ANALYSIS – APPEAL RULES

Rule No.	Rule Title	Form No.	Provision	Author's Analysis
1	**Appeal to the Appellate Authority**	**FORM GST APL-01**	(1) An appeal to the Appellate Authority under sub-section (1) of section 107 of the Act shall be filed in **FORM GST APL-01**, [either] electronically [or otherwise] as may be notified by the Commissioner, and a provisional acknowledgement shall be issued to the appellant immediately. (2) The grounds of appeal and the form of verification as contained in **FORM GST APL-01** shall be signed in the manner specified in rule Registration.19. (3) A hard copy of the appeal in **FORM GST APL-01** shall be submitted in triplicate to the Appellate Authority and shall be accompanied by a certified copy of the decision or order appealed against along with the supporting documents within seven days of filing of the appeal under sub-rule (1) and a final acknowledgement, indicating appeal number shall be issued thereafter in **FORM GST APL-02** by the Appellate Authority or an officer authorized by him in this behalf: Provided that where the hard copy of the appeal and documents are	While attempt is made to ensure filing electronically, it is observed that for filing appeal to Appellate Authority, only additional procedure of filing online is added. The manual submission is not dispensed with. • Appeal to be filed electronically in **FORM GST APL-01** or through other mode as specified by the Commissioner. • Provisional acknowledgement will be issued immediately. • Appeal needs to be authenticated with digital signature certificate or through e-signature as specified under the Information Technology Act, 2000 (21 of 2000) or through any other mode of signature notified by the Board in this behalf by prescribed authorised personnel • Hard copy of the appeal needs to be submitted to the Appellate Authority in triplicate within 7 days of electronic filing / filing as per specified mode along with: ✓ certified copy of the decision or order appealed against ✓ supporting documents • Final acknowledgement shall be issued in **FORM GST APL-02** along with appeal number • Date of filing of appeal shall be the date of issue of provisional acknowledgement except where the hard copy of the appeal is submitted beyond 7 days of electronic filing, in which case, the date of filing of the appeal shall be the date of submission of documents

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			submitted within seven days from the date of filing the **FORM GST APL-01**, the date of filing of the appeal shall be the date of issue of provisional acknowledgement and where the hard copy of the appeal and documents are submitted after seven days, the date of filing of the appeal shall be the date of submission of documents. *Explanation*. – The appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number is issued.	
2	**Application to the Appellate Authority**	**FORM GST APL-03**	(1) An application to the Appellate Authority under sub-section (2) of section 107 of the Act shall be made in **FORM GST APL-03**, [either] electronically [or otherwise] as may be notified by the Commissioner. (2) A hard copy of the application in **FORM GST APL-03** shall be submitted in triplicate to the Appellate Authority and shall be accompanied by a certified copy of the decision or order appealed against along with the supporting documents within seven days of filing the application under sub-rule (1) and an appeal number shall be generated	• Application made by Officer on direction of the Commissioner, to the Appellate Authority for determination of points arising out of Appellate Authority's decision or order will be done in **FORM GST APL-03** • The said application can be electronically or through other mode as specified by the Commissioner • Hard copy of the appeal needs to be submitted in triplicate to the Appellate Authority within 7 days of electronic filing / filing as per specified mode • Appeal number will be generated by the Appellate Authority or an officer authorised by him

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			by the Appellate Authority or an officer authorised by him in this behalf.	
3	**Appeal to the Appellate Tribunal**	**FORM GST APL-05**	(1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 of the Act shall be filed electronically, in **FORM GST APL-05**, on the common portal and a provisional acknowledgement shall be issued to the appellant immediately. (2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112 of the Act shall be filed in quintuplicate to the Registrar in **FORM GST APL-06**. (3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule Registration.19. (4) A hard copy of the appeal in **FORM GST APL-05** shall be submitted to the Registrar in quintuplicate and shall be accompanied by a certified copy of the decision or order appealed against along with the supporting documents and a fees as specified in sub-rule (5) within seven days of filing of the appeal under sub-rule (1) and a final acknowledgement, indicating the appeal number shall be issued	• Mandatory electronic filing of appeal • Appeal to the Appellate Tribunal needs to be filed in **FORM GST APL-05** • Provisional acknowledgement will be issued immediately • Memorandum of cross-objections shall be filed in quintuplicate to the Registrar in **FORM GST APL-06** • Memorandum of cross objections / appeal need to be authenticated with digital signature certificate or through e-signature as specified under the Information Technology Act, 2000 (21 of 2000) or through any other mode of signature notified by the Board in this behalf by prescribed authorised personnel • Hard copy of the appeal needs to be submitted to the Tribunal in quintuplicate within 7 days of electronic filing / filing as per specified mode along with: ✓ certified copy of the decision or order appealed against ✓ supporting documents ✓ filing fees – Rs.1000/- for every Rs.1 lac 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 maximum of Rs.25000

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			thereafter in **FORM GST APL-02** by the Registrar: Provided that where the hard copy of the appeal and documents are submitted within seven days from the date of filing the **FORM GST APL-05**, the date of filing of the appeal shall be the date of issue of provisional acknowledgement and where the hard copy of the appeal and documents are submitted after seven days, the date of filing of the appeal shall be the date of submission of documents. *Explanation*. – The appeal shall be treated as filed only when the final acknowledgement indicating the appeal number is issued. (5) The fees for filing and restoration of appeal shall be one thousand rupees 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 maximum of twenty-five thousand rupees. (6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.	There will be no filing fee for application made before the Appellate Tribunal for rectification of errors • Final acknowledgement shall be issued in **FORM GST APL-02** along with appeal number by the Registrar • Date of filing of appeal shall be the date of issue of provisional acknowledgement except where the hard copy of the appeal is submitted beyond 7 days of electronic filing, in which case, the date of filing of the appeal shall be the date of submission of documents

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4.	**Application to the Appellate Tribunal**	**FORM GST APL-07**	(1) An application to the Appellate Tribunal under sub-section (3) of section 112 of the Act shall be made electronically, in **FORM GST APL-07**, on the common portal. (2) A hard copy of the application in **FORM GST APL-07** shall be submitted to the Registrar in quintuplicate and shall be accompanied by a certified copy of the decision or order appealed against along with supporting documents within seven days of filing the application under sub-rule (1) and an appeal number shall be generated by the Registrar.	• Mandatory electronic filing of appeal • Application made by Officer on direction of the Commissioner, to the Appellate Tribunal for determination of points arising out of Appellate Tribunal's decision or order will be done in **FORM GST APL-07** • Hard copy of the application needs to be submitted in triplicate to the Appellate Tribunal in quintuplicate within 7 days of submission of application electronically along with certified copy of the decision or order appealed against and supporting documents • Appeal number shall be generated by the Registrar
5.	**Production of additional evidence before the Appellate Authority or the Appellate Tribunal**		(1) The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority except in the following circumstances, namely –	• Appellant shall be allowed to produce additional evidence before the Appellate Authority or the Appellate Tribunal only in following scenarios: ✓ Appellate Authority has refused to admit evidence which ought to have been admitted ✓ Appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority / Appellate Authority ✓ Appellant was prevented by sufficient cause from producing evidence which is relevant to any ground of appeal

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			(a) where the adjudicating authority or, as the case may be, the Appellate Authority 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 the adjudicating authority or, as the case may be, the Appellate Authority has made the order appealed against (2) No evidence shall be admitted under sub-rule (1) unless the Appellate Authority or the Appellate Tribunal records in writing the reasons for its admission. (3) The Appellate Authority or the Appellate Tribunal shall not take any	✓ where the adjudicating authority / Appellate Authority has made the order appealed against • Reasons for admitting additional evidence needs to be recorded in writing by Appellate Authority or the Appellate Tribunal as case may be • Additional evidence will be accepted only after giving reasonable opportunity to the adjudicating authority or his authorised officer to: ✓ examine the evidence or document or to cross-examine any witness produced by the appellant ✓ produce any evidence or any witness in rebuttal of the evidence produced by the appellant • Appellate Authority or the Appellate Tribunal will continue to have powers to direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal

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			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 or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1). (4) 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.	
6.	**Order of Appellate Authority or Appellate Tribunal**	**FORM GST APL-04**	(1) The Appellate Authority shall, along with its order under sub-section (11) of section 107 of the Act, issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed. (2) The jurisdictional officer shall issue a statement in **FORM GST APL-04** clearly indicating the final amount of	• Order of the Appellate Authority / Appellate Tribunal shall be issued along with summary thereof in **FORM GST APL-04** indicating the final amount of demand confirmed • Statement in **FORM GST APL-04** shall be issued by the jurisdictional officer clearly indicating the final amount of demand confirmed by the Appellate Tribunal

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			demand confirmed by the Appellate Tribunal.	
7.	**Appeal to the High Court**	**FORM GST APL-08**	(1) An appeal to the High Court under sub-section (1) of section 117 of the Act shall be filed in **FORM GST APL-08**. (2) The grounds of appeal and the form of verification as contained in **FORM GST APL-08** shall be signed in the manner specified in rule Registration.19.	• Appeal to the High Court needs to be filed in **FORM GST APL-08** • It is not clear as to whether the filing is manual or electronic. But it is expected to be electronic filing • Grounds of appeal and verification need to be authenticated with digital signature certificate or through e-signature as specified under the Information Technology Act, 2000 (21 of 2000) or through any other mode of signature notified by the Board in this behalf by prescribed authorised personnel
8.	**Disqualification for misconduct**		Where an authorised representative, other than those referred to in clause (b) or clause (c) of sub-section (2) of section 116 of the Act is found, upon an enquiry into the matter, guilty of misconduct in connection with any proceedings under the Act, the Commissioner may, after providing him an opportunity of being heard, disqualify him from appearing as an authorised representative.	Power is given to the Commissioner to disqualify a personnel from appearing as authorised representative where the personnel is found guilty of misconduct in connection with any proceedings under the Act. The said disqualification will be only after giving the personnel an opportunity of being heard.