GOODS AND SERVICES TAX RULES, 2017

APPEAL AND REVISION FORMATS

TaxGuru.in - Complete Tax Solution List of Forms

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[See Rule -----]

Appeal to Appellate Authority

- 1. GSTIN/ Temporary ID/UIN -
- 2. Legal name of the appellant -
- 3. Trade name, if any –
- 4. Address -5. Order no. -
- Order date -
- 6. Designation and address of the officer passing the order appealed against -
- 7. Date of communication of the order appealed against -
- 8. Name of the authorized representative -
- 9. Details of the case under dispute -
- (i) Brief issue of the case under dispute -
- (ii) Description and classification of goods/ services in dispute-
- (iii) Period of dispute-
- (iv)Amount under dispute:

Description	Central	State/UT tax	Integrated	Cess
	tax		tax	
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- (v) Market value of seized goods
- 10. Whether the appellant wishes to be heard in person Yes / No
- 11. Statement of facts:-
- 12. Grounds of appeal:-
- 13. Prayer:-

14. Amount of demand created, admitted and disputed

Particulars of	Pa	articulars	Central	State/	Integrated	Cess	Total a	imount
demand/			tax	UT tax	tax			
refund		a) Tax/ Cess					< total >	
	Amount	b) Interest					< total >	
of demand created		c) Penalty					< total >	< total >
	(A)	d) Fees					< total >	
	(11)	e) Other charges					< total >	
	Amount	a) Tax/ Cess					< total >	
	of	b) Interest					< total >	< + a + a 1 >
demand		c) Penalty					< total >	< total >
	admitted	d) Fees					< total >	

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10					<u> </u>	

	<u>1 a Ouru.iii - Our</u>				
(B)	e) Other charges	•		< total >	
	a) Tax/ Cess			< total >	
Amoun	0) morest			< total >	
of dema disputed	C) Penalty			< total >	< total >
(C)	d) Fees			< total >	
	e) Other charges			< total >	

15. Details of payment of admitted amount and pre-deposit:-

(a) Details of payment required

Particulars		Centra l tax	State/ UT tax	Integr ated	Cess	Total a	amount
		i tux	tu 21	tax			
	Tax/ Cess					< total >	
	Interest					< total >	
a) Admitted amount	Penalty					< total >	1
	Fees					< total >	< total >
	Other charges					< total >	
b) Pre-deposit (10% of disputed tax)	Tax/ Cess					< total >	

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

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

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

Sr. No.	Description	Amount payable			Debit	Amount paid				
INO.		Integrated	Central	State/UT	CESS	entry no.	Integrated	Central	State/UT	CESS
		tax	tax	tax			tax	tax	tax	
1	2	3	4	5	6	7	8	9	10	11

Form GST APL – 02

[See Rule < __ >]

Acknowledgment for submission of appeal

<Name of applicant><GSTIN/Temp ID/UIN/Reference Number with date >

Your appeal has been successfully filed against < Application Reference Number >

- 1. Reference Number-
- 2. Date of filing-
- 3. Time of filing-
- 4. Place of filing-
- 5. Name of the person filing the appeal-
- 6. Amount of pre-deposit-
- 7. Date of acceptance/rejection of appeal-
- 8. Date of appearance-
- 9. Court Number/ Bench

Place: Date:

Date:

Time:

Court:

< Signature>

Name: Designation:

Bench:

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

Form GST APL - 03 [See Rule < >]

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

1. Name and designation of the appellant

Name-

Designation-Jurisdiction-

State/Center-

Name of the State-

- 2. GSTIN/ Temporary ID /UIN-
- 3. Order no. Date-
- 4. Designation and address of the officer passing the order appealed against-
- 5. Date of communication of the order appealed against-
- 6. Details of the case under dispute-
 - (i) Brief issue of the case under dispute-
 - (ii) Description and classification of goods/ services in dispute-
 - (iii) Period of dispute-
 - (iv) Amount under dispute-

Description	Central tax	State/ UT	Integrated	Cess
		tax	tax	
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- 7. Statement of facts-
- 8. Grounds of appeal-
- 9. Prayer-
- 10. Amount of demand in dispute, if any -

Particulars of demand/refun	Pa	rticulars	Central	State/UT	Integrated	Cess	Total an	nount
demand/return		1	tax	tax	tax			
d, if any		a) Tax/ Cess					< total >	
	Amount of demand created, if any (A)	b) Interest					< total >	<
		c) Penalty					< total >	total
		d) Fees					< total >	>
		e) Other charges					< total >	

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

Date:

< Signature>

Name of the Applicant Officer: Designation: Jurisdiction:

Form GST APL – 04

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[Refer Rule < >]

Summary of the demand after issue of order by the Appellate Authority, Tribunal or Court

Order no. -

Date of order -

- 1. GSTIN/ Temporary ID/UIN -
- 2. Name of the appellant-
- 3. Address of the appellant-
- 4. Order appealed against- Number- Date-
- 5. Appeal no. Date-
- 6. Personal Hearing -
- 7. Order in brief-
- 8. Status of order- Confirmed/Modified/Rejected
- 9. Amount of demand confirmed:

Particulars	Central tax		State	ate/UT tax Integrated tax		C	ess	Т	otal	
	Disputed	Determin	Dispu	Determin	Disputed	Deter	Disput	Determin	Disputed	Determine
	Amount	ed	ted	ed	Amount	mined	ed	ed	Amount	d
		Amount	Amou	Amount		Amou	Amoun	Amount		Amount
			nt			nt	t			
1	2	3	4	5	6	7	8	9	10	11
a) Tax										
b) Interest										
c) Penalty										
d) Fees										
e) Others										
f) Refund										

Place: Date:

< Signature>

< Name of the Appellate Authority> Designation: Jurisdiction:

Form GST APL – 05

[See Rule -----]

Appeal to the Appellate Tribunal

- 1. GSTIN/ Temporary ID /UIN -
- 2. Name of the appellant -
- 3. Address of the appellant –
- 4. Order appealed against- Number- Date-
- 5. Name and Address of the Authority passing the order appealed against -
- 6. Date of communication of the order appealed against -
- 7. Name of the representative -
- 8. Details of the case under dispute:
 - (i) Brief issue of the case under dispute
 - (ii) Description and classification of goods/ services in dispute
 - (iii) Period of dispute
 - (vi) Amount under dispute:

Description	Central tax	State/UT	Integrated	Cess
		tax	tax	
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- (vii) Market value of seized goods
- 9. Whether the appellant wishes to be heard in person?
- 10. Statement of facts
- 11. Grounds of appeal
- 12. Prayer

Particulars of	Particulars		Central	State/UT	Integrated	Cess	Total ar	nount
demand			tax	tax	tax			
	Amount	a) Tax/ Cess					< total	
	demanded/						>	<
	rejected >,	b) Interest					< total	total
	if any	b) interest					>	>
	(A)	c) Penalty					< total	

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				>	
	d) Fees			< total	
				>	
	e) Other			< total	
	charges			>	
	a) Tax/ Cess			< total	
	a) 1 ax/ Cess			>	
	b) Interest			< total	
Amou	int	_		>	
unde	c) Penalty			< total	< total
dispu	te			>	total >
(B)	d) Fees			< total	
		_		>	
	e) Other			< total	
	charges			>	
	a) Tax/ Cess			< total	
				>	
	b) Interest			< total	
Amou				>	<
admitt	\rightarrow D 1/			< total	total
(C)	e a la companya de la	_		>	
	d) Fees			< total	
		-		>	
	e) Other			< total	
	charges			>	

14. Details of payment of admitted amount and pre-deposit:

(a) Details of amount payable :

Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total a	imount
a) Admitted amount	Tax/ Cess Interest Penalty Fees Other charges					< total > < total > < total > < total > < total >	< total >
b) Pre-deposit (20% of disputed tax)	Tax/ Cess					< total >	

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 20% of the disputed admitted tax and cess)

Sr.	Description	Tax	Paid through	Debit		Amount o	f tax paid	
No.		payable	Cash/ Credit Ledger	entry no.	Integrated tax	Central tax	State/UT tax	CESS

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Cross-objections before the Appellate Authority / Appellate Tribunal

Sr. No.	Particulars									
1	Appeal No Date of filing -									
2	GSTIN/ Temporary ID/UIN-									
3	Name of the appellant-									
4	Permanent address of the appellant-									
5	Address for communication-									
6	Order no.		Date-							
7.	Designation and Address of the officer pa	ssing the order	appealed agains	t-						
8.	Date of communication of the order appealed against-									
9.	Name of the representative-									
10.	Details of the case under dispute-									
(i)	Brief issue of the case under dispute-									
(ii)	Description and classification of goods/ services in dispute-									
(iii)	Period of dispute-									
(iv)	Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess					
	a) Tax									
	b) Interest									
	c) Penalty									
	d) Fees									
	e) Other charges (specify)									
(v)	Market value of seized goods-									
11	State or Union Territory and the Commissionerate (Centre) in which the order or decision was passed (Jurisdiction details)-									
12	Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or the Commissioner of State/Central tax/UT tax, as the case may be-									
	Whether the decision or order appealed ag	ainst involves a	any question rel	ating to place of	supply -					
13	Yes No									

14	In case	In case of cross-objections filed by a person other than the Commissioner of State/UT tax/Central tax							
		 (i) Name of the Adjudicating Authority- (ii) Order Number and date of Order- (iii) GSTIN/UIN/Temporary ID- (iv) Amount involved: 							
	Head		Tax	Interest	Penalty	Refund	Total		
	Integra	ited							
	tax								
	Centra	l tax							
	State/U	JT							
	tax								
	Cess								
15	Details	s of pay	ment		I				
	Head		Tax	Interest	Penalty	Refund	Total		
	Centra	l tax							
	State/U	JT							
	tax								
	Integra	ited							
	tax Cess								
	Cess								
	Total								
16	In case	of cros	s-objectio	ons filed by the Cor	nmissioner State/UT tax	Central tax:	i		
	(i)	Amo dispu		demand dropped o	r reduced for the period	of			
	(ii)								
	(11)		unt of inte d of dispu		ed or reduced for the				
	(iii)	Amo dispu		und sanctioned or a	llowed for the period of				
	(iv)	Whe	ther no or	lesser amount imp	osed as penalty				
		TOT							
17	Reliefs	claime	d in mem	orandum of cross -	objections.				
18	Ground	ds of Cı	oss objec	tion					

	Verification
I,	the respondent, do hereby declare that what of my information and belief.
Verified today, the	day of20
Place: Date:	<signature></signature>
	Name of the Applicant/ Officer: Designation/Status of Applicant/ officer:

Form GST APL -07

[See Rule -----]

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

1. Name and Designation of the appellant Name:

Designation

Jurisdiction

State/Center-

Name of the State:

- 2. GSTIN/ Temporary ID /UIN-
- 3. Appellate Order no. Date-
- 4. Designation and Address of the Appellate Authority passing the order appealed against-
- 5. Date of communication of the order appealed against-
- 6. Details of the case under dispute:
 - (i) Brief issue of the case under dispute-
 - (ii) Description and classification of goods/ services in dispute-
 - (iii) Period of dispute-
 - (iv) Amount under dispute:

Description	Central tax	State/UT	Integrated	Cess
		tax	tax	
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- 7. Statement of facts-
- 8. Grounds of appeal-
- 9. Prayer-
- 10. Amount demanded, disputed and admitted:

Particulars of	Particulars		Central	State/	Integr	Cess	Total a	nount
demand, if			tax	UT tax	ated			
any					tax			
		a) Tax/ Cess					< total >	
	Amount of demand	b) Interest					< total >	
	created, if	c) Penalty					< total >	< total
	any (A)	d) Fees					< total >	
	()	e) Other					< total >	

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

Place: Date:

< Signature >

Name of the Officer: Designation: Jurisdiction:-

Form GST APL – 08 [See Rule-----]

Appeal to the High Court under section 117

- 1. Appeal filed by ----- Taxable person / Government of <-->
- 2. GSTIN/ Temporary ID/UIN-Name of the appellant/ officer-
- 3. Permanent address of the appellant, if applicable-
- 4. Address for communication-
- 5. Order appealed against Number Date-
- 6. Name and Address of the Appellate Tribunal passing the order appealed against-
- 7. Date of communication of the order appealed against-
- 8. Name of the representative
- 9. Details of the case under dispute:
 - (i) Brief issue of the case under dispute with synopsis
 - (ii) Description and classification of goods/ services in dispute
 - (iii) Period of dispute
 - (iv) Amount under dispute

Description	Central tax	State/ UT	Integrated	Cess
		tax	tax	
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- (v) Market value of seized goods
- 10. Statement of facts
- 11. Grounds of appeal
- 12. Prayer
- 13. Annexure(s) related to grounds of appeal

Verification

I, < ______ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place: Date:

<Signature>

Name: Designation/Status: