APPEALS AND REVISION

1. Appeal to the Appellate Authority

Form	Particulars
FORM GST APL-01	➢ Appeal by Person aggrieved to Appellate Authority **U/s-107 (1)** along with the supporting documents and a provisional acknowledgement **(P Ack)** shall be issued immediately. ➢ Ground of Appeal & Form of Verification shall be signed in the manner specified in **R -19 of Regn Rules** ➢ Certified copy of the decision / order appealed against shall be submitted **within 7 days** of filing the appeal
FORM GST APL-02	➢ final acknowledgement **(F Ack)**, indicating appeal number shall be issued.
	➢ Appeal shall be treated as filed only when **(F Ack)** indicating Appeal No. is issued.

Condition	Date of filing appeal shall be
where certified copy of decision / order is submitted within 7 days of date of filing of appeal	➢ Date of issue of **(P Ack)**
where the said copy is submitted after 7 days	➢ the date of submission of such copy.

2. Application to the Appellate Authority

Form	Particulars
FORM GST APL-03	➢ Application by officer subordinate to commissioner to Appellate Authority **U/s -107 (2)** along with the supporting documents. ➢ Certified copy of the decision / order appealed against shall be submitted **within 7 days** of filing the application ➢ an appeal number shall be generated by the Appellate Authority

3. Appeal to the Appellate Tribunal

Form	Particulars
FORM GST APL-05	➢ Appeal by Person aggrieved to Appellate Tribunal **U/s-112 (1)** along with the supporting documents and a **(P Ack)** shall be issued immediately
FORM GST APL-06.	➢ Memorandum of cross-objections **(M –CO)** to the Appellate Tribunal **U/s-112 (5)**
	➢ Appeal & **(M –CO)** shall be signed in the manner specified in **R -19 of Regn Rules**
	➢ certified copy of decision /order appealed against along with fees shall be submitted to the Registrar **within 7 days** of filing of appeal.
	➢ Appeal shall be treated as filed only when **(F Ack)** indicating Appeal No. is issued.

Condition	Date of filing appeal shall be
where certified copy of decision / order is submitted within 7 days of date of filing of appeal	➢ Date of issue of **(P Ack)**
where the said copy is submitted after 7 days	➢ the date of submission of such copy.
Fees for filing of appeal	**Rs. 1000/- for every one lakh rupees** of Tax / ITC involved / fine, fee / penalty determined in the order appealed against, **subject to maximum of Rs. 25,000**/-.
No fees	for application made for rectification of errors referred to in **S-112 (10)**.

4. Application to the Appellate Tribunal

Form	Particulars
FORM GST APL-07	➢ Appeal to Appellate Tribunal **U/s- 112 (3)** along with the supporting documents. ➢ Certified copy of the decision / order appealed against shall be submitted **within 7 days** of filing the application ➢ an appeal number shall be generated by the Registrar

5. Production of additional evidence before the Appellate Authority (AA) / the Appellate Tribunal (AT)

(1) Appellant shall not be allowed to produce any evidence, whether oral / documentary, other than evidence produced by him during the course of the proceedings before **Adjudicating / Appellate Authority** except in the following circumstances viz;

(a) has refused to admit evidence which ought to have been admitted; /

(b) was prevented by sufficient cause from producing evidence which was called upon to produce; /

(c) was prevented by sufficient cause from producing any evidence which is relevant to any ground of appeal; /

(d) has made order appealed against without giving sufficient opportunity to appellant to adduce evidence relevant to any ground of appeal.

(2) No evidence shall be admitted unless **(AA) / (AT)** records in writing the reasons for its admission.

(3) **(AA) / (AT)** shall not take any evidence produced unless Adjudicating Authority / an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity:

(a) to examine evidence/ document / to cross-examine any witness produced by appellant; /

(b) to produce any evidence/any witness in rebuttal of evidence produced by appellant .

(4) Nothing contained in this rule shall affect the power of **(AA) / (AT)** to direct production of any document/ examination of any witness, to enable it to dispose of the appeal.

6. Order of Appellate Authority / Appellate Tribunal

Form	Particulars
FORM GST APL-04	➢ **Appellate Authority** along with its order **U/s -107 (11)**, issue a summary of the order clearly indicating the final amount of demand confirmed.
FORM GST APL-04	➢ Jurisdictional officer shall issue a statement clearly indicating the final amount of demand confirmed by the **Appellate Tribunal**.

7. Appeal to the High Court

Form	Particulars
FORM GST APL-08	➢ Appeal to High Court **U/s-117 (1)** ➢ Ground of Appeal & Form of Verification shall be signed in the manner specified in **R -19 of Regn Rules**

8. Demand confirmed by the Court

FORM GST APL-04	➢ Jurisdictional officer shall issue a statement clearly indicating the final amount of demand confirmed by the **High Court/ Supreme Court.**

9. Disqualification for misconduct of an authorised representative

Where an authorised representative **(AR)**, other than those referred to in **S -116 (2) (b) / (c)** is found, upon an enquiry, guilty of misconduct in connection with any proceedings, the Commissioner may, after providing him an opportunity of being heard, disqualify him from appearing as an **(AR)**.
