



GOODS & SERVICES TAX APPELLATE TRIBUNAL (GSTAT)

DEPARTMENT OF REVENUE, MINISTRY OF FINANCE

6<sup>TH</sup> FLOOR, TOWER-I, JEEVAN BHARTI BUILDING

CONNAUGHT PLACE, NEW DELHI-110001

E.No- GSTAT/ Pr. Bench/Portal/125/2025-26 3368  
10/03/26

Date – 10.03.2025

### **INSTRUCTIONS**

APL-05 must contain soft copies of Show Cause Notice (SCN), Order-in-Original (OIO), Order-in-Appeal (OIA), Statement of Facts and grounds of appeal. Pre deposit and Court fees are compulsory. However, if there are any orders of the Higher Courts for exemption of Court Fee / Pre Deposit then flag (defect) should not be raised.

In case the Appellant prefers Under Sub-Section (1) of Section 112 by attaching a scanned copy certified OIO, OIA and if the Scrutiny officer is satisfied from the endorsement made therein by the issuing Authorities, that it is a certified copy of OIO or OIA, a flag(defect) should not be raised.

The Appellant taxpayer shall also upload a copy of the Authorization issued in favour of the tax professional or Vakalatnama executed in the name of an Advocate.

As far as the application filed by the Revenue under Sub-Section (3) of Section 112 are concerned, the following document are necessary.

1. Show Cause Notice.
2. Order in Original
3. Order in Appeal.
4. Opinion of the Commissioner directing his officer to make the application.
5. Statement of facts.
6. Grounds of appeal.

No Court Fee / Pre Deposit is required in appeal filed by the Revenue (Department).

One Verification and Digital Signature of appellant is required.

This issues with the approval of President, GSTAT.

Saurav Suman Shardool,  
Registrar, GSTAT.