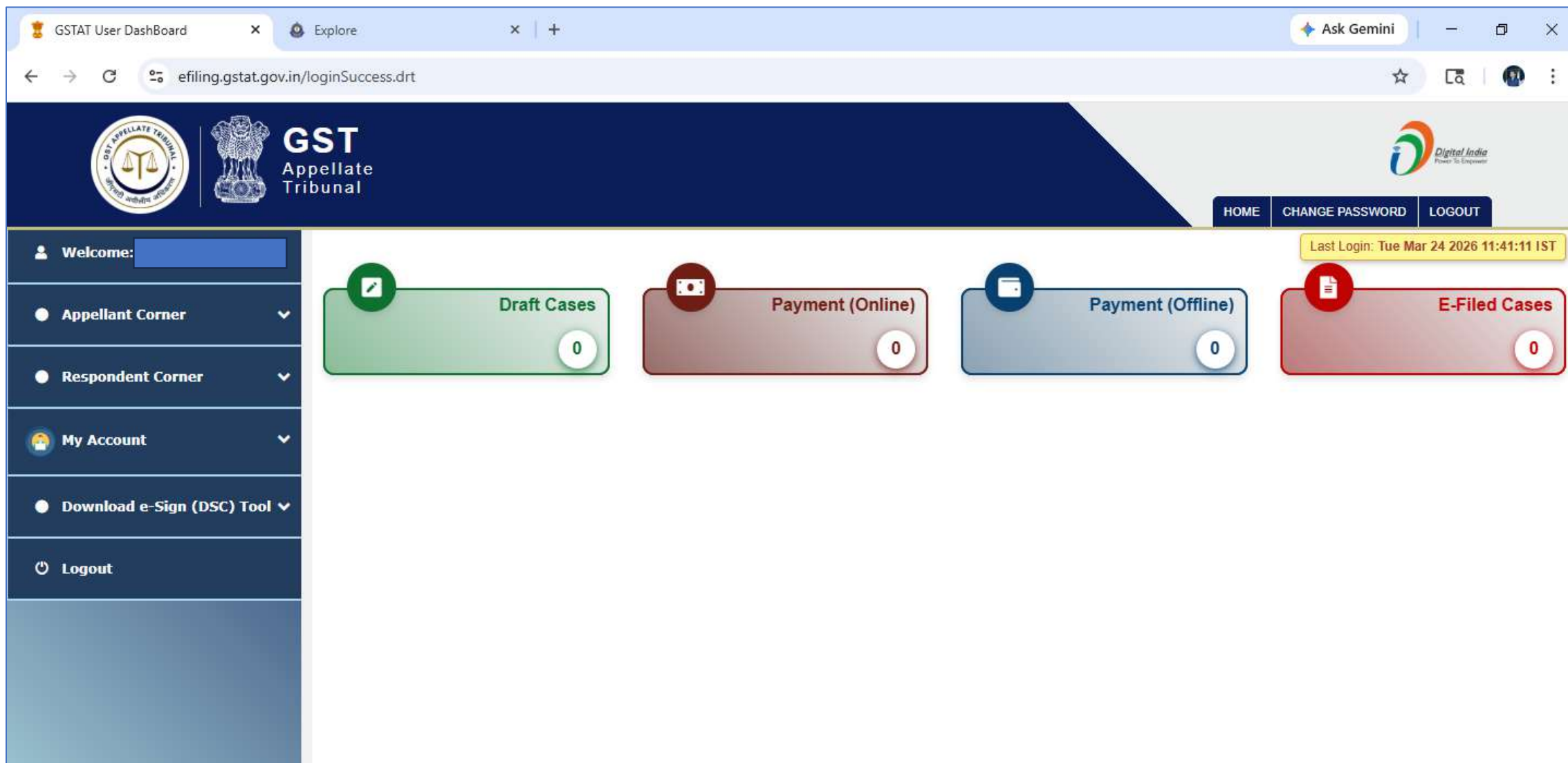


Judgement



GSTAT Filing Procedure

Click on Appellant Corner and Then => mention ARN of First Appeal



The screenshot shows the GST Appellate Tribunal User Dashboard. The browser address bar displays `efiling.gstat.gov.in/loginSuccess.drt`. The page 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 visible. A "Last Login" notification shows "Tue Mar 24 2026 11:41:11 IST". The main content area features four dashboard cards: "Draft Cases" (0), "Payment (Online)" (0), "Payment (Offline)" (0), and "E-Filed Cases" (0). A left sidebar contains a "Welcome:" message and a menu with "Appellant Corner", "Respondent Corner", "My Account", "Download e-Sign (DSC) Tool", and "Logout".

“To get “GST Updates”,

WhatsApp on 8888 343 343

Or

Scan this “QR Code” and Sent

‘Hi’ message





STEP BY STEP GUIDE – “GSTAT PORTAL”

FOR

- 1) How to Create LOGIN (Taxpayer /Authorized Representative) on GSTAP Portal**
- 2) How to File Appeal on GSTAP Portal**



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

GSTAT e-Filing: Staggering Page

Once the user opens the E-Filing page, the user will have to choose the correct role and enter the ARN/CRN number. After entering the correct Captcha, the user shall proceed to Register.

GSTAT
GST Appellate Tribunal

GSTAT e-Filing Portal

- e-Filing User Manual**
PDF document describes online filing
Download
- Videos**
Watch tutorials and demonstrations
Watch Videos
- e-Filing Template**
Tool to consolidate data for e-Filing
Download
- Presidential Order & Advisory**
View Presidential Order/Advisory
View Order

Enter ARN/CRN (Application Reference Number/Case Reference Number of APL-1 or APL-3 or RVN-1)

Choose a Role
Tax Payer/Tax Officer/Authorised Representative

Enter ARN/CRN

Enter Captcha

Submit

Important Information

Users are hereby informed that as per order no. GSTAT/Pr. Bench/Portal/125/25- 26, dated 24-09-2025 issued by the Hon'ble GSTAT, only cases in which the Appeals in Form APL-1/APL-3 or orders in notice in Form RVN-1 issued during the period before 31-01-2022 as filed with/issued by with GST Appellate/Revisional Authorities shall be filed through GSTAT web application as specified in the said order. Taxpayer/ Tax officer/ Authorized Representative are requested to proceed using ARN/CRN (Application Reference Number/Case Reference Number of APL-1 or APL-3 or RVN-1). For more information please follow Presidential Order & Advisory.

Statistics



e-filing Workflow: Registration

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

The screenshot displays the GST Appellate Tribunal website interface. At the top left, there are logos for the GST Appellate Tribunal and the Government of India. The main navigation menu includes links for Home, About Us, Help Center, Contact Us, Register, and Login. A callout bubble points to the Register button with the text "Click on Register". Below the navigation bar, a banner reads "Welcome to GST Appellate Tribunal". The main content area features a large image of a golden gavel resting on a wooden block. At the bottom, there is a horizontal menu with four icons and labels: Cause List, Case Status, Notice, and Judgement.

e-filing Workflow: Registration

Select appropriate user type from available options

Skip to Main Content

Home About Us Help Center Contact Us Register Login

Welcome to GST Appellate Tribunal

Select the relevant User Type

User Register x

Choose User Type

- Tax Payer
- Tax Official
- Authorized/ Advocate/ Legal Representative
- Any Other



User can create different account of different user type, but login id should be different for each.

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.

Enter OTP sent to your registered number

GSTIN*	29LALAB1221ERZ4		Enter Captcha	Fetch Data
Mobile Number*	XXXXXXXX99		Enter OTP	Enter Captcha 2SPO1X  OK
Name*	Name			Address* Address
Jurisdiction*				Pincode* Pincode
Login Id*	Login Id			Designation* Designation
E-mail Id*	E-mail Id			

Back **Reset**

Callout 1: Enter the correct Captcha for OTP

Callout 2: Login Id will be same as GSTIN value.

Callout 3: After clicking on Fetch Data, the OTP will be sent to the User and will be entered here.

e-filing Workflow: Registration (Tax Official)

Tax officer to select appropriate details and manually enter his/her contact details (Mobile & Email ID) for verification.

Skip to Main Content

GST
Appellate Tribunal

About Us Help Center Contact Us Register Login

Home e - filing User Registration (GST Tax Official)

State/Center *	CENTER	Jurisdiction*	DELHI	Sub Jurisdiction*	DELHI NORTH
Select (Sub-Level)		Select (Sub-Level)		Role*	
User*		Name*		Address	
Pin-code					
Designation*		Office*			
Login Id*					
Mobile Number*					
E-mail Id*					

Back Reset Final Submit

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

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)

Any prior registration process is incomplete click here

Sub Type Representative *	Advocate/ Legal Repres <input type="text"/>	Whom are you representing *	Tax Payer <input type="text"/>	Name *	Ankit <input type="text"/>
Registration Number/Enrollment Number	Registration Number/Enroll: <input type="text"/>	AIBE Number	<input type="text"/>	Address *	Rajasthan <input type="text"/>
Pin-code *	<input type="text"/>	Login Id *	<input type="text"/>		
Mobile Number *	<input type="text"/>	<input type="button" value="Send OTP"/>			
E-mail Id *	<input type="text"/>	<input type="button" value="Send OTP"/>			

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

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-e-filing.gstat.gov.in/efiling/signUpAdvocate1.drt?

Skip to Main Content

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: <input type="text"/>	Whom are you representing *	Tax Payer <input type="text"/>	Name *	<input type="text"/>
Registration Number/Enrollment Number	Registration Number/Enro: <input type="text"/>	AIBE Number	AIBE Number <input type="text"/>	Address *	<input type="text"/>
Pin-code *	Pincode <input type="text"/>	Login Id *	Login Id For Creation <input type="text"/>		
Mobile Number *	<input type="text"/>	<input type="text"/>	<input type="text"/>		
E-mail Id *	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Resend OTP

Enter OTP

Enter Captcha with OTP

N5D4FN

Back

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

e-filing Workflow: Registration: Authorized Representative

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

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

Skip to Main Content

GST
Appellate
Tribunal

Home About Us 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: <input type="text"/>	Whom are you representing *	Tax Payer <input type="text"/>	Name *	<input type="text"/>
Registration Number/Enrollment Number	<input type="text"/>	AIBE Number	<input type="text"/>	Address *	<input type="text"/>
Pin-code *	<input type="text"/>	Login Id *	<input type="text"/>		
Mobile Number *	95 <input type="text"/>		<input checked="" type="checkbox"/> Verified		
E-mail Id *	lak <input type="text"/> l.com		<input checked="" type="checkbox"/> 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*

Upload File*

 No file chosen

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*	<div style="background-color: yellow; padding: 2px;">Select Document</div>	Document Number*	<input type="text" value="Document Number"/>
Upload File*	<input type="button" value="Choose File"/> No file chosen	<input type="text" value="Enter Captcha"/>	
<input type="button" value="Back"/>		<input type="button" value="Upload Document"/>	

+ UPLOADED DOCUMENT'S LIST

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

e-filing Workflow: Registration – Any Other

This registration page is for Govt users who do not have a GST Back Office User ID

Skip to Main Content 🔍 A* A A*

 **GST**
Appellate
Tribunal

[Home](#) [About Us](#) [Help Center](#) [Contact Us](#) [Register](#) [Login](#)

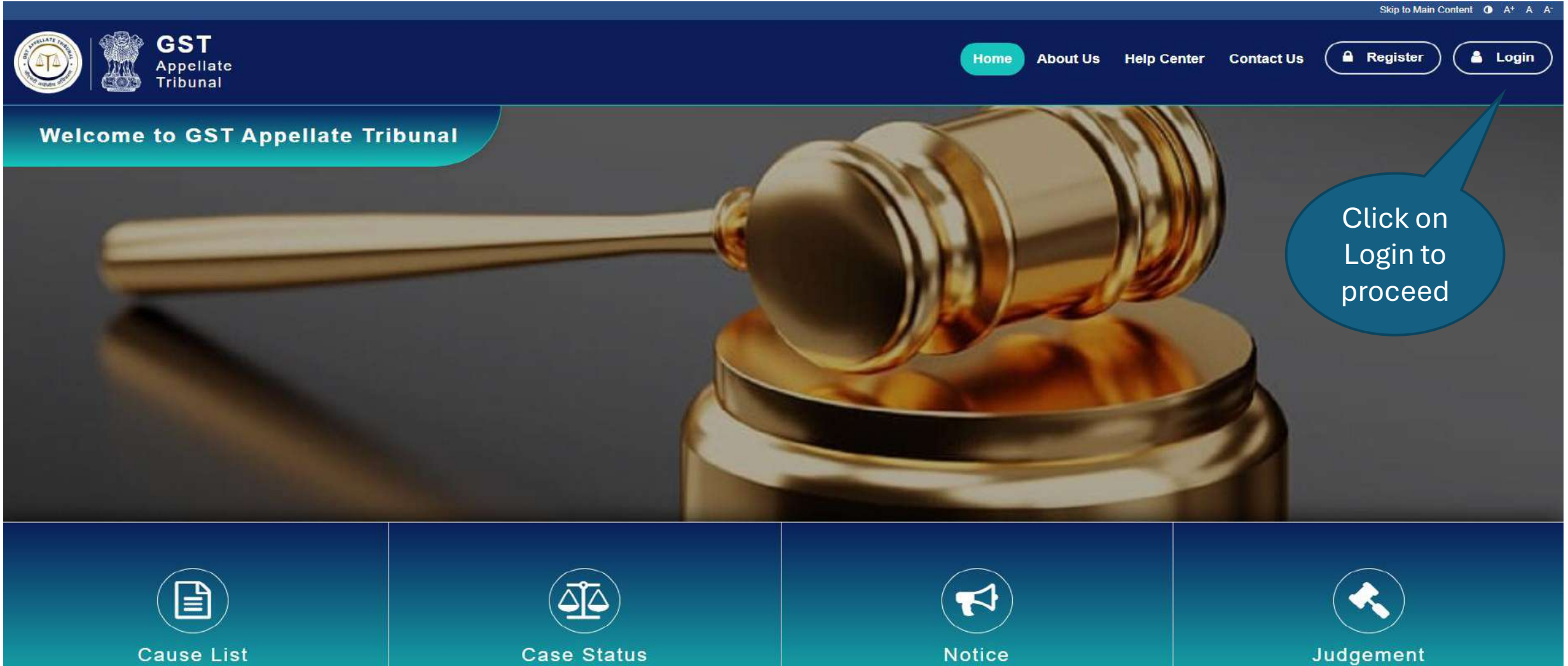
[Home](#) e - filing User Registration (Any Other) ' For Govt users who do not have a GST Back Office User ID '

Any prior registration process is incomplete click here

User Type*	Any Other <input type="text"/>	State/Center*	--Select State/Center-- <input type="text"/>	Jurisdiction*	Select Jurisdiction <input type="text"/>
Name*	User Name <input type="text"/>	Address	Address <input type="text"/>	Pin-code	Pincode <input type="text"/>
Government Id Number*	Registration Number/Enrol <input type="text"/>	Designation*	Designation <input type="text"/>	Office*	Office <input type="text"/>
Login Id*	Login Id For Creation <input type="text"/>				
Mobile Number*	Mobile Number <input type="text"/>				
E-mail Id*	E-Mail Id <input type="text"/>				
Back		Reset		Submit & Next	

e-filing Workflow: Forgot Password & Unlock Account

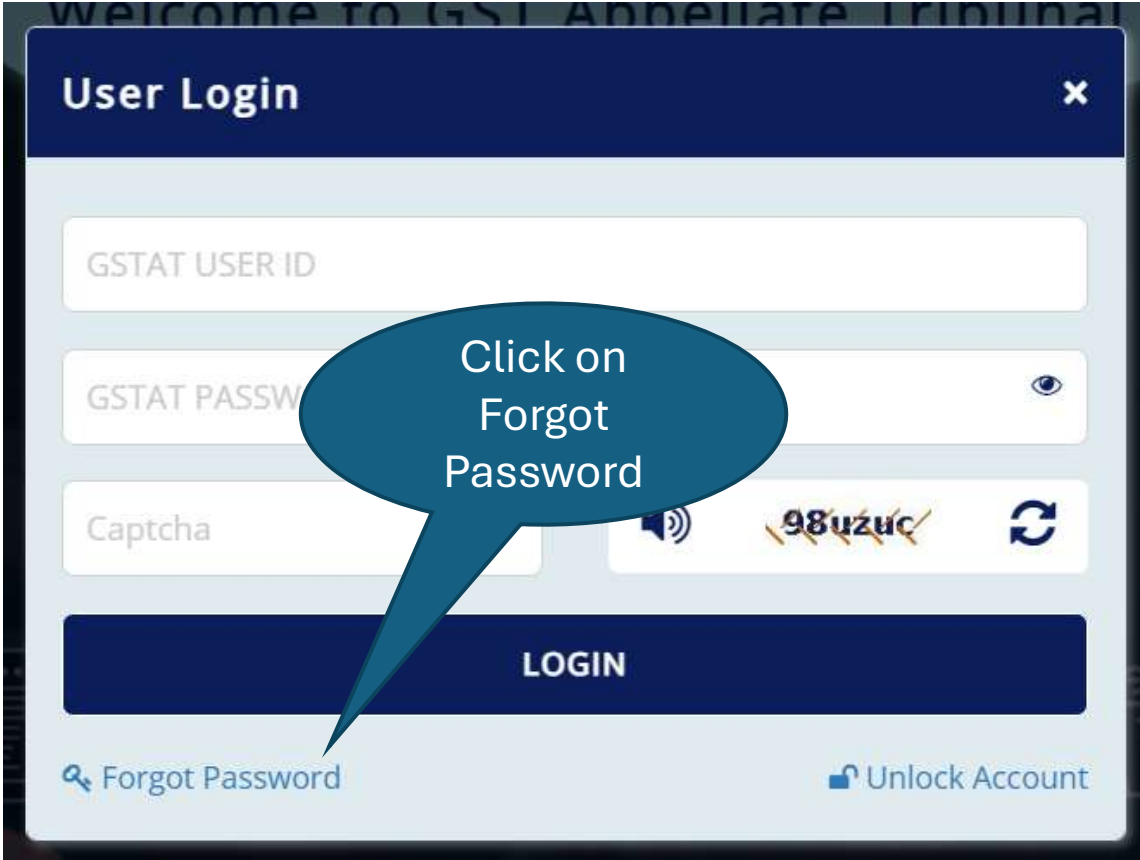
Click on Login button located at top-right of page.



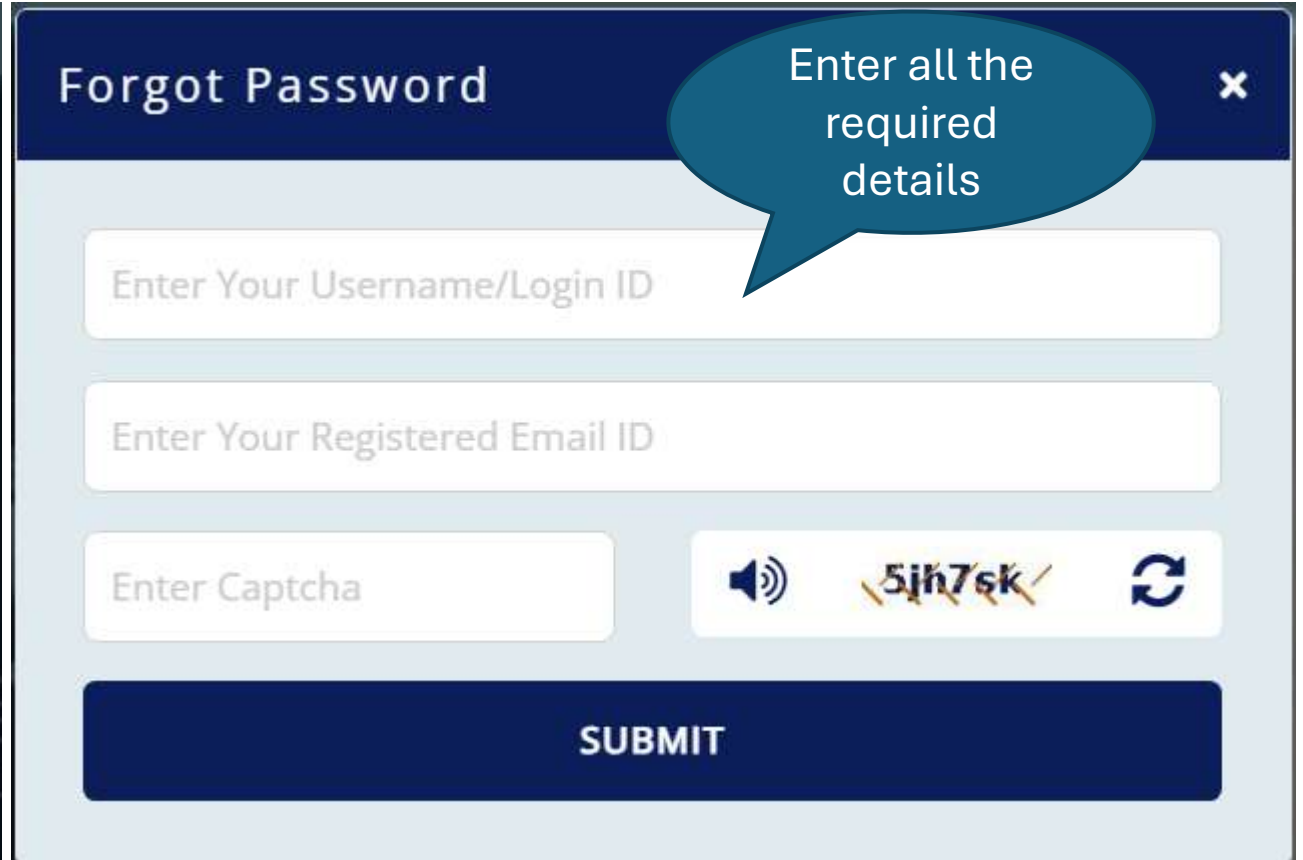
The screenshot displays the GST Appellate Tribunal website interface. At the top left, there are logos for the GST Appellate Tribunal and the Government of India. The main header includes navigation links: Home, About Us, Help Center, and Contact Us. On the right side of the header, there are buttons for Register and Login. A blue callout bubble points to the Login button with the text "Click on Login to proceed". Below the header, a teal banner reads "Welcome to GST Appellate Tribunal". The main content area features a large image of a golden gavel resting on a wooden block. At the bottom, there is a navigation bar with four icons and labels: Cause List (document icon), Case Status (scales icon), Notice (megaphone icon), and Judgement (gavel icon).

e-filing Workflow: Forgot Password

Steps to recover the forgotten password.



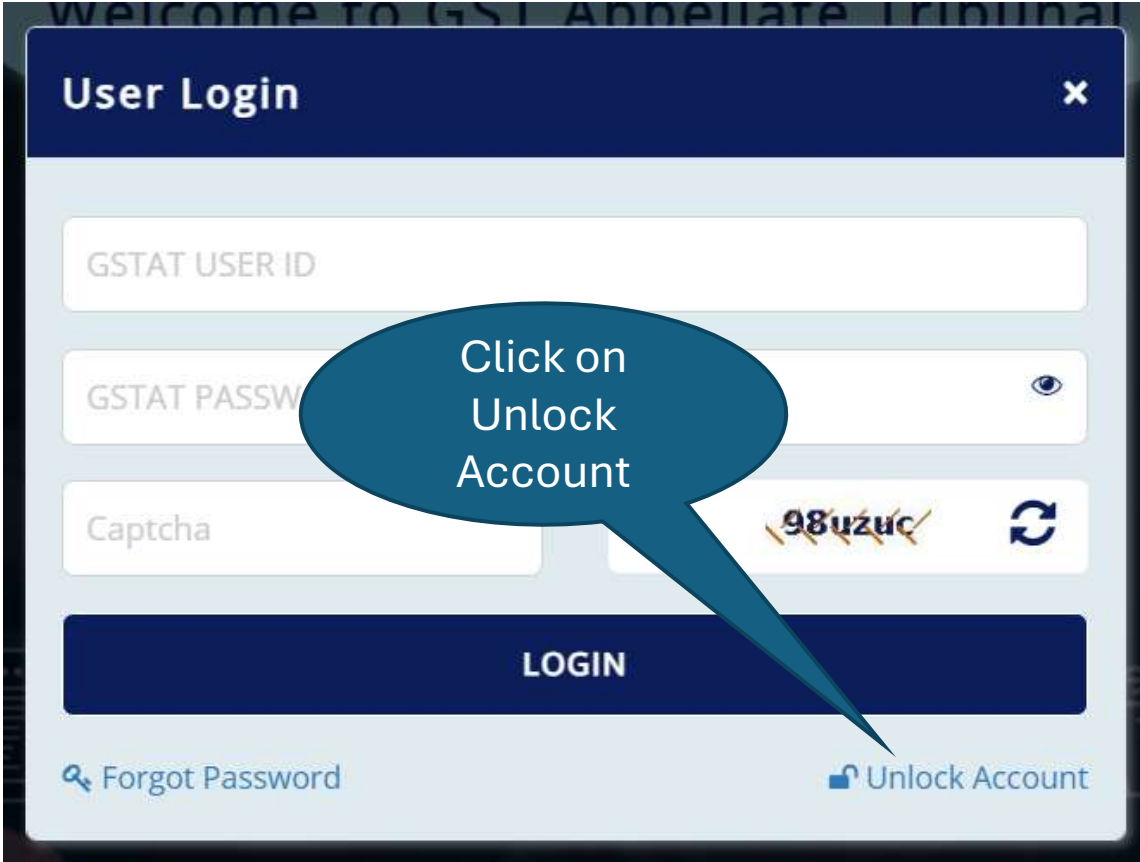
The screenshot shows the 'User Login' interface. It features three input fields: 'GSTAT USER ID', 'GSTAT PASSW' (with a visibility toggle), and 'Captcha' (with a refresh icon and the text '98uzuc'). Below these fields is a dark blue 'LOGIN' button. At the bottom left, there is a link for 'Forgot Password' with a magnifying glass icon, and at the bottom right, there is a link for 'Unlock Account' with a padlock icon. A dark blue speech bubble with white text points to the 'Forgot Password' link, containing the text 'Click on Forgot Password'.



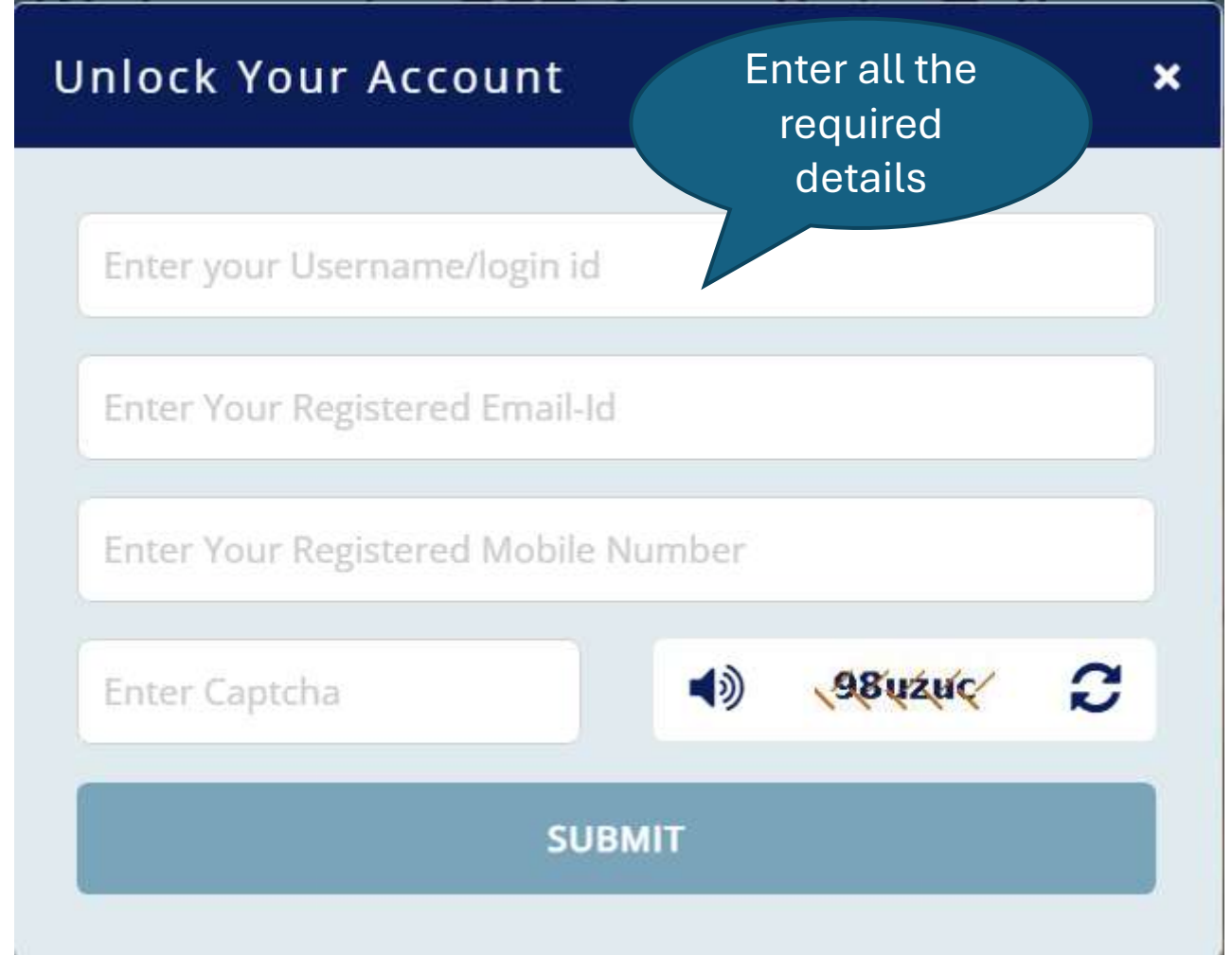
The screenshot shows the 'Forgot Password' interface. It features three input fields: 'Enter Your Username/Login ID', 'Enter Your Registered Email ID', and 'Enter Captcha' (with a refresh icon and the text '5jh7sk'). Below these fields is a dark blue 'SUBMIT' button. A dark blue speech bubble with white text points to the top of the form, containing the text 'Enter all the required details'.

e-filing Workflow: Unlock Account

Steps to recover the unlock the account.



The screenshot shows a 'User Login' form with the following fields: 'GSTAT USER ID', 'GSTAT PASSW', and 'Captcha'. Below the fields is a dark blue 'LOGIN' button. At the bottom left is a link for 'Forgot Password' and at the bottom right is a link for 'Unlock Account'. A blue speech bubble points to the 'Unlock Account' link with the text 'Click on Unlock Account'.



The screenshot shows the 'Unlock Your Account' form with the following fields: 'Enter your Username/login id', 'Enter Your Registered Email-Id', 'Enter Your Registered Mobile Number', and 'Enter Captcha'. Below the fields is a large blue 'SUBMIT' button. A blue speech bubble points to the 'Enter your Username/login id' field with the text 'Enter all the required details'.

e-filing Workflow: Login

Enter user login details (user id, password) and captcha. Then press the Login button.

The screenshot shows the GST Appellate Tribunal website. At the top left, there are logos for the GST Appellate Tribunal and the Government of India. The header includes navigation links: Home, About Us, Help Center, Contact Us, Register, and Login. A blue callout bubble points to the Login button with the text "Click on login". Below the header, a dark banner reads "Welcome to GST Appellate Tribunal". In the center, a "User Login" modal form is displayed. A blue callout bubble points to the form with the text "Enter user id, password and captcha". The form contains fields for "GSTAT USER ID", "GSTAT PASSWORD" (with a toggle for visibility), and "Captcha" (with a refresh button). Below the fields is a "LOGIN" button. At the bottom of the form are links for "Forgot Password" and "Unlock Account". The footer of the page features four icons with labels: Cause List, Case Status, Notice, and Judgement.

e-filing Workflow: Login

After successful login, click on Continue button.



e-filing Workflow: Disclaimer

To proceed further, user must select the “Click to Agree” checkbox after reading & agreeing the Disclaimer.

The screenshot displays the GST Appellate Tribunal e-filing interface. At the top left, the GST Appellate Tribunal logo and name are visible. The main header area contains the text "Want to Continue with GSTAT E-filing". On the right side, there are navigation links: HOME, CHANGE PASSWORD, EDIT PROFILE, and LOGOUT. The central focus is a modal window titled "Disclaimer" with the following text:

Disclaimer

I have read the contents of the site and the instructions given thereof as regards registration and e-filing of petitions/documents before the GST Appellate Tribunal and agree with the same. I hereby declare that the information given in the petition/documents are true and correct to the best of my knowledge and belief. I hereby acknowledge and certify that the attachments/enclosures/appendix made along with the petitions/application are true and correct and are valid as per the original documents. I further certify that I have personally or through my counsel/advocate completed the petitions/application and have e-filed the same. I understand that any misrepresentation, falsification or omission of information in the petition /application or any document used for registration or otherwise submitted/uploaded by me shall be a valid ground for rejection of the petition/application or the document submitted/uploaded apart from any other penalty for perjury. I further declare that, as an authorized representative, I fulfil the conditions laid down in section 116 of the Central Goods and Services Tax Act, 2017 and that the disqualifications specified therein regarding disqualification are not applicable in my case.

[Click to Agree](#)

Close

On the left side of the modal, a blue oval callout contains the text: "User must select the check box of Click to agree to proceed further for e-filing after reading and agreeing the disclaimer."

e-filing Workflow: Disclaimer

Click on Continue button which will be visible after selecting the checkbox.

The screenshot displays the GST Appellate Tribunal e-filing interface. At the top left, the GST Appellate Tribunal logo and the text "GST Appellate Tribunal" are visible. On the right, there are navigation links: HOME, CHANGE PASSWORD, EDIT PROFILE, and LOGOUT. A "Digital India" logo is also present. The main content area shows a modal window titled "Want to Continue with GSTAT E-filing". Inside the modal, there is a "Disclaimer" section with the following text:

Disclaimer

I have read the contents of the site and the instructions given thereof as regards registration and e-filing of petitions/documents before the GST Appellate Tribunal and agree with the same. I hereby declare that the information given in the petition/documents are true and correct to the best of my knowledge and belief. I hereby acknowledge and certify that the attachments/enclosures/appendix made along with the petitions/application are true and correct and are valid as per the original documents. I further certify that I have personally or through my counsel/advocate completed the petitions/application and have e-filed the same. I understand that any misrepresentation, falsification or omission of information in the petition /application or any document used for registration or otherwise submitted/uploaded by me shall be a valid ground for rejection of the petition/application or the document submitted/uploaded apart from any other penalty for perjury. I further declare that, as an authorized representative, I fulfil the conditions laid down in section 116 of the Central Goods and Services Tax Act, 2017 and that the disqualifications specified therein regarding disqualification are not applicable in my case.

Below the disclaimer text, there is a checkbox labeled "Click to Agree" which is checked. At the bottom of the modal, there are two buttons: "Close" and "Continue".

After clicking on the 'Click to Agree' checkbox, the 'Continue' button will appear.



Support & Resources Portal Access

- For assistance or queries, please utilize the 'Help', 'FAQ', or 'Contact Us' sections available on the GSTAT e-Filing portal.
- Utilize the "Forgot User ID / Password" and "Unlock Account" features on the login page, if needed.

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



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: Staggering Page

Once the user opens the E-Filing page, the user will have to choose the correct role and enter the ARN/CRN number. After entering the correct Captcha, the user shall proceed to login.

GSTAT
GST Appellate Tribunal

GSTAT e-Filing Portal

- e-Filing User Manual**
PDF document describes online filing
Download
- Videos**
Watch tutorials and demonstrations
Watch Videos
- e-Filing Template**
Tool to consolidate data for e-Filing
Download
- Presidential Order & Advisory**
View Presidential Order/Advisory
View Order

Enter ARN/CRN (Application Reference Number/Case Reference Number of APL-1 or APL-3 or RVN-1)

Choose a Role
Tax Payer/Tax Officer/Authorised Representative

Enter ARN/CRN

Enter Captcha

Submit

Important Information

Users are hereby informed that as per order no. GSTAT/Pr. Bench/Portal/125/25- 26, dated 24-09-2025 issued by the Hon'ble GSTAT, only cases in which the Appeals in Form APL-1/APL-3 or orders in notice in Form RVN-1 issued during the period before 31-01-2022 as filed with/issued by with GST Appellate/Revisional Authorities shall be filed through GSTAT web application as specified in the said order. Taxpayer/ Tax officer/ Authorized Representative are requested to proceed using ARN/CRN (Application Reference Number/Case Reference Number of APL-1 or APL-3 or RVN-1). For more information please follow Presidential Order & Advisory.

Statistics



GSTAT e-Filing Nodal Login Page

Click on the Login button to access user login window.

The screenshot displays the GST Appellate Tribunal e-filing portal. The header includes the GST Appellate Tribunal logo and navigation links: Home, About Us, Help Center, Contact Us, Register, and Login. A 'Welcome to GST Appellate Tribunal' banner is visible. The main content area features a 'User Login' modal window with the following fields: GSTAT USER ID, GSTAT PASSWORD, and a Captcha field with an 881BIZ logo. A 'LOGIN' button is positioned below the fields. At the bottom of the modal, there are links for 'Forgot Password' and 'Unlock Account'. A footer contains icons for Cause List, Case Status, Notice, and Judgement. Three callouts provide instructions: 1. Click on Login button, 2. Enter User ID, Password and Captcha, and 3. Click Login to proceed.

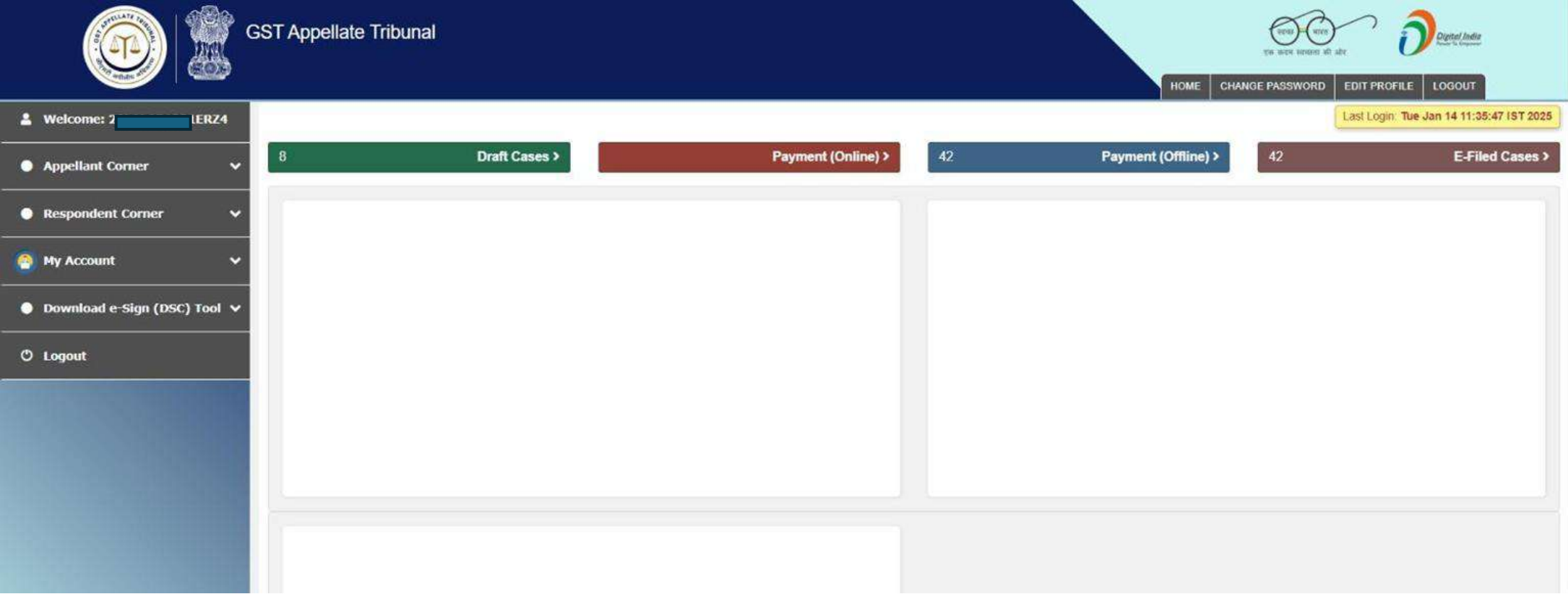
1. Click on Login button

2. Enter User ID, Password and Captcha

3. Click Login to proceed

e-filing Workflow: Dashboard

Dashboard of GSTAT portal looks like below.



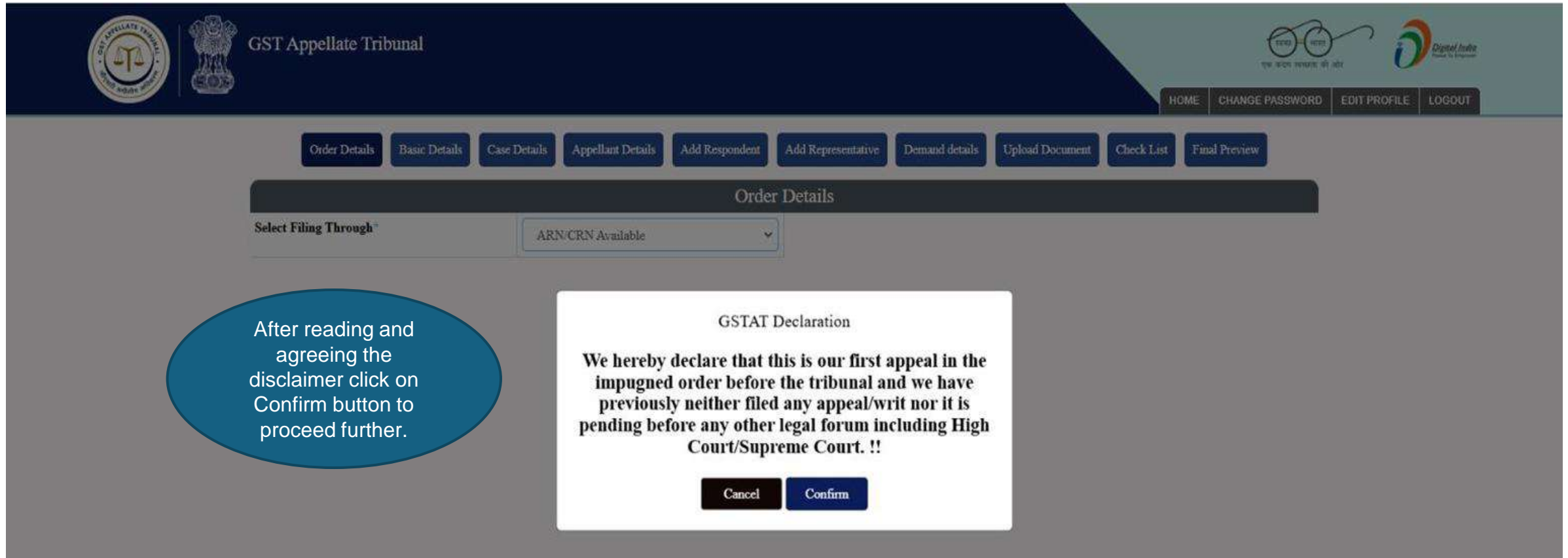
e-filing Workflow: Appeal Filing Navigation Menu

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

The screenshot displays the GST Appellate Tribunal e-filing portal. The header includes the GST Appellate Tribunal logo and the text 'GST Appellate Tribunal'. On the right, there are navigation links: HOME, CHANGE PASSWORD, EDIT PROFILE, and LOGOUT. A user welcome message reads 'Welcome: 29LALAB1221ERZ4'. A 'Last Login' timestamp shows 'Tue Jan 14 11:35:47 IST 2025'. The main navigation menu on the left includes 'Appellant Corner', 'Filing' (with a dropdown arrow), 'Upload Additional Document', 'Re-filing', 'Respondent Corner', 'My Account', 'Download e-Sign (DSC) Tool', and 'Logout'. The 'Filing' dropdown menu is expanded, showing 'Appeal Filing' and 'Application Filing'. Two callout boxes provide instructions: 'Click on Appellant Corner' points to the 'Appellant Corner' menu item, and 'Click on Filing and then click on Appeal Filing' points to the 'Appeal Filing' option in the dropdown. The top navigation bar also features status indicators: 'Draft Cases >', 'Payment (Online) >', '42', 'Payment (Offline) >', '42', and 'E-Filed Cases >'.

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 GST Appellate Tribunal logo and the text "GST Appellate Tribunal". On the right, there are navigation links: HOME, CHANGE PASSWORD, EDIT PROFILE, and LOGOUT. Below the header, a row of buttons provides navigation: 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 displayed in the center, containing the following 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 two buttons: "Cancel" and "Confirm". A blue oval callout on the left side of the modal contains the text: "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.

The screenshot displays the GST Appellate Tribunal e-filing interface. At the top left, there are logos for the GST Appellate Tribunal and the Government of India. The top right features the 'Digital India' logo and navigation links for HOME, CHANGE PASSWORD, and LOGOUT. A horizontal menu contains several tabs: Order Details, Basic Details, Case Details, Appellant Details, Add Respondent, Add Representative, Check List, and Final Preview. The 'Order Details' tab is active, showing a form with the following fields:

Order Details	
Select Filing Through™	ARN/CRN Available
Enter ARN/CRN of APL-01/03/RVN™	<input type="text"/>
	<input type="button" value="Submit"/>

Two callout boxes provide instructions: one on the left states 'Under order details tab, provide order details.' and one on the right points to the Submit button, stating '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 and the 'Digital India' logo. A navigation bar contains buttons for 'HOME', 'CHANGE PASSWORD', and 'LOGOUT'. Below this, a menu of options is visible: '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 value 'ARN/CRN not Available'. A modal window titled 'GSTAT Declaration' is centered on the screen, 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 blue 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.

[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

e-filing Workflow: Appeal Filing : Basic Details

User needs to enter Basic Details on relevant tab.

The screenshot displays the 'Basic Details' tab of the GST Appellate Tribunal e-filing system. The page features a navigation bar with tabs: Order Details, Basic Details, Case Details, Appellant Details, Add Respondent, Document, Check List, and Final Preview. The main form includes the following fields:

- Reference No : -
- Select Act* (Dropdown menu: -- Select Act --)
- Section* (Dropdown menu)
- Add More Act (Button)
- Case Type* (Dropdown menu: 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* (Text area)
- Jurisdiction of Appellate/Revisional authority* (Dropdown menu: --Select State/Center--)
- State/ Zone of Appellate authority* (Dropdown menu)
- Has the original order of adjudication been passed by a common adjudicating authority* (Dropdown menu: Select)
- Appellate/Revisional authority who has passed the impugned order* (Dropdown menu)
- Parentage (Text field: Parentage)

At the bottom of the form is a 'Save and Next' button. The system status bar at the bottom shows the date as 09-09-2025 and the time as 16:20.

e-filing Workflow: Appeal Filing : Case Details

User needs to enter Case Details on this tab.

Order Details				Basic Details		Case Details		Appellant Details		Add Respondent		Add Representative		Demand details		Upload Document		Check List		Final Preview	
Back		Case Detail																		Next	
Reference No : - 20		[Redacted]																			
Grounds of appeal in brief		GST return filing						Prayer				GST filing									
Brief issue of the case under dispute		Testing																			
Category of Case																					
Category of case under dispute		Wrong applicability of a notification issue																			
Notification No		65 [Redacted]						Notification Date				02/02/2025									
Amount involved(In actuals)		100000																			
Add More Category Of Case																					
Case Summary																					
Issue related To		Short or non-payment of tax																			
As per order of adjudicating authority		Testing						As determined by Appellate/Revisional authority				Testing									
As per stand of appellant before Tribunal		Testing						As declared/ claimed by present Appellant				Testing									
Add More Issue																					
About Appellant																					
Constitution/Identification Number		54 [Redacted]						Constitution of Business				Testing									
Statute under which incorporated		Testing																			
Address		CGO , Complex, New Delhi																			
Any other relevant fact		Testing																			
Date of Commencement of business		05/02/2025																			
Nature of Business		Testing																			
Statement of Fact case history																					
Reference/ acknowledgment no.		54 [Redacted]						Action By				Original Adjudicating Authority									
Date		06/02/2025						Brief Narration				GST Filing									
Add More																					
Save And Next																					

e-filing Workflow: Appeal Filing : Appellant Details

Appellant details are auto populated and shown to user.

Order DetailsBasic DetailsCase Details**Appellant Details**Add RespondentAdd RepresentativeDemand detailsUpload DocumentCheck ListFinal Preview

← BackAppellant DetailsNext →

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

e-filing Workflow: Appeal Filing : Adding Respondent

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

Order Details Basic Details Case Details Appellant Details **Add Respondent** Add Representative Demand details Upload Document Check List Final Preview

Back Add Respondent Next

Reference No : - 202 [redacted]

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 [redacted] ar	OS	NIC	93xxxxxxxx40	m*****m@supportgov.in	Edit
2	Ass [redacted] & J)		Delhi	11xxxxxxxx11	a*****2@nic.in	

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 Details Basic Details Case Details Appellant Details Add Respondent Add Representative Demand Final Preview

Back Add Representative Next

Reference No : - 202 [REDACTED] Representative added successfully

Select Appellant * ANO [REDACTED] RA Search Representative* (Please type atleast three letters) [REDACTED] Save

+ ADVOCATE'S LIST

S. No.	Appellant/Respondent Name	Representative Name	Registration/Enrollment No
1	ANO [REDACTED] RA	A [REDACTED]	D-155 [REDACTED]
2	ANO [REDACTED] RA	B [REDACTED]	D/230 [REDACTED]

san
SANDEEP KHURANA(D/756/1001) 1762
SANDEEP
SANJEEV
SANJEEV
SANJAY K
SANYA KA
SANJAY B
SANDEEP
SANGEET
SANJIV KA
SANSKAR
SANJAY B
SANJAY A
SANTOSH KUMAR(MA) 040

e-filing Workflow: Appeal Filing : Adding Representative

User needs to add Representative Details on relevant tab and select as IN-Person.

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 with the slogan 'एक कदम स्वच्छता की ओर' (One step towards cleanliness) and 'Power To Empower'. Navigation links for HOME, CHANGE PASSWORD, EDIT PROFILE, and LOGOUT are visible.

The main navigation bar contains several tabs: Order Details, Basic Details, Case Details, Appellant Details, Add Respondent, Add Representative (selected), Demand details, Upload Document, Check List, and Final Preview.

The 'Add Representative' tab is active, showing a 'Back' button on the left and a 'Next' button on the right. The 'Reference No' field is partially filled with '20'. Below this, there is a 'Select Appellant' dropdown menu with 'ANG' and 'ORA' visible. To the right of this is a 'Search Representative*' field with the text '(Please Type atleast three letters)'. A search input field contains 'inpe', and a dropdown list below it shows 'INPERSON("")-414923'. A 'Save' button is located below the search field.

At the bottom of the form, there is a button labeled '+ ADVOCATE'S LIST'.

e-filing Workflow: Appeal Filing : Demand Details

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

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

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	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
b) Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
c) Penalty	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
d) Fees	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
e) Others	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 Details
- Basic Details
- Case Details
- Appellant Details
- Add Respondent
- Add Representative
- Demand details
- Upload Document
- Check List
- Final Preview

Reference No : - 202 [REDACTED]

Pre-deposit
Court Fees

Demand Confirmed - APLO4
Demand Admitted and Disposed
Payment of Amount Calculated

11/07/2017 - 13/07/2017
Amount Exempted/ Self Calculation Correction
Total

Particulars	Central Tax				State/UT Tax				Integrated Tax →Click Here				Amount demanded 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	<input type="text" value="10000"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
b) Interest	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
c) Penalty	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
d) Fees	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
e) Others	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="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 [redacted]

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

User can enter amount exempted or self calculation correction value.

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
<input checked="" type="radio"/> Yes <input type="radio"/> No		
% of Exemption of pre-deposit amount as determined via higher court or self-calculation correction (Cannot exceed 100%)		
<input type="text" value="50"/>		
<input type="button" value="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 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

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 Details Basic Details Case Details Appellant Details Add Respondent Add Representative Demand details Upload Document Check List Final Preview

Reference No : - 202 [REDACTED]

Pre-deposit Fees Court Fees

Demand Confirmed Demand Admitted and Disputed **Payment 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?

Refresh Save And Next

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 Details Basic Details Case Details Appellant Details Add Respondent Add Representative Demand details Upload Document Check List Final Preview

Reference No : - [Redacted]

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](#)

Bharatkosh Reference No.* Bharatkosh Reference No. **Amount Rs.*** Amount Rs.

Payment Date* dd-mm-yyyy **Bank Name*** Bharatkosh

Branch Name* Bharatkosh **State*** Select State

Save & Continue

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

Enter Bharatkosh reference no.

For offline mode payment, enter Bharatkosh transaction details

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 Details
- Basic Details
- Case Details
- Appellant Details
- Add Respondent
- Add Representative
- Demand details
- Upload Document
- Check List
- Final Preview

Reference No : - 202 [REDACTED]

Pre-deposit

Court Fees

Your Payable Amount is :

1000 Rupees

Your 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 [REDACTED]	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 [redacted]

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	<input checked="" type="radio"/> Online (Pay Fees through Net Banking/Credit Card/Debit Card) <input type="radio"/> 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.

1 Payment Purpose 2 Depositor's Details 3 Confirm Info 4 Pay

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	DDO 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.

<input checked="" type="radio"/> FEDERAL BANK Success Rate 100.00 %	<input type="radio"/> AXIS BANK Success Rate 87.34 %	<input type="radio"/> Kotak Success Rate 66.67 %	<input type="radio"/> HDFC BANK Success Rate 66.67 %	<input type="radio"/> State Bank of India Success Rate 42.11 %	<input type="radio"/> SOUTH INDIAN Bank Success Rate 0.00 %
<input type="radio"/> ICICI Bank Success Rate 0.00 %	<input type="radio"/> KVB Kaveri Vysya Bank Success Rate 0.00 %	<input type="radio"/> Pay Gov India Success Rate 0.00 %	<input type="radio"/> Indian Bank Success Rate 0.00 %	<input type="radio"/> CITY UNION BANK LTD Success Rate 0.00 %	<input type="radio"/> Bank of Baroda 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



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 reinstantiate 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



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

e-filing Workflow: Appeal Filing : Document Upload

Showing various options to upload documents.

Order Details Basic Details Case Details Appellant Details Add Respondent Add Representative Payment Upload Document Check List Final Preview

Back Add Document Next

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

Document in the sequence in which it appears in the document type dropdown.
the document with proper pdf bookmarking.
by 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
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

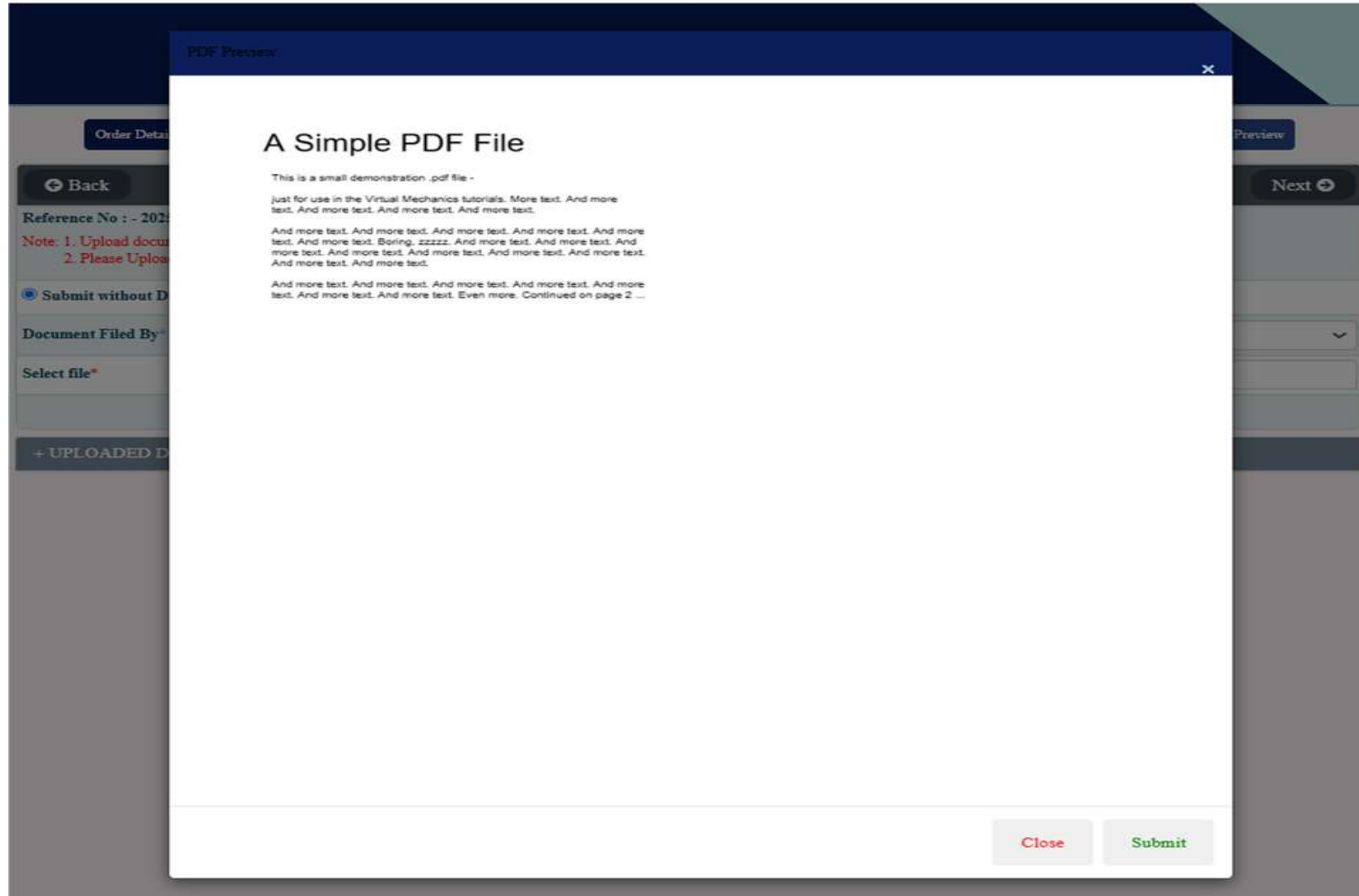
+ UPLOADED DOCUMENT'S LIST

Click Next after adding all documents to proceed to next screen

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

BackAdd DocumentNext

Reference No : - 2 [REDACTED] 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-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

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

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 ▾	

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 <input type="checkbox"/>	<input type="text"/>
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 <input type="checkbox"/>	<input type="text"/>
29	Any other	Yes <input type="checkbox"/>	<input type="text"/>

Save And Next

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

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 Details Basic Details Case Details Appellant Details Add Respondent Add Representative Demand details Upload Document Check List Final Preview

Reference No : - 20 [REDACTED] Date & 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 [REDACTED]
 2. Name of the appellant: ANG [REDACTED]
 3. Address of the appellant: 251 [REDACTED]
 4. Respondent(s):

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

5. Order appealed against: Demand Order Number: Z [REDACTED] 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 [REDACTED] 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/MOVRFD 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	[REDACTED]	[REDACTED]
INPERSON	[REDACTED]	[REDACTED]
test@87	[REDACTED]	[REDACTED]
Rajesh	[REDACTED]	[REDACTED].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/narrative 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	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) 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)

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.	CSS Tax	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

I, **ANGAD JASBIR SINGH**, 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 JASBIR SINGH**
 Date: **08-07-2025**
 Designation: **CA**

-Signature-

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

No file chosen

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	[REDACTED]
Date of filing	: 26-03-2025	
Time of filing	: 03:58:29 PM	
Filing/Provisional Acknowledgment Number	: 20	[REDACTED]
Name of the person filing the appeal	: AN	[REDACTED]
Appeal Fees	: 1000	
Transaction ID	: 01	[REDACTED]
Place	: Delhi	
Date	: 26-03-2025	

ON Behalf of GST Appellate Tribunal

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

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

Print & download options



Support & Resources Portal Access

- For assistance or queries, please utilize the 'Help', 'FAQ', or 'Contact Us' sections available on the GSTAT e-Filing portal.
- Utilize the "Forgot User ID / Password" and "Unlock Account" features on the login page, if needed.

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