



THE INSTITUTE OF CHARTERED  
ACCOUNTANTS OF INDIA



# **Navigating the GSTAT Portal - *Appeal Filing Walkthrough***

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***02.06.2026***

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e-Filing at [efiling.gstat.gov.in](http://efiling.gstat.gov.in)

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Deadline: 30.06.2026 for pre-April 2026 orders

# Introduction

GSTAT Portal — Overview & Purpose

## Introduction to GSTAT Portal

- ◆ Appeal before Appellate Tribunal filed in Form GST APL-05 electronically, along with relevant documents.
  - ◆ Dedicated portal: <https://efiling.gstat.gov.in> — now fully operational
  - ◆ Similar to GST returns, e-way bills, e-invoices — specialized digital infrastructure for tribunal proceedings.
  - ◆ Initiate filing process without waiting for deadline — 30.06.2026 for orders communicated before 01.04.2026.
  - ◆ Deadline extended to 31.12.2026 ?? - No
- = Deadline of earlier instructions dt 20<sup>th</sup> January, 2026 for registry **“to keep a lenient view during the scrutiny of documents”** is extended till 31<sup>st</sup> December, 2026 – Instructions dt. 14<sup>th</sup> May, 2026.

# Relevant Rules & Provisions

GSTAT (Procedure) Rules, 2025 & CGST Act

## Legal Framework — Hierarchy of Rules

### Governing Legislation

- ◆ CGST Act & Rules made thereunder — primary legislation.
- ◆ GSTAT (Procedure) Rules, 2025 — regulate procedure of Appellate Tribunal under Section 111 of CGST Act. [*..subject to the other provisions of this Act and the rules made thereunder, the Appellate Tribunal shall have power to regulate its own procedure.*]

### Critical Observation

- ◆ At multiple places, GSTAT (Procedure) Rules, 2025 appear to travel BEYOND the CGST Rules, 2017.
- ◆ CGST Act and Rules SHALL ALWAYS PREVAIL over GSTAT (Procedure) Rules, 2025.

⚠ **Key Issue:** Government may consider aligning these rules to avoid potential disputes in the future.

## Rule 18 — Filing of Appeal

### Rule 18(2) — One Appeal Per Order

- ◆ Appellant shall file ONE appeal in Form APL-05 against the Appellate Authority order.

### Rule 18(3) — Multiple Orders / Persons

- ◆ **(a)** More than one OIO in impugned order → Appeal to be filed as many as the number of the orders-in-original
- ◆ **(b)** More than one person in impugned order → each aggrieved person files appeal SEPARATELY.

⚠ **Key Issue: *No common or joint appeal shall be entertained.***

## Rule 20 — Contents of Appeal form and Presentation

- ◆ Form of appeal shall set forth concisely and under distinct heads – avoid unnecessary elaboration or repetition.
- ◆ Grounds of appeal shall be numbered consecutively
- ◆ Double spacing, A4 size paper, duly paged, indexed and tagged.
- ◆ Every form of appeal/ Application/ cross objections shall be **Signed & verified** by appellant / applicant / respondent or authorized representative.
- ◆ The appellant or applicant or respondent or the authorized representative shall **certify as true copy** the documents produced before the Appellate Tribunal.

## Rule 21 — Certified Copy & Rule Conflict

- ◆ Every appeal must be accompanied by a CERTIFIED COPY of the order appealed against.
  - › **Certified copy** = original copy received by party, OR copy authenticated by concerned department, OR copy authenticated by authorized representative of appellant or respondent.
  
- ◆ Rule mandates to upload all relied upon documents and other relevant documents alongwith appeal – No paper book concept similar to CESTAT
  
- ◆ ⚠ **Key Issues** : Documents other than copy of order appealed against are to be certified ?
  - ✓ Rule 20 – Certify as true copy **Vs** Rule 21 - Certified copy
  - › Conjoint reading of both rule – (i) Impugned order – Certified copy (ii) other documents – certify as true copy

## Rule 21 — Certified Copy & Rule Conflict

### Conflict: Rule 21(1) GSTAT Rules Vs Rule 110(4) CGST Rules

- ◆ CGST Rule 110(4): Where order not uploaded on portal → 'SELF-CERTIFIED' copy required.
- ◆ GSTAT Rule 21(1): Always requires 'CERTIFIED COPY' (authenticated).

⚠ **Key Issues:** Government clarification needed on this conflict.

- For portal-uploaded orders : original soft copy may be uploaded.
- For physical orders : authenticate as per Rule 21(1).

## Key Rules — 22, 23

### Rule 22 — Signing

- ◆ All documents including relied upon documents → Name and signature by authorized representative at the foot.

### Rule 23 — Language and translation of documents

- ◆ All documents intended to be used in proceedings before Tribunal must be in English or duly translated before filing
- ◆ Translated document – shall be agreed by both parties or certified true translated copy by authorized representative of parties

## Key Rules — 31

### Rule 31 — Grounds of Appeal

- ◆ Appellant to confine to stated grounds except by leave of the Appellate Tribunal
- ◆ Tribunal shall not be confined to the grounds set forth in appeal

#### **Tip :**

- Include ALL grounds — leaving any ground may cause irreparable damage.
- Which grounds to include – matter of litigation strategy

## Key Rules —33

### Rule 33 — Respondent

- ◆ Commissioner concerned = respondent.
- ◆ The Appellate Authority is NEVER the respondent.

## Key Rules — 45 (Production of additional evidence)

- ◆ Generally NOT allowed. 2 Exceptions :

### **Tribunal is of the opinion**

- ✓ Additional evidence to be filed to enable it to pass orders ; **or**
  - ✓ if adjudicating authority or the appellate or revisional authority has decided the case **without giving sufficient opportunity to any party to adduce evidence**
- 
- ◆ ›Rule 112 CGST (4 grounds) **Vs** Rule 45 GSTAT Rules (2 grounds).

## Key Rules — 45 (Production of additional evidence)

### ◆ Rule 112 CGST Rules –

Appellant shall not be allowed to produce any evidence other than evidence produced by him in earlier proceedings except -

- (i) where the adjudicating authority or the Appellate Authority has **refused to admit evidence** which ought to have been admitted; or - **Not Covered**
- (ii) where the **appellant was prevented by sufficient cause from producing the evidence** which he was called upon - **Not Covered**
- (iii) where the **appellant was prevented by sufficient cause from producing the evidence which is relevant to any ground of appeal – Not Covered**
- (iv) where the adjudicating authority or, the Appellate Authority has **made the order** appealed against **without giving sufficient opportunity to the appellant to adduce evidence - Covered**

## GSTAT President's Instructions — 10th March, 2026

### Mandatory Documents in APL-05

- ◆ APL-05 must contain: Show Cause Notice, Order-in-Original (OIO), Order-in-Appeal (OIA), Statement of Facts, Grounds of Appeal.
- ◆ PRE-DEPOSIT and COURT FEES are mandatory for filing.

### Regarding Certified Copies

- ◆ Scanned copy of certified OIO/OIA with endorsement from **issuing authority** = certified copy.  
No further defects to be raised.

### Signature

- ◆ One verification and **Digital signature** of appellant is required.

# Checklist & Preliminaries

Indicative Document Checklist Before Filing Appeal

## Pre-Appeal Checklist — Part 1 of 3

### Sec. 61 – Scrutiny of Returns

1. Notice ASMT 10 | 2. Reply ASMT 11 (Form) | 3. Order ASMT 12 (if any)

### Sec. 65 – Departmental Audit

4. Notice ADT 01 | 5. Document submissions | 6. Date of visit to POB | 7. Audit discrepancies issued | 8. Reply to discrepancies | 9. Audit Report ADT 02 | 10. Other communications

### Sec. 67 – Inspection, Search & Seizure

11. Authorization INS 01 | 12. Seizure Order INS 02 | 13. Other orders by investigating authority | 14. Applications before investigation authority | 15. Retraction of statements

### Sec. 68/129/130 – Vehicle & Goods Detention

16. All orders & communications from MOV-01 to MOV-11

*\* This checklist is indicative and not exhaustive. Adapt based on facts of each case.*

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## Pre-Appeal Checklist — Part 2 of 3

### SCN Stage (17–23)

17. Form DRC 01A | 18. Show Cause Notice + DRC 01 | 19. Other pre-SCN communications  
20. Copy of SCN reply | 21. Personal hearing communications | 22. Any other communication  
| 23. Order of adjudicating authority + DRC 07

### Appeal Stage (24–28)

24. Form APL 01 (application + acknowledgement) | 25. Form APL 02 (admission/rejection)  
26. Communications for personal hearings | 27. Additional submissions | 28. Appellate  
Authority order + APL 04

*\* This checklist is indicative and not exhaustive. Adapt based on facts of each case.*

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## Pre-Appeal Checklist — Part 2 of 2

### Revisional Proceedings (29–32)

- 29. Notice Form RVN-01 | 30. Material/evidence placed by revisional authority
- 31. Reply to notice | 32. Order of revisional authority

### General (33–36)

- 33. List of all issues from original proceedings carried to Tribunal
- 34. List of evidence on record (Department & Appellant) | 35. Demand admitted & paid details
- 36. Rectification applications filed and outcome

*\* This checklist is indicative and not exhaustive. Adapt based on facts of each case.*

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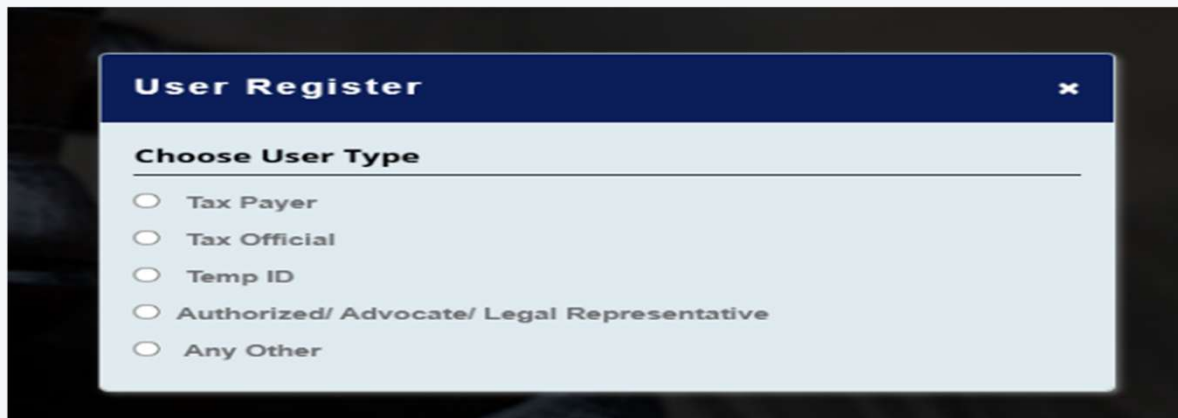
# Filing Appeal on GSTAT Portal

Step-by-Step Process — Form GST APL-05

## Registration on GSTAT Portal

- ◆ Appeal filing currently enabled through **TAXPAYER LOGIN ONLY**
- ◆ Once appeal filed and AR designated, AR can: re-file, upload additional documents, file Interlocutory Applications (IA) through their own login.

### Registration Steps:



The screenshot shows a 'User Register' dialog box with a dark blue header and a light blue body. The title bar contains 'User Register' and a close button (x). Below the title bar, the text 'Choose User Type' is followed by a horizontal line. Underneath the line, there are five radio button options: 'Tax Payer', 'Tax Official', 'Temp ID', 'Authorized/ Advocate/ Legal Representative', and 'Any Other'.

*Step 1: Choose User Type — Tax Payer*

# Registration on GSTAT Portal

The screenshot shows the 'e-filing User Registration (as Tax Payer)' form. The form is divided into several sections. On the left, there are input fields for 'GSTIN\*', 'Mobile Number\*', 'Name\*', 'Jurisdiction\*', 'Login Id\*', and 'E-mail Id\*'. On the right, there are input fields for 'Address\*', 'Pin-code\*', and 'Designation\*'. A captcha 'QYS35L' is displayed in the center, with a 'Fetch Data' button to its right. At the bottom, there are 'Back' and 'Reset' buttons.

**Step 2: Fill Registration Details (GSTIN, Mobile, Name, etc.)**

**Step 3: Generate Credentials → Login to portal → Navigate to Appellant Corner → Appeal Filing**

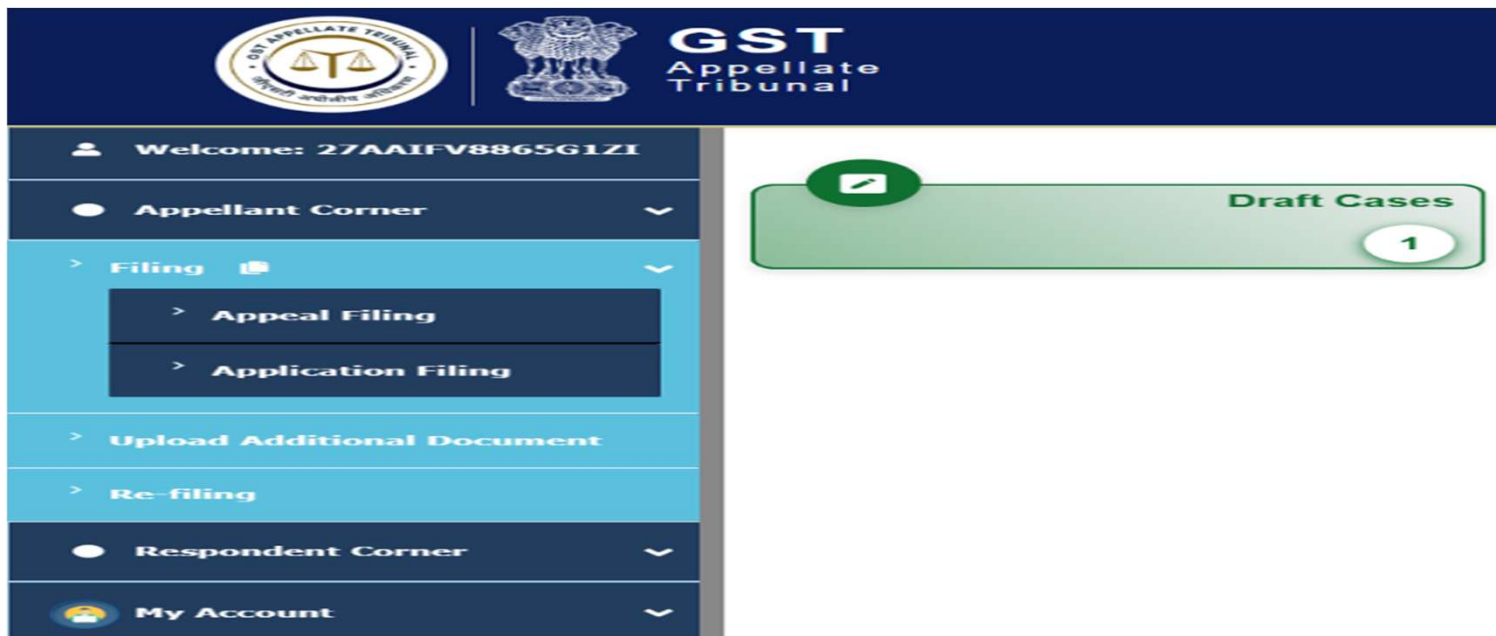
**⚠ Key Issue :** In case of partnership firm or Pvt Ltd Company etc. appellant's jurisdiction is getting auto-populated based on primary signatory's residential address.

## Portal Navigation — Appellant Corner

◆ Navigate to **Appellant Corner** → **Filing** → **Appeal Filing** to open the filing window.



⚠ **Key Issue:** Portal does NOT allow proceeding to the next tab unless previous tab details are complete.


💡 **Tip:** Download the **offline draft Excel e-filing sheet** from GSTAT portal to prepare all sections in advance.



## Tab 1: Order Details — ARN/CRN Available

- ◆ Enter ARN of appeal on APL -04 (sr. no. 5 of APL 04) - [Docs\GST APL-04.pdf](#)
- ◆ Remaining details (including Communication Date) will get auto-populated.

**GST**  
Appellate  
Tribunal

Digital India  
Power To Empower

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

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

### Order Details

Select Filing Through\*


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

### ORDER'S LIST

S. No.	GST Number	Order Number	Order Date	Select
1	27[REDACTED]	ZD271225021395K (APL 04)	04/12/2025	<input type="radio"/>

Tab 1 — Order Details (ARN/CRN available — auto-populated)

## Tab 1: Order Details — ARN/CRN Available

Order Details			
Order Appeal Against	APL 04	Appellate/Revisional Authority Order Number	ZD271225021395K
APL01 Appellant Name	VEDANT	Appellate/Revisional Authority Order Type	Demand Order
Appellate/Revisional Authority Passed By (Designation)	KRISHNA R	Appellate/Revisional Authority Date of Order	04/12/2025
Appellate/Revisional Authority Order Communication Date	04/12/2025	Order Id of original adjudication order	ZD271223097231K
Date of original adjudication order	29/12/2023	Period of Dispute From	01/07/2017
Period of Dispute To	31/03/2018	Market value of seized goods (if any)	
View Impugned Order			
		<input type="button" value="Confirm"/> <input type="button" value="This is not the Order"/>	

**⚠ Key Issue:** 'Appellate/Revisional Authority Order Communication Date' auto-populates as portal upload date — NON-EDITABLE. If communication date is disputed, select 'ARN/CRN not available' and fill manually.



# Tab 1: Order Details — ARN/CRN Not Available – Manual Entry

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		
<input type="button" value="Confirm"/>			

- Select Order Appeal Against
  - APL 02 (Rejected)
  - APL 04
  - Revisional Order
- Select Order Type
  - Demand Order
  - Registration Order
  - Recovery Order
  - Refund Order
  - Enforcement Order
  - Lut Order
  - Other order
- Select Authority Type
  - Appellate Authority
  - Revisional Authority

## Tab 2: Basic Details

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

Basic Details			
Reference No : -			
Select Act*	CGST & SGST	Section*	Section-112
Select Act*	IGST	Section*	Section-112 
Select Act*	Cess	Section*	Section-20 
<a href="#">Add More Act</a>			
Case Type *	Appeal	Does the appeal/application involve any issue over which only the Principal Bench has jurisdiction in terms of the provisions of the Act or rules/notification made/issued thereunder *	No
Jurisdiction of Appellate/Revisional authority*	--Select State/Center--	State/ Zone of Appellate authority *	
Has the original order of adjudication been passed by a common adjudicating authority*	Select	Appellate/Revisional authority who has passed the impugned order*	
Parentage	Parentage		

- **Select Act** : Depending on the demand confirmed, CGST & SGST or IGST Act is to be selected from Drop Down list and in such case sole option of section 112 will appear. Where dispute relates to “Cess”, option “Cess” is to be selected from dropdown list.
- **Principal Bench Jurisdiction** : As per proviso to section 109(5) of CGST Act, where any of the issues involved relates to the place of supply issues, the case shall be heard only by the Principal Bench. Hence, option “Yes” is to be selected.(CH V of IGST Act)

## Tab 2: Basic Details

- **Jurisdiction of Appellate/ Revisional Authority :** State /Center

### **⚠ Key Issue:**

#### **1) Investigation in MH by DGGI Delhi – Jurisdictional GSTAT Bench ?**

- CAA (Common Adjudicating Authority) – Refer N.N 02/2022 – CT dt. 11<sup>th</sup> March 2022
- If adjudicated by Delhi CAA – 1<sup>st</sup> Appeal Jurisdiction Delhi FAA – 2<sup>nd</sup> Appeal Jurisdiction GSTAT Delhi

#### **2) Goods transported from MH to UP. GJ authorities inspected vehicle carried Sec 129/130 of CGST Act Proceedings.**

- 1<sup>st</sup> Appeal Jurisdiction GJ FAA - 2<sup>nd</sup> Appeal Jurisdiction GSTAT GJ **(Temp id registration issue)**

- **State/ Zone of Appellate Authority :**




- Name of States will appear if Appellate Jurisdiction is selected as State.
- Name of zones will appear if Appellate Jurisdiction is selected as Center.

- **Appellate Authority who passed the impugned order :**

Upon appropriate selection is previous options, a list of offices of appellate authorities in respective zones/ states will appear. Appropriate option is to be selected. Copy of impugned order of Appellate Authority shall be referred to in this regard.

## Tab 3: Case Details —Grounds, Prayer, Brief Issue

- ◆ Provide **Brief Grounds of Appeal, Issue Under Dispute, and Prayer** - limit upto 2000 characters - Use pointers only - detailed arguments to go in APL-05

Case Detail 	
Reference No : - 2026127201000138	
Grounds of appeal in brief* 	Prayer* 
Brief issue of the case under dispute* 	


1. Impugned Order is bad in law in so far as no finding has been reached on the

1. Appellant most respectfully prays

&#40;i&#41; Difference noticed in

 **Tip :** Provide details in a manner so that it shall be able to present gist of the case.

## Tab 3: Case Details —Category of case

Category of Case			
Category of case under dispute*	Determination of tax not paid or short pai		
Select Gst Section*	CGST Section 73. Determination of tax p	Select Gst Rule*	CGST Rule 142. Notice and order for der
Amount involved( In actuals)	4716083		
Category of case under dispute*	Excess ITC availed/utilized u/s 73		
Select Gst Section*	CGST Section 73. Determination of tax p	Select Gst Rule*	CGST Rule 142. Notice and order for der
Amount involved( In actuals)	2134191		
<input type="button" value="Add More Category Of Case"/>			

- There are 38 options in dropdown list (**annexure B to Form APL 05 can be referred**). Appellant needs to select appropriate category.
- Upon selection of appropriate category of dispute, relevant section and rule are to be selected along with amount disputed.
- Based on Category of the case, working days are allotted. [Docs\GSTAT Office Order No. 3.pdf](#)

## Tab 3: Case Details —Category of case


### Key Issues:

- Orders or disputes may involve the overlapping application of multiple statutory provisions, which require detailed arguments before the Appellate Tribunal.

Ex. A dispute regarding classification of a transaction as supply of goods or services may also involve provisions relating to time of supply, value of supply, place of supply etc., forming part of the Appellant's defense.

- **Doctrine of acquiescence** – Admitting validity of notices/ order by omission to dispute or by submission

Ex. Order passed without referring to or invoking any provision under law.

 **Tip :** In detailed submissions along with the appeal form APL 05, Appellant may clarify that **the selection is only for portal compliance and does not restrict the legal grounds** involving other overlapping provisions.

## Tab 3: Case Summary

◆ **4 Option** : Short/non-payment of tax | Levy of penalty | Levy of interest/late fee/fine | Classification dispute.

Case Summary ⓘ			
Issue related To*	<input type="text" value="Short or non-payment of tax"/>		
As per order of adjudicating authority * ⓘ	<input type="text" value="Short or non-payment of tax"/>	As determined by Appellate/Revisional authority* ⓘ	<input type="text" value="No findings"/>
As per stand of appellant before Tribunal* ⓘ	<input type="text" value="No short or non-payment of tax"/>	As declared/ claimed by present Appellant * ⓘ	<input type="text" value="None"/>
<input type="button" value="Add More Issue"/>			

### ⚠ Key Issue:

> No specific category for erroneous refund or ITC wrongly availed, though draft E filing excel sheet provides for such options.

> *Select 'Short/non-payment of tax' and clarify in APL-05 that selection is for portal compliance only.*

## Tab 3: About Appellant

About Appellant			
Constitution/Identification Number*	NA	Constitution of Business*	Partnership firm
Statute under which incorporated*	Indian Partnership Act, 1932	Date of Commencement of business*	01/07/2017
Address*	S. No. 143/2, Dange Chowk, Shree Ram Indu	Nature of Business*	Various activities presently in dispute
Any other relevant fact*	None		

**⚠ Exercise caution with 'Nature of Business' — may prejudice classification disputes.**

## Tab 3: Statement of Facts

### Statement of Facts Case History

Statement of Fact case history			
Reference/ acknowledgment no.*	DCST/LTU/ E-505/ PN/ GST/ ADT-02/ 27AA	Action By*	Original Adjudicating Authority
Date *	14/06/2022	Brief Narration*	Audit report in Form ADT 02 was issued
		Reference/ acknowledgment no.*	ARN AD270722031370G
Action By*	Original Adjudicating Authority		
Date *	27/09/2022	Brief Narration*	Show cause notice was issued based on
		Reference/ acknowledgment no.*	Email to Department by Appellant
Action By*	Appellant		
Date *	04/11/2023	Brief Narration*	Email to Department by Appellant
		Reference/ acknowledgment no.*	Reference No. : ZD271223097231K
Action By*	Original Adjudicating Authority		
Date *	29/12/2023	Brief Narration*	Ex-parte Order in original passed by
		Reference/ acknowledgment no.*	ARN AD270324191420A

 **Tip:** Chronological recording: present events in clear order, capture key stages, highlight procedural lapses.

## Tab 4 : Appellant Details

All details auto-populated from GST portal.

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

← Back Appellant Details Next →

Reference No : - 2026127201000138

Name of Appellant	<input type="text"/>	GSTIN/TemporaryID/UID	<input type="text"/>
Official address	SR NO 269/1 BHOIR COLONY PLOT NO 48	E-mail Id	nav[redacted]ts.com
Mobile Number	90[redacted]		

Save

⚠ **Issue** : Residential address of director/ partner/ proprietor gets auto-populated as official address.

## Tab 5 : Add Respondent

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

← Back Add Respondent Next →

Reference No : - 2026127201000138

Respondent Name*	<input type="text" value="Respondent Name"/>	Designation *	<input type="text" value="Designation"/>
Office*	<input type="text" value="Office"/>	Contact Number	<input type="text" value="Contact Number"/>
E-mail Id	<input type="text" value="email"/>		

Save

+ RESPONDENT'S LIST

S. No.	Name of Respondent	Designation	Office	Mobile No	E-mail	Action
1	Commissioner of State Tax Maharashtra	Commissioner of State Tax, Maharashtra	Commissioner of State Tax, Maharashtra			Edit

- As rule 33 of GSTAT (Procedure) Rules : Commissioner concerned is respondent.
- Central cases → Commissioner of Jurisdictional Commissionerate.
- State cases → Concerned State Commissioner.
- Appellate Authority, who passed the order appealed against, shall never be the respondent.
- Each of the respondents may file reply to the petition. Upon submission of this reply, Bench may allow appellant to file a rejoinder.

## Tab 6: Representative

Type 3+ letters of AR name — registered representatives list appears.

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

Back Add Representative Next

Reference No : - 2026127201000138

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

Save

+ Authorized Representative List

S. No.	Appellant/Respondent Name	Representative Name	Registration/Enrollment No	Action
1	VI PRANVA METAL PRODUCTS	Yogesh Prasad J...	152195	Delete

### ⚠ Key Issue:

- Portal MANDATES AR selection; Portal does not allow to skip
- No 'In Person' option — contrary to Sec 116(2) CGST Act. – register as a representative under “relative / regular employee” category (practical tip)
- Representatives must first register on GSTAT portal

## Tab 7: Demand Details — Three Parts

◆ **3 Parts:** (1) Demand Confirmed — auto-populated from ARN/CRN if available. (2) Demand Admitted. (3) Demand Disputed.

◆ **Pre-Deposit [Sec 112(8)]:** Full admitted amount + 10% of remaining disputed tax (or 10% of penalty where no tax demand).

Pre-deposit
Court Fees

Demand Confirmed
Demand Admitted and Disputed
Payment of Amount Calculated

Particulars	Central Tax			State/UT Tax			Integrated Tax			Cess			
	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	Determined Amount: APL -04	Determined Amount: DRC -07
	1	2	3	4	5	6	7	8	9	10	11	12	13
a) Tax	908524	908524	908524	908524	908524	908524	1176744	1176744	1176744	0	0	0	2993792
b) Interest	1040351	1040351	1040351	1040351	1040351	1040351	1347485	1347485	1347485	0	0	0	3428187
c) Penalty	96472	96472	96472	96472	96472	96472	235349	235349	235349	0	0	0	428293
d) Fees	0	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	0

Confirm Details

## Tab 7: Pre-Deposit Payment & Court Fees

Demand Confirmed
  Demand Admitted and Disputed
  Payment of Amount Calculated

01/07/2017 - 31/03/2018
  Amount Exempted/ Self Calculation Correction
  Total

Particulars	Central Tax				State/UT Tax				Integrated Tax <a href="#">→Click Here</a>				Amount demanded/ rejected, if any
	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	
a) Tax	908524	<input type="text" value="0"/>	908524	90852.4	908524	<input type="text" value="0"/>	908524	90852.4	1176744	<input type="text" value="0"/>	1176744	117674.4	0
b) Interest	1040351	<input type="text" value="0"/>	1040351	0	1040351	<input type="text" value="0"/>	1040351	0	1347485	<input type="text" value="0"/>	1347485	0	0
c) Penalty	96472	<input type="text" value="0"/>	96472	0	96472	<input type="text" value="0"/>	96472	0	235349	<input type="text" value="0"/>	235349	0	0
d) Fees	0	<input type="text" value="0"/>	0	0	0	<input type="text" value="0"/>	0	0	0	<input type="text" value="0"/>	0	0	0
e) Others	0	<input type="text" value="0"/>	0	0	0	<input type="text" value="0"/>	0	0	0	<input type="text" value="0"/>	0	0	0

Save and Next

Pre-deposit details — admitted amount and pre-deposit calculation

## Tab 7: Pre-Deposit Payment & Court Fees

### Key Issue:

- ◆ Pre-deposit - Pay on **GST COMMON PORTAL (not on GSTAT portal)**.
- ◆ Offset cash/ credit ledger against demand on GST common portal. GSTAT portal will fetch details of pre-deposit.
- ◆ If pre-deposit paid through DRC 03, file DRC-03A to appropriate amount.
- ◆ Can DRC 03 paid during investigation be appropriated as pre-deposit ? Yes
- ◆ Any exemption to pre-deposit ? Court order + Self calculation sheet + Covering letter

## Tab 7: Pre-Deposit Payment & Court Fees

### ⚠ Key Issue:

#### ◆ Pre-deposit in penalty cases : Proviso to section 112 (8) of the Act [w.e.f 01.10.2025]

*“Provided that 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 ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (6) of section 107 has been paid by the appellant.*

#### ◆ Illustration 1 :

- ✓ OIO dt. 01.01.2024 = Penalty Rs. 1 crore
  - ✓ Appeal filed on 28.02.2024 without pre-deposit.
  - ✓ FAA confirmed demand on 31.12.2025.
  - ✓ How much pre-deposit to be paid for filing appeal before tribunal ? 10% or cumulative 20% ?
- => 10 lakhs (10%)

## Tab 7: Pre-Deposit Payment & Court Fees

### ⚠ Key Issue:

#### ◆ Illustration 2 :

- ✓ OIO dt. 01.01.2024 = Tax Rs. 1 Crore + Interest Rs. 30 Lakhs + Penalty Rs. 15 lakhs
- ✓ FAA dropped demand for Tax + Interest but confirmed demand for penalty on 31.12.2025.
- ✓ How much pre-deposit to be paid for filing appeal before tribunal ?
- ✓ 1<sup>st</sup> Appeal pre-deposit = Rs. 10 lakhs
- ✓ 2<sup>nd</sup> Appeal pre-deposit = Rs. 1.5 lakhs

#### ◆ Illustration 3 :

- ✓ OIO dt. 01.01.2024 = Tax Rs. 1 Crore + Interest Rs. 30 Lakhs + Penalty Rs. 10 lakhs
- ✓ FAA dropped demand for Tax amounting to Rs. 20 lakhs.
- ✓ How much pre-deposit to be paid for filing appeal before tribunal ?
- ✓ Remaining Rs. 6 lakhs [ Rs. 80 lakhs demand in dispute x 20% - Rs. 10 lakhs already paid]

## Tab 7: Pre-Deposit Payment & Court Fees

### Key Issue:

### Errors identified

- 1) Multi-year disputes may cause error in 'Amount demanded/rejected' auto-population → wrong pre-deposit calculation. Verify and report to helpdesk with screenshots.
- 2) GSTAT Portal calculation error – Pre-deposit on Tax + Interest + Penalty

## Tab 7: Court Fees

◆ Court Fees: ₹ 1,000 per ₹ 1 lakh of disputed tax/fine/fee/penalty subject to maximum ₹ 25,000, and minimum ₹ 5,000 [Rule 110(5) of CGST Rules].

◆ Auto-calculated - Pay via online or Bharatkosh.

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

Reference No : - 2026127201000138

Pre-deposit	Court Fees
-------------	------------

Demand Confirmed	Demand Admitted and Disputed	Payment of Amount Calculated
------------------	------------------------------	------------------------------

01/07/2017 - 31/03/2018	Amount Exempted/ Self Calculation Correction	Total
-------------------------	--	-------

Yes  No

Save

# Upload Documents & Final Submission

◆ **Upload APL-05** (Statement of Facts + Grounds of Appeal + Prayer + Appellant details) and all supporting documents.

◆ Upload in the **SPECIFIC SEQUENCE** shown in the dropdown list.

[Back](#) Add Document [Next](#)

Reference No :- 201231007855607 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 upf 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 <input type="text"/>	Document Type*	--Document Type-- <input type="text"/>
Select file*	<input type="button" value="Choose file"/> No file chosen	Number of pages*	No Of Pages <input type="text"/>

+ UPLOADED DOCUMENT'S LIST

--Document Type--
Appeal
Affidavits
Annexure
<b>Impugned Order /Revisional Order ( APL-04 )</b>
Vakalatnama
Payment Receipt
Any Other Document
Higher Court Orders or Self calculation sheet
Condonation of Delay
Show Cause Notice
Order in Original / DRC-07
APL-01/APL-03/Appeal to first Appellate authority in original along with detailed appeal
Previous payment particulars(viz. first stage paymet, second stage payment, after OIO payment etc)
Pre-deposit at first Appellate authority
Pre-deposit at time of filing appeal at GST Appellate tribunal
Statement of Facts
Grounds of Appeal

# Upload Documents & Final Submission

## **Key issue:**

- 1) 'Add Documents' tab enabled ONLY after pre-deposit and court fees are paid. **(Now court fees tab shuffled)**
- 2) Portal mandates “Affidavit” – No requirement as per rules – Practical solution **(Recently requirement removed)**

## **Tip :**

- 1) Ensure that the sequence of the uploaded documents is an exact replica of the paper book to avoid confusion in referring document while arguing before bench.
- 2) Mark all the documents with page number.

# Review, Submit & Acknowledgement

## Final Review & Submission

- ◆ After completing all tabs, a REVIEW of the appeal form appears. Verify all details before final submission.
- ◆ Submit to generate a DOWNLOADABLE PROVISIONAL ACKNOWLEDGEMENT.

## Date of Filing — Critical Rule

- ◆ Date of PROVISIONAL ACKNOWLEDGEMENT = Date of Filing of Appeal...
  - › ...PROVIDED that the order appealed against is uploaded along with appeal form APL-05.

## Defect Removal

- ◆ Scrutiny officer may raise defects post-submission. On removal → FINAL ACKNOWLEDGEMENT issued.
- ◆ As per Rule 104 CGST Rules read with GSTAT Procedure Rules: provisional acknowledgement date = filing date.

## Form APL 05 - Overview

[Docs\Form GST APL-05.pdf](#)

- Detailed submissions to be filed alongwith online filing on GSTAT portal
- Prescribed Format – APL 05
- Ensure data upload in sequence provided on Portal – Maintain sequence in your paperbook also to avoid confusion
- VIMP - Index and Pagination – Ensure paper book is replica of documents uploaded on GSTAT portal.



# THANKS

अश्वं नैव गजं नैव,  
व्याघ्रं नैव च नैव च ।  
अजापुत्रं बलिं दद्यात्  
देवो दुर्बलघातकः ॥

*The weak are always the ones  
who get slaughtered...!!!*

## Connect with us -



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Call us

**+91-8275519783**

*We welcome your feedback and  
are happy to address any queries.*