Uttar Pradesh Shasan Rajya Kar Anubhag-2

In pursuance of the provision of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of Government Notification no.-1711/XI-2-25-9(42)/17-T.C.-74-U.P.GST Rules-2017-Order-(356)-2025, dated; September **20**, 2025.

NOTIFICATION

No.-1711 /XI-2-23-9(42)/17-T.C.-74-U.P.GST Rules-2017-Order-(356)-2023

Lucknow; Dated: September 20, 2025.

In exercise of the powers conferred by section 164 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act No. 1 of 2017), the Governor, on the recommendations of the Council, hereby makes the following rules to further amend the Uttar Pradesh Goods and Services Tax Rules, 2017, namely:-

The Uttar Pradesh Goods and Services Tax (Sixty- eighth Amendment) Rules, 2025

	Short title and commencement	1.	 (1) These rules may be called the Uttar Pradesh Goods and Services Tax (Sixty-eighth Amendment) Rules, 2025. (2) Save as otherwise provided in these rules, they shall come into force from 22nd day of September, 2025. 				
	Amendment of Rule 31A	2.	In the Uttar Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 31A, in sub-rule (2), for the figure "128", the figure "140" shall be substituted.				
	Amendment of Rule 39	3.	In the said rules, with effect from the 1st day of April, 2025, in rule 39, in sub-rule (1A), after the words and figures "of section 9", following shall be inserted, namely: – "of the Uttar Pradesh Goods and Services Tax Act, 2017 or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Service Tax Act, 2017 (Act No.13 of 2025)".				
	Amendment of Rule 91	4.	In the said rules, with effect from the 1 st day of October, 2025, in rule 91, for sub-rule (2), the following sub-rule shall be substituted, namely: — "(2). The proper officer, on the basis of identification and evaluation of risk by the system, shall make an order in FORM GST RFD-04, within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90: Provided that the proper officer, for reasons to be recorded in writing, may not grant refund on provisional basis and proceed with the order under rule 92: Provided further that the order issued in FORM GST RFD-04 shall not be required to be revalidated by the proper officer.".				
	Amendment of Rule 110	5.	In the said rules, in rule 110,— (a) in sub-rule (1), - (i) after the words "electronically and provisional acknowledgement", the words,				

		letters and figures "in Part A of FORM GST APL-02A" shall be inserted;
		(ii) the proviso shall be omitted;
		(b) in sub-rule (2), the proviso shall be omitted;
		(c) in sub-rule (4), for the words, letters and figures "in FORM GST APL-02", wherever they occur, the words, letters and figures " in Part B of FORM GST APL-02A" shall be substituted
Insertion	6.	In the said rules, after rule 110, the following rule shall be inserted, namely: —
of new Rule 110A		"110A. Procedure for the Appeals to be heard by a single Member Bench
		(1) The President or the Vice-President if so authorised by the President in respect of any State Bench, may either on his own motion or an application filed by the parties to the appeal, scrutinise the appeal and transfer such appeal to any single Member Bench within the respective State if the appeal does not involve a question of law.
		(2) In case the single Member Bench, while hearing the appeal allotted under sub-rule (1), comes to a conclusion that the appeal may involve a question of law, such Bench shall for reasons to be recorded in writing send back the appeal to the President or the Vice-President, as the case may be, for reconsideration.
		(3) During the scrutiny of appeal under sub-rule (1) or reconsideration of appeal under sub-rule (2), the fact as to whether in respect of the same taxable person within a State, the same issue for the same or a different tax period has already been heard or decided by a Bench comprising of a Technical Member and a Judicial Member, shall be taken into consideration and where such a matter exists, the appeal shall be heard by a Bench comprising of a Technical Member and a Judicial Member.
		(4) For the purpose of reckoning the amount of fifty lakh rupees under sub-section (8) of section 109, the cumulative tax or input tax credit involved, or the amount of fine, fee or penalty, shall be determined with reference to all issues and all tax periods covered in the order appealed against.".
Amendment of	7.	In the said rules, in rule 111, —
Rule 111		 (a) in sub-rulc (1), - (i) after the words "provisional acknowledgement", the words, letters and figures "in Part A of FORM GST APL-02A" shall be inserted; (ii) the proviso shall be omitted;
		(b) in sub-rule (2), the proviso shall be omitted;
		(c) in sub-rule (4), -
		(i) for the words, letters and figures "in FORM GST APL-02", wherever they occur, the words, figures and letters "in Part B of FORM GST APL-02A" shall be substituted;
		(ii) in the second proviso, for the words "self-certified copy" the words "self-attested copy" shall be substituted.
Amendment of Rule 113	8.	In the said rules, in rule 113, for sub-rule (2), the following sub-rule shall be substituted, namely: -
		"(2) The Appellate Tribunal shall, along with its order under sub-section (1) of section 113, issue, or cause to be issued, a summary of the order in FORM GST APL-04A

	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		clearly indicating the final amount of demand confirmed by the Appellate Tribunal."				
	Amendment	9.	In the said rules, in FORM GSTR-9, -				
	of FORM GSTR-9		(a) in the Table, -				
			(i) in Pt.III, under the heading "Details of ITC for the financial year", -				
			(A) against serial number 6, under the heading "Details of ITC availed during the financial year", -				
			(I) after the serial number A, and the entries relating thereto, the following shall be inserted, namely, -				
			"A1 ITC of preceding financial year availed in the financial year (which is included in 6A above) other than ITC reclaimed under				
			rule 37 and rule 37A A2 Net ITC of the				
			financial year =(A-A1)"				
			(II) in the entry against serial number H, the words, brackets and				
			letter "(other than B above)" shall be omitted;				
			(III) for serial number J and the entries relating thereto, the following shall be substituted, namely:-				
1			"J Difference (I-A2 above)"				
Ì			(IV) for serial number M and the entries relating thereto, the following shall be substituted, namely:-				
			"				
.,			M ITC availed through ITC-01, ITC 02 and ITC-02A (other than GSTR-3B and TRAN Forms)				
			",				
			(B) against serial number 7, under the heading "Details of ITC reversed and Ineligible ITC for the financial year",-				
			(I) after serial number A and the entries relating thereto, the following shall be inserted, namely: -				
			A1 As per Rule 37A				
Ļ		1	A2 As per rule				

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			L_	<u>".</u> 38	3"				j	
			(C) againsted informati		numb	er 8, und	ler th	ne heading	"Otho	r ITC
			(I).	follow		_		scrial nui		3, the
			TC as	- 1	Auto>	•				
	•	·			";	comic 1 my	, m. la a	- U a Ga		
			in the ent brackets, fig the financia	gure an ıl ycar"	d lette shall l	r "(as per be inserte	6(E) d;	above)",	the wor	rds "in
			after serial following s					es relating	theret	o, the
		"H1	IGST Co				ort	of		
										,,
			serial num			entry re	latinį	g thereto,	the foll	owinį
	"I D		: [G- (H +H	1)]"						
		";					<u></u>			
			under the left financial		g "Det	ails of tax	k pai	d as decla	red in r	eturns
		(A)				and the ostituted,		es relating	g theret	to, the
			· ·							
9	Description	Tax Paya ble	Paid through cash	Paid	throug	h ITC		Total Tax	Differ	
		Die	Casii	Cen tral Tax	St ate Ta x /	Integr ated Tax	C e s	Paid	Tax payab and p	ole
					U T Ta					
	1	2	3	4	5	6	7	8 = 3+4+5 +6+7	2-8"	
	Integrated Tax									

Central Tax		,			
State/UT Tax					
Cess				<u> </u>	
Interest					-
Late fee					
Penalty					
Other					

(iii) in Pt. V, under the heading "Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period."-

(A) for serial numbers 10, 11, 12, 13 and 14 and the entries relating thereto, the following shall be substituted, namely:-

Supplies / tax declared through Invoices / Debit Note / Amendments (+) 11 Supplies / tax reduced through Amendments / Credit Note (-) 12 ITC of the financial year reversed in the next financial year 13 ITC of the financial year availed in the next financial year 14 Differential tax paid on account of declaration in 10 & 11 above Description Payable Paid Difference 1 3 2-3" Integrated Tax Central Tax State/UT Tax Cess Interest

"(B) under the heading "Instructions", -

- (i) for paragraph 1, the following paragraph shall be substituted namely:—
 "1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
 - (b) UQC: Unit Quantity Code
 - (c) HSN: Harmonised System of Nomenclature Code
 - (d) ITC: Input Tax Credit";
- (ii) in paragraph 2A,-

(A) after the words, "financial year only", the words "for which

annual return is being filed" shall be inserted;

(B) after the words "not be reported here", the words "until unless specifically required" shall be inserted;

(iii) in paragraph 4, -

- (A) after the words, letters and figures "or FY 2023-24" the words, letters and figures "or FY 2024-25" shall be inserted;
- (B) In the Table, -
 - (1). in second column, against table number "5D, 5E and 5F", after the letters and figures "FY 2023-24", the letters and figures "and FY 2024-25," shall be inserted;
 - (II). in second column, against table numbers 5H, 5I and "5J and 5K", for the word and figures "2022-23 and 2023-24", the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted;

(iv) In paragraph 5, in the Table, -

- in second column, against table number 6A, for the word "taxpayer" the words "financial year" shall be substituted;
 - (B) after table number 6A and the entries relating thereto, the following shall be inserted namely, -
 - 6A1 ITC in respect of the preceding financial year, but availed through FORM GSTR-3B of April to October of the Financial Year for which annual return is furnished, filed till 30th November of the Financial Year for which annual return is furnished and included in auto populated values in table 6A above, should be declared here. Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as this will be reported in the Table 6H below. Also, if any ITC which was claimed and reversed (other than due to rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here and this will not be reported in the Table 6H below.
- (C) in second column, against table number 6B, -
 - (I) after the words, figures, brackets and letters "separately under 6(H) below.", the following shall be inserted, namely: -

"However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC which was availed (for the first time) should be declared in this table. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in Table 6H.";

(II) for the figures and word "2022-23 and 2023-24" the figures and word "2022-23, 2023-24 and 2024-25," shall be

substituted.

- (D) in second column, against table numbers 6C and 6D for the words and figures "2022-23 and 2023-24" the words and figures "2022-23, 2023-24 and 2024-25," shall be substituted.
- (E) in second column, against table number 6H after the words "shall be declared here." the following shall be inserted, namely:-

"However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) which was availed (for the first time) should be declared in Table 6B above. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in here.

Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here.

Also, if any ITC which was claimed and reversed (other than rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as it is to be reported in the Table 6A1

- (F) in second column, against table number 6J, after the words "this amount should be zero.", the following shall be inserted, namely: -
 - "However, for FY 2024-25 onwards, the difference between the total amount of net ITC of the financial year availed through FORM GSTR-3B as per Table 6A2 and input tax credit declared in row B to H shall be auto populated here. Ideally, this amount should be zero.";
- (G) for table number 6M and the entries relating thereto, the following table and entries shall be substituted, namely, -

6M Details of ITC availed through FORM ITC-01, FORM ITC-02 and ITC-02A (i.e. ITC availed through Forms other than GSTR 3B, TRAN-1 and TRAN-II) in the financial year shall be declared here.

(H) for table number "7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H" and the entries relating thereto, the following table and entries shall be substituted namely, -

7A, 7A1, 7A2, Details of input tax credit reversed due to 7B, 7C, 7D, 7E, ineligibility or reversals required under rule 37, 37A, 38, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed

7F, 7G and 7H

under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 or any other reversal not specified in any row above shall be declared in 7H. For FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only.

 against table number 8B, after the words and brackets "(without the CA certification).", the following shall be inserted, namely:

"However, for FY 2024-25 onwards, the input tax credit as declared in Table 6B shall be auto-populated here." shall be inserted.

- (J) in second column against table number 8H after the words "The input tax credit", words "availed in the financial year" shall be inserted.
- (K) after table number 8H and the entries relating thereto, the following shall be inserted, namely, -

8H1	Out of 8G, the input tax credit on Import of
Į.	goods which is availed in next financial year
Ĭ	shall be declared here.

(v) . in paragraph 7,-

(A) after the words, letters and figures "filed upto 30th November, 2024" the following shall be inserted, namely:-

"From FY 2024-25 onwards, Part V consists of particulars of transactions for the financial year for which annual return is furnished but declared in the FORM GSTR-3B filed for the months of April to October of next financial year, filed upto 30th November of next financial year.";

(B) In the Table, -

(I) in second column, against table number "10 & 11", after the words, letters and figures "30th November, 2024 shall be declared here" the following shall be inserted, namely:-

"From FY 2024-25 onwards, for Table 10, details of supplies or tax increased through invoices or debit note or upward amendment of the same pertaining to the financial year but furnished in FORM GSTR-1 or as amended in FORM GSTR-1A or furnished through

invoice furnishing facility of April to October of the next financial year, filed upto 30th November of next financial year shall be declared here.

From FY 2024-25 onwards, for Table 11, details of supplies or tax reduced through invoices or credit note pertaining to the financial year but furnished in FORM GSTR-1 or as amended in FORM GSTR-1A or furnished through invoice furnishing facility of April to October of the next financial year, filed upto 30th November of next financial year shall be declared here.";

(II) in second column, against table number 12, after the letters, words and figures "and 2023-24, the registered person shall have an option to not fill this table" the following shall be inserted, namely:—

"For FY 2024-25 onwards, aggregate value of reversed ITC of the financial year which has been reversed through the return filed in next financial year filed upto 30th November, shall be declared here (This will not be part of Table 7). Table 4(B) of FORM GSTR-3B of next financial year may be used for filling up these details.";

(III) in second column, against table number 13, after the letters, words and figures "and 2023-24, the registered person shall have an option to not fill this table" the following shall be inserted, namely:—

"For FY 2024-25 onwards, details of ITC on supply of goods or services received pertaining to the financial year but ITC for the same was availed in return from April to October of next financial year filed upto 30th November, of next financial year shall be declared here. Table 4(A) of FORM GSTR-3B of April to October of next financial year may be used for filling up these details.

However, any ITC which was reversed in any of the financial years as per rule 37 or rule 37A but was reclaimed in next financial year, the details of such ITC reclaimed shall be furnished in the Table 6H of GSTR-9 to be filed for next financial year only. The same shall not to be reported here:";

(vi) in paragraph 8, in the Table, in second column, against serial numbers "15A, 15B, 15C and 15D", "15E, 15F and 15G", 16A, 16B, 16C, and "17&18", for the figures and word "2022-23 and 2023-24", wherever they occur, the figures and word

		"2022-23, 2023-24 and 2024-25," shall be substituted;				
		(vii) in paragraph 9, for the word "only", the words "or electronic credit ledger" shall be substituted.				
FORM GSTR-	10.	In the said rules, in FORM GSTR-9C, –				
9C		(a) in the Table,-				
		(i) in Pt. II, under the heading "Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9) ", against serial number 7, under the heading "Reconciliation of Taxable Turnover",—				
		(A) after the serial number D and the entries relating thereto, the following shall be inserted, namely, -				
		D1 Supplies on which tax is to be paid by ecommerce operators as per sub-section (5) of section 9 [Supplier to report] "; (B) in second column, against serial number E, for the letter and brackets (A-B-C-D)" the letters and brackets (A-B-C-D-D1)" shall be substituted; (ii) in Pt. III under the heading "Reconciliation of tax paid",- (A) against serial number 9 under the heading "Reconciliation or rate wise liability and amount payable thereon",- (I) after the entry serial number "K-1" and the entries relating thereto, the following shall be inserted, namely, - "				
		K Supplies on NA - which c- 2 commerce operator is required to pay tax as per sub- section (5) of section 9 [E- commerce operator to report]				
		(II) in second column, against serial number Q, for the word "payable" shall be substituted;				

- (B) against serial number 11, under the heading "Additional amount payable but not paid (due to reasons specified under Table 6,8 and 10 above)",-
 - (I) for the word "Cash" the words and letters "cash or ITC" shall be substituted;
 - (II) after the entry relating to "Others", the following entry shall be inserted, namely: -

Supplies on which e-	NA		
commerce operator is			
required to pay tax as			
per sub-section (5) of			
section 9 [E-commerce			
operator to report]			

(iii) In Part V under the heading "Additional liability due to on-reconciliation", -

- (A) for the word "Cash" the words and letters "cash or ITC" shall be substituted;
- (B) after the entry relating to "Others", the following shall be inserted namely: -

(v) after part V, the following shall be inserted, namely: -

17	Late fee payable and paid						
	Description	Payable	Paid				
	1	2	3				
A	Integrated Tax						
В	Central Tax						
С	State Tax/UT Tax						

(b) under the heading "Instructions",-

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	(i) in paragraph 4, in the Table, - (A) in second column, for the figures and word "2022-23 and 2023-24", wherever they occur, the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted; (B) after table number 7D and entries relating thereto, the following shall be inserted namely: -
	Supplies on which tax is to be paid by ecommerce operators as per sub-section (5) of section 9 shall be declared here by the supplier.
	": (C) in second column assist table number 75 for the
	(C) in second column, against table number 7E, for the words, figures, letters and brackets "reverse charge etc.) declared in Table 7B, 7C, 7D above." the words, figures, letters and brackets "reverse charge, supplies made sub-under section (5) of section 9 etc.) declared in Table 7B, 7C, and 7D and 7D1 above." shall be substituted;
	(D) in second column against table 7F, for the letters, figures and brackets "(4N - 4G)", the letters, figures and brackets "(4N - 4G- 4G1)" shall be substituted;
	(ii) in paragraph 6, in the Table-
	(A) in second column against table number 14, for the figures and word "2022-23 and 2023-24", the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted;
	(C) after the table number 16 and entries relating thereto, the following shall be inserted, namely:-
	44
	17 Late fee will be payable as per section
	(iii) in paragraph 8, for the word "only", the words "or electronic credit ledger." shall be substituted.
Insertion 1	. In the said rules, after FORM GST APL-02, the following Form shall be inserted, namely: —
of FORM GST APL-02A	"FORM GST APL-02A
	[See rules 110 and 111] Part A
	Provisional Acknowledgment for submission of Appeal/Application

	<name applicant="" of=""><gstin id="" temp="" th="" u<=""><th>IN/Reference Number/BO ID with date></th></gstin></name>	IN/Reference Number/BO ID with date>
	"Your appeal has been successfully fi	iled against <application number="" reference="">.</application>
	Tribunal portal which is hereby provision	by you on the Goods and Services Tax Appellate ally acknowledged and its acceptance/admission is th. The Provisional Acknowledgement number is
	GSTIN/Temporary ID/ONVENK -	
	Date of filing -	
	Time of filing -	
,	filing/provisional acknowledgement	number
	Name of the person filing the appeal -	
	Appeal fees -	
	Transaction Id -	
		<signature></signature>
	Place:	
	Date:	Name
		Designation
		ON Behalf of GST Appellate Tribunal
		Part B
	Final Acknowledgement communication	g registration/rejection of Appeal/Application
	The respondence communication	ig registration/rejection of Appear/Application
		uccessfully filed/registered against <application< td=""></application<>
	Your appeal/application has been s reference number > dated < Date>.	
	Your appeal/application has been s	
	Your appeal/application has been s reference number > dated < Date>. GSTIN/Temporary ID/UIN/ENR -	
	Your appeal/application has been s reference number > dated < Date>. GSTIN/Temporary ID/UIN/ENR - Case Registration Number -	
	Your appeal/application has been s reference number > dated < Date>. GSTIN/Temporary ID/UIN/ENR - Case Registration Number - Date of acceptance -	uccessfully filed/registered against <application< td=""></application<>
	Your appeal/application has been s reference number > dated < Date>. GSTIN/Temporary ID/UIN/ENR - Case Registration Number - Date of acceptance - Date of appearance:	uccessfully filed/registered against <application bench:<="" td="" time:=""></application>
	Your appeal/application has been s reference number > dated < Date>. GSTIN/Temporary ID/UIN/ENR - Case Registration Number - Date of acceptance - Date of appearance:	uccessfully filed/registered against <application td="" time:<=""></application>

			Bench"
		OR	
] '			
		Your appeal/application filed vide provisional acknowled dated has been rejected	igment reference number
		Date of rejection:	
			AR/JR/DR/R
			GSTAT
	İ		Bench
		`	
		OR	
		Your appeal/application having provisional acknowledg	ment reference number
		dated has been dismissed as withdrawn	mont reference number
		Date of Dismissal:	•
	1		AR/JR/DR/R
			GSTAT
			Bench"
		•	
		OR	
		Your appeal/application having provisional acknowledged dated has been Rejected due to Wrong Jurisdiction	ment reference number
		<u>.</u>	
		Date of Rejection:	
			AR/JR/DR/R
			GSTAT
			Belleli
		; OR	
		·	
		Your Appeal/application having provisional acknowledged dated has been rejected due to wrong applicability of p	ment reference number place of supply issue.
		Date of rejection:	
			AR/JR/DR/R
			GSTAT
			Bench"
Insertion	12.	In the said rules, after FORM GST APL-04, the following Form	shall be inserted, namely: —
of Form GST APL-04 A		"Form GST APL-04 A	
	<u> </u>	<u> </u>	

[See rule 113(2)]

Summary of the order and demand after issue of order by the Goods and Services Tax Appellate Tribunal

Whether remand order: Yes / No

Order Reference no .-

Date of order-

- 1. GSTIN/Temporary ID/UIN -
- 2. Appeal Case Reference no. -

Date:-

- 3. Name of the appellant –
- 4. Name of the Respondent -
- 5. Order appealed against
 - a) Order Type -- Demand, Registration, Refund, Enforcement, Refund & Others
 - b) Ref

Number

Date -

- 6. Personal Hearing (All hearing dates)
- 7. Status of Order under Appeal- Confirmed/Modified/Rejected

Confirmed - Order under Appeal is confirmed

Modified - Order under Appeal is modified

Rejected - - Order under Appeal is annulled

- 8. Order in brief: (Free text, Max 2500 characters)-
- 9. If demand order, then whether demand quantified: (Yes/No) (If the answer is YES, the demand quantified as follows:)

Section-I

	Central		State/U		Integra		Cess		Total	
Particul ars	Dispute d Amoun t	led	Dispute d Amoun t	ed	Dispute d Amoun t	led	Dispute d Amoun t	Determin ed Amount	Dispute d Amoun t	Determin
1	2	3	4	5	6	7	8	9	10	11
(a) Tax					***				-	
(b) Interest										
(c) Penalty										
(d) Fees										
(e) Others (f) Refund										

Section-II

Place of Supply/ Demand Tax Interest Penalty Other Total	Place of Supply/Demand	Tax	interest	Penalty	Other	Total
--	------------------------	-----	----------	---------	-------	-------

		T			_ ,			
		Name of State/UT		-				
		1	2	3	4	5	6	7
			Amount in dispute					
			Amount Determined	,				
				<u> </u>				
		Add rows						
i i		10. For Other or	rders and Demand order	s which a	re not qu	antified		-
		Issues as raised to proper officer	Appellate/Revision	termined ial autho		Order Appellate	by Tribuna	GST
				·· · · · · · · · · · · · · · · · · · ·				
		11. If remanded	with directions:					
		a) Remand	cd to: (specify authori	ity to wh	om rema	inded. Adj	iudicatinį	g Authority,
	•	Appella	te authority, Revisional	authority	, any othe	r)		
		b) Directio	ns subject to which rem	anded, if	any: (Fre	e text, Ma	x 1000 w	ords)
		Section-III (Anti-pre	ofiteering)					
		12. Order In brief:	(Drop -Down Values)					
		a) Reducti	on in Price					
		b) Return i	o Recipient of Amount i	ot passe	d on, alon	g with inte	erest	
		c) Deposit	in Consumer Welfare F	und/s				
		d) Penalty	Imposed (Amount to be	specified	<i>)</i>			
		e) Cancell	ation of Registration					
		Place:		•			Çi,	gnature:
		Date:						ignation:
Amendment	13.	In the said rules for	FORM GST APL-05, th	e follow	na Form	shall be su	Juri	sdiction:"
of FORM GST APL-05		3 101		GST API		ve 3U	osatuted	, namery
		·	See ri	de 110(1)			
		Арро	eal to the Goods and So			late Tribı	ınal	
		1. GSTIN/Tem	porary ID/UIN –					
		2. Name of the	appellant –					
		3. Address of the	ne appellant –					
		-	16.0					

	· · · · · · · · · · · · · · · · · · ·
4.	Respondent(s):
	(a)
	(b)
	(c)
	(Specify designation and office of the respondent(s))
5.	Details of the authorised representative of the applicant:
	(a) Name Mobile Email
	(b) Name Mobile Email
6.	Order appealed against - APL-04/Rejected APL-02 Number -
	Date-
7.	Is place of supply involved in the dispute – Yes/No
8.	Designation and Office of the Appellate Authority/Revisional Authority passing the
	order appealed against -
9.	Date of communication of the order appealed against -
10.	Details of order challenged before Appellate authority/Revisional Authority:
	a) Number - Date -
	b) Order type (As per Annexure A)
	c) Period of dispute from (DDMMYYYY) To (DDMMYYY)
	(Applicable for demand related orders)
11.	Details of the authority passing the order specified at Sl. no. 9: (Specify designation
	and Office of the said authority)
12.	Name of the authorized representative
	(a) Name Mobile Email
	(b) Name Mobile Email
13.	Act (CGST/ SGST/ IGST/ Cess)
14.	Details of the case under dispute:
	a) Brief issue of the case under dispute
	b) Category of case under dispute (As per Annexure B)
	c) Market value of goods, where goods have been seized
15.	Case Summary (As per Annexure C)
16.	About Appellant (As per Annexure D)
17.	Statement of facts (As per Annexure E)
18.	Grounds of appeal
19.	Prayer
20.	Details of demand created, disputed and admitted.

· · · · · ·															
		Amount under dispute (C) (A-	Z) (Auto-	populated from columns 3, 5, 7,	9, 10 & 11 of	Table 9 of	it is system or	as per alternate	flow of order			-			
i	moant	Amou	ed (B)												
	Total Amount	Amou	mined	by Appell	ate /	Revisi	author	ity, if	any (A						
		Amount under dispute (C)	(Auto-	populated from columns	3, 5, 7, 9, 10 &	11 of Table 9	where it is	system or as	per alternate flow of order				•		
		Amou nt	ed (B)												
	Cess	Amou	mined	by Appell	ate /	Revisi	author	ity, if	any (A						
		Amount under dispute (C)	(Auto-	populated from columns	3, 5, 7, 9, 10 &	11 of Table 9			per alternate flow of order						
	d Tax	Am		<u>(B</u>				•		L.					
	Integrated Tax	Amount determi	Appellat	e / Revisio	lal	authorit	γ. ι. Α)								
		Amount under dispute (C)	(Auto-	populated from columns	3, 5, 7, 9, 10 &	11 of Table 9	where it is	system or as	per alternate flow of order						
	 	Amou	ed (B)												
	State/UT Tax	Amount determine	Appellate	/ Revisional	authority.	if any (A									
		Amount under dispute (C)	(Auto-	populated from columns	3, 5, 7, 9, 10 &	11 of Table 9	where it is	system or as	per alternate flow of order						
	1 Tax	Amou	ed (B)												
	Central Tax	Amou	mined	by Appell	ate /	Revisi	author	ity. if	any (A						
				Particul	ars					(a) Tax	(b) Interest	(c) Penalty	(d) Fees	(e)Other charges	
ll															

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

(a) Details of amount payable:

	Central	Tax	State/UT	Tax	Integrat	ed	Cess		Total Ar	nount
Particulars	(a) Admitt ed Amoun t	(b) Predeposi t (10% of disput ed tax)	(a) Admitt ed Amoun t	(b) Predeposi t (10% of disput ed tax)	(a) Admitt ed Amoun t	(b) Predeposi t (10% of disput ed tax)	(a) Admitt ed Amoun t	(b) Predeposi t (10% of disput ed tax)	(a) Admitt ed Amoun t	(b) Pre- deposi t (10% of disput ed tax)
(a) Tax					:					
(b) Interest										
(c) Penalty			-							
(d) Fees										
(e) Other charges										

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

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

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

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

3 Late fee Others	
4 (specify)	
Verification I, <	edge and belief and session and further appeal against the
	Annexure A
(Order Type)	
S No List of 'Order Type'	
1 Demand Order	
2 Refund Order	
Registration Order	
4 Enforcement Order	
5 Recovery Order	
6 Other order	
	Annexure B
(Category of case under dispute or issues involved)	
S No List of 'Category of case under dispute Tab	Tab Amount involved (where quantifiable)
1 Misclassification of any goods or services or Mention HSN both	quantitiable)
2 Wrong applicability of a notification issued Mention notification	on
under the provisions of this Act no. and date	

_		· · · · · · · · · · · · · · · · · · ·	
3	Incorrect determination of time of supply of		
	goods or services or both	rule specified in	
		Appellate/	
_		Revisionary order	
4	Incorrect determination of value of supply of		
İ	goods or services or both	rule specified in	
		Appellate/	
		Revisionary order	
5	Incorrect admissibility of input tax credit of tax	Mention section and	
	paid or deemed to have been paid/credit to credit	rule specified in	
	ledger/denial of ITC/blocking of credit	Appellate/	
		Revisionary order	
6	Incorrect determination of the liability to pay tax	Mention section and	
1	on any goods or services or both	rule specified in	
		Appellate/	
ì		Revisionary order	
7	Whether applicant is required to be registered or	Mention section and	
	has been granted suo-moto registration	rule specified in	
		Appellate/	
		Revisionary order	
8	Whether any particular thing done by the	Mention section and	
	applicant results in supply of goods or services	,	
	or both	specified in	
		Appellate/	
		Revisionary order	
9	Rejection/acceptance of application for	Mention section and	
	registration	rule specified in	
		Appellate/	
		Revisionary order	
10		Mention section and	
	amendment to registration	rule specified in	
		Appellate/	
		Revisionary order	
11	Suspension of registration	Mention section and	
		rule specified in	
		Appellate/	
		Revisionary order	
12	Order dropping show-cause in relation to	Mention section and	
	1. 0	rule specified in	
		Appellate/	
		Revisionary order	
13	Denial of facility to pay tax under composition		
		rule specified in	
		Appellate/	
-		Revisionary order	
14		Mention section and	
14	Cancellation of registration	l	
		-	
		Appellate/	
1.5		Revisionary order	·
15	1	Mention section and	
	revocation of cancellation of registration	rule specified in	
		Appellate/	

	1		ln · ·	
			Revisionary order	
·	16	Order accepting reply of taxpayer/order dropping	Mention section and	
		show cause notice	rule specified in	į
			Appellate/	•
			Revisionary order	
	17	Order of disqualification of GSTP/cancellation	Mention section and	
	П	of enrolment of GSTP	rule specified in	
	Ш		Appellate/	
			Revisionary order	
	18	Transfer/Initiation of recovery/ Special mode of	Mention section and	
		recovery (all kinds of garnishce)	rule and Form of	İ
			order specified in	
		·	Appellate/	
			Revisionary order	
	19	Tax wrongfully collected/Tax collected not paid		
	П	to Government.	rule specified in]
			Appellate/	1
	П		Revisionary order	
	20	Order of assessment including that of a non-filer	1	
		or evading registration or protective assessment	rule specified in	-
		,	Appellate/	
			Revisionary order	
	21	Determination of tax not paid or short paid on	-	
		outward supply u/s 73	rule specified in	i
			Appellate/	
			Revisionary order	
	22	Excess ITC availed/utilized u/s 73	Mention section and	
]]		rule specified in	
			Appellate/	
			Revisionary order	1
	23	Order for re-credit in credit ledger of claim for		
		refund rejected or of wrongly obtained refund		1
,		L	Appellate/	
			Revisionary order	
	24	0.1	Mention section and	
			rule specified in	
			Appellate/	
			Revisionary order	
	25	Order denying/reducing/withholding/granting		
. [1	rule specified in	
		į	Appellate/	
			Revisionary order	1
	26		Mention section and	
			rule specified in	ŀ
		j	Appellate/	
	L		Revisionary order	
	27	Fraud or wilful suppression of fact leading to	Mention section and	
		non-payment/short payment of tax determined		
		. h .	Appellate/	
		· ·	Revisionary order	
	28		Mention section and	
			rule specified in	
		·		

		-		Appell	ate/ onary order	
29	Issues related to	seizure/conf	iscation		on section	
	goods/books/property				specified	in
	goods/books/property		. 01 36	Appell	•	***
	goods, property				onary order	
30	Order relating to rec	tification/with	drawal of			
30	earlier order	tification/with	liawai ()i	rule	specified	in
	carner order				-	in .
				Appell	ate/ onary order	
31	O-d	C /			<u> </u>	
31	Order creating/modi	iying/withdraw	ing dema			
	under earlier law			rule	specified	in
				Appell		
•					onary order	
32	Order permitting payr	nent in instalm	ents		n section a	and
					specified	in
				Appella		
				Revisio	onary order	
33	Order relating to j	provisional at	tachment	of Mentio	n section a	and
	property			rule	specified	in
			•	Appella	ate/	
				Revisio	onary order	
34	Order imposing penal	ty		Mentio	n section a	ınd
				rule	specified	in
				Appella	-	•
			,	- **	onary order	,
35	Order permitting com	pounding of a	ny offense			
	withdrawing such ord		-	I	specified	in
				Appella	-	
				1	onary order	
36	Anti profiteering relat	ed matter			-	
37	Others-					
38	Issues related to Place	of supply of	goods and	or or		
	services					
	e Summary (indicate A eding 1000 characters i		wherever	quantified	d and where	Annexure ever applicable, N
Sr N	To Issue related to	As per order of adjudicating	As deter	/Revision	As per stand o appellant before	As declared by present
		authority	ar author		Tribunal	Appellant
1	Registration					
2	Revocation o	f				
	 	 			1	-
3	Denial/blocking of ITC	(

non-

Short

or

	payment of tax		
4	Erroncous refund		
5	Levy of Penalty		
6	Levy of interest or late fee or fine		
7	Classification dispute (mention HSN in corresponding columns of this row)		
8	Any other	 	

User can add more than one Issue

Order Type and Issue Related to mapping

S No	Type of 'Order Type'	Case Summary- Issue related to
1	Demand Order	Short or nonpayment of tax Levy of penalty Levy of interest or late fee or fine Classification dispute
2	Refund Order	1) Erroncous refund
3	Registration Order	Registration Registration
4	Enforcement Order	Levy of penalty Levy of interest or late fee or fine
5	Recovery Order	1) Denial/blocking of ITC
6	Other order	Any other

Annexure D

About Appellant

nuclium atton	Constitution of Business	ì	Commencemen	Addr	Nature of Busines s	 other fact
					•	

Appellant to state in free text form as follows:

Appellant to mention:

- (a). his constitution of business (e.g. Company, Partnership, HUF, Trust, etc.)
- (b). Statute under which incorporated, if any (e.g. Companies Act, Trust Act, Societies Registration Act, etc.)

		(c).	date of its constitution	1			
		(d).	constitution/identifica Corporate Identificati		_	ed to it by constituting of a company, etc.)	authority (e.g.
		(e).	Address of its Head O	ffice and	d address of i	ts principal place of busines	s in State
		Ø.	GSTIN/Temp Id and a	late from	which regist	tered under GST	
		(g).	Nature of the busine /retailer/supplier of :			engaged (e.g. manufactur	er /wholesaler
		(h).	Any other relevant fac	ct in view	of the appel	lant"	
							Annexure E
		(indica	tent of Facts (Case His te Amount in INR, whe ters in each cell, Upload	rever qu		wherever applicable, not e ary)	xceeding 1000
			Reference/	Action]
			acknowledgment no.	Ву	Date	Brief Narration	
,							
			<add i<="" rows,="" td=""><td>1</td><td></td><td></td><td>-</td></add>	1			-
			required>"				
Amendment of FORM GST APL-06	14.	in the s	and rules, for FORM G	"F	06, the follow ORM GST A See rule 116		ed, namely: —
		C	ross-objections before t	he Appe	llate Tribuna	l under sub-section (5) of sec	ction 112
		Sr.	Particulars				
		No.					
		1	Appeal No. –			te of filing –	
		2	Present Cross-objectio	_	-	UIN/CRN/ARN –	
			1	ame –	imporary 115/	ONVERTIMENT -	
			o e-	mail id -	-		
			1	ontact n			
			1		or communic on of officer		
				ffice det			
				-mail id			
		3	<u> </u>	ontact n		Appellate/Revisional au	thority) -
		3	Order no. – (i Date-	Order	of the	Appenate/Kevisionai au	inority) -
		4		h jurisa	iction of th	e officer passing the orde	er appealed
			Designation:				
1			Jurisdiction:		· <u>-</u>		

		Order Passe	ed by:				
			•				
	5	Date of com	munication of th	c order appealed	against —		
	6	Name of the	authorized repro	sentative, where	available –		
1		e-mail id of	said representati	ve –			
		Contact num	ber of said repre	sentative		•	
	7		case under disp	oute –			
	(i) (ii)	Period of dis					
	(")	Amount unde	er dispute	Central tax	1.	Integrated	Cess
		(a) Tax			tax	tax	
		(b) Interest			 	 	
		(c) Penalty		 		 	
		(d) Fees				 -	
		(c) Other cha	rges (specify)			 	
]		1			
			'. ————				
	(iii)	Market valu	e of seized	goods, where	one of the	e issues inv	olved is
	_	seizurc/confis	cation of goods	-			i
,	8	Summary of I	ssues involved a	and summary of re	ply thereto -	- Annexure A	
	2	hu the taxpay	of of notice of a	opeal or application	on filed with	the Appellate	Tribunal
		he - OR Date	of receipt of pe	issioner of State/	Central tax/L	JT tax, as the	case may
		Tribunal by th	e person filing t	tice of appeal or he present cross-c	application i	iled with the	Appellate
		Demand Table	c	ne present cross-c	objection -		
		Category	Tax	As per order of	As determ	nined As p	per the
				adjudicating	l	llate/ person t	
				authority	Revisional	cross ob	
					authority		
		Tax	_				
	1 1		Central		•		Ì
			Tax State/UT				
			Tax	l			
			Integrated				
	10		Tax				
			Cess				
			Total			-+	
	1 1	Interest					
	1 1		Central				
			Tax				
			State/UT				
	1		Tax				
			Integrated				
			Tax Cess				
			Total				
			1 Otal		<u>.</u>		1

Г			7% 1.		ī		
H			Penalty	<u> </u>			
				Central			
				Tax			
H				State/UT			
1			•	Tax			
П				Integrated			
$\ $]		Tax			
		.		Cess			
il		İ		Total			
1		ļ	P. 1.				
		İ	Penalty	Central			
4				Tax			
		-		State/UT			
İ		i		Tax			
1				Integrated			
		i		Tax			
				Cess			
				Total	•		
		Ì	Fees	Central			
				Tax		·	
				State/UT			
				Tax			
1				Integrated		- · · · · · ·	-
				Tax			
				L I.			
				Cess			
				Total		 	
١,			Others	Central			
				Tax			
				State/UT			
				Tax			
li				Integrated			
ľ				Tax			
				Cess			
				Total			
		ŀ	Refund				
				Central			
				Tax			
				State/UT			
	.						
				Tax			
				Integrated			
				Tax ·			
	'			Cess			
				Total			
	(Ţ					
1	,						
	1		T				
		11	Reliefs claimed in	memorandui	n of cross-object	ions.	
					•		
							•
		12	Summary of reply	(Annexure 1	B)		
	· [13	Grounds of Cross-	objection			
				-			
L				27			
				41			

	14	Para-wise reply (upload separately)			
		Verification			
		I, <	>, hereby	solemnly affirm	and declare
		that the information given hereinabo	ve is true and	correct to the	hest of my
		knowledge and belief and the same is	derived from	information de	Cumente and
		records in my possession and further the	at nothing has b	ecn concealed	therefrom.
1	Verification I, <				
.		Verification I, <	_ day of		
	1		20		-
	.	Verification I, <			
]					
]				
		Place:	>, hereby solemnly affirm and de primation given hereinabove is true and correct to the best of and belief and the same is derived from information, documents of possession and further that nothing has been concealed therefrom the possession and further that nothing has been concealed therefrom the possession and further that nothing has been concealed therefrom the possession and further that nothing has been concealed therefrom the possession and further that nothing has been concealed therefrom the possession and further that nothing has been concealed therefrom the possession and further that nothing has been concealed therefrom this cross-objection: Signature		
[Date:		<signatu< th=""><th>re</th></signatu<>	re
	Volume V				
				Name of the	person filing
			Name of the person filing this cross-objection: Designation/Status Applicant/officer:" Annexure sinvolved and summary of reply thereto Amount involved (where quantifiable) e) filing of this cross obth Mention not of this cross obth Sor both Sor b	tion ::	
]			Designation/Sta	atus of
	📖			Applicant/offic	er_:"
		Commany of Issues involved as			Annexure A
				reply thereto	
	 	Category of case under dispute or	Tab	Tab	Summar
.		Issues involved	·	1	1
	S. No]			1 - 1
				(where	
				quantifiabl	
	 			e)	
	1.	Misclassification of any goods or			
	-			<u> </u>	
		wrong applicability of a notification			
	$\frac{}{3}$				
	-				
	1	supply at goods of services of bour			
]]			_		
				[
	4.			 	
		supply of goods or services or both	section and		
			rule	1	
			_	[
		T			
	э.	Incorrect admissibility of input tax			
		1			
			rule		
 		ledger/denial of ITC/blocking of	specified in	i	1

		A 11/		
	credit	Appellate/		
		Revisionary		
		order		
6.	Incorrect determination of the	Mention		
	liability to pay tax on any goods or	section and		
	services or both	rule	•	
		specified in		
		Appellate/		
		Revisionary		
		order		
7.	Whether applicant is required to be	Mention		
"	registered or has been granted suo-	section and		
		rule		
	moto registration			
		specified in		
		Appellate/		
		Revisionary		
		order		
8.	Whether any particular thing done by	Mention		
	the applicant results in supply of	section and		
	goods or services or both	rule and		
		Schedule		
	,	specified in		
	:	Appellate/		
]		Revisionary		
		order		
9.	Rejection/acceptance of application	Mention		
	for registration	section and		
		rule		
,		specified in		}
		Appellate/		
		Revisionary		
		order		
10.	Rejection/acceptance of application	Mention		
· 10.	for amendment to registration	section and		
	Tot amendment to registration	rule		
		specified in		
		Appellate/		
	,	Revisionary		
		order		
11.	Suspension of registration	Mention		
		section and		
		rule		
j		specified in		
f		Appellate/		
		Revisionary		
<u> </u>		order		
12.	Order dropping show-cause in	Mention		
	relation to registration	section and		
		rule		
		specified in	1	
	·	Appellate/		
		Revisionary		
		order		
<u>-</u>	1	l		

	13	. Denial of facility to pay tax unde	r Mention		
		composition scheme	section and		
		Position Sonome			
	11		rule		
	11		specified in		- 1
	!		Appellate/		
,	11		Revisionary]	ľ
	!	<u> </u>	order		•
	14.	Cancellation of registration	Mention		-
			section and		1
			rule		ł
			specified in		
	!]		Appellate/		
			Revisionary		
	15.	Paineria /	order		
	13.	i application	Mention		
		for revocation of cancellation of	section and		
	1	registration	rule		
			specified in		
			Appellate/		
1	1		Revisionary		
			order		
	16.	Order accepting reply of			
1 1		taxpayer/order dropping show cause	1		
		notice	section and		
]] [Hotice	rule		
			specified in		
1 1			Appellate/		1
] [Revisionary		1
		<u> </u>	order		1
1 1	17.	Order of disqualification of	Mention		
		GSTP/cancellation of enrolment of	section and		1
		GSTP	rule		ı
1 11			' ' 1		1
			specified in		ľ
]]			Appellate/		ı
			Revisionary		i
	10	Transfer W. idia	order		
		Transfer/Initiation of recovery/	Mention		· ·
		Special mode of recovery (all kinds	section and		.
1 11		of gamishee)	rule and		
1 11			Form of		
] . []		ļ	order		
1 11			specified in		
	ļ		Appellate/		
		1			
			Revisionary	ı	j
	19.		order		
		g y concercuriax	Mention		
	1,		section and		
			ruic		
1 11			specified in		.
			Appellate/		,
1 11			Revisionary		İ
]				
-	20. 0		order	·	
		~· · · · · · · · · · · · · · · · · · ·	Mention		
	I X	HVII-HICE OF EVACING tegistration of 1.	section and	Ĩ	

		1	ı	
·	protective assessment	rule		
		specified in		
		Appellate/		
		Revisionary		
		order]
21.	Determination of tax not paid or	Mention		
	short paid on outward supply u/s 73	section and		
	1117	rule		
.		specified in		
		Appellate/		
		Revisionary		
		order	•	
22.	Excess ITC availed/utilized u/s 73			
	Excess ITC availed/unitzed u/s /3	Mention		
		section and		
		rule		
		specified in		
		Appellate/		
		Revisionary		
		order		
	Order for re-credit in credit ledger of	Mention		
	claim for refund rejected or of	section and		
	wrongly obtained refund being	rule		
	deposited	specified in	-	
	r	Appellate/		
1 1		Revisionary		
		order		
24.	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Mention		
	refund	section and		
		rule		
		specified in		
		Appellate/		
	•	Revisionary		
		order		
25,	Order	Mention		
	denying/reducing/withholding/granti	section and		
	ng refund	rule		
,		specified in		
		Appellate/		
	!	Revisionary		
		order		
	Tonio molecal de accidente	Mention		
26.	Issue related to provisional			
	assessment	section and		
]		rule		
		specified in		
		Appellate/		
		Revisionary		
		order		
27.	Fraud or wilful suppression of fact	Mention		
<u> </u>	leading to non-payment/short	section and		
	payment of tax determined u/s 74	rule		
	• •	specified in		
		Appellate/		
	·	Revisionary		
	<u> </u>	ACTISIONAL Y	L	

				
		order		
28	avalica/utilize			
1 11	determined u/s 74	section and		
1 11		rule		
f		specified in	1	
1 11		Appellate/]
- 1 11		Revisionary		
	,	order	1	
29	Issues related to seizure/confiscation			<u> </u>
	of goods/books/property or release of	Mention		
	such goods/books/property of release of			
	such goods/books/property	rule		
	·	specified in		
1 11	,	Appellate/		
1 11		Revisionary		
		order		
30.	i i i i i i i i i i i i i i i i i i i			
] []	rectification/withdrawal of an earlier	section and		
[[]	order	rule		1
1 11	•	specified in		
1 11		I - I		İ
[[] [Appellate/		
1 11		Revisionary		
31.	Order	order		
31.		Mention		
i 11 1	creating/modifying/withdrawing	section and		
	demand under earlier law	rule		
		specified in		
		Appellate/		
1. 11.		Revisionary		
		order		
32.	Order permitting payment in	Mention		
1 1	instalments	section and		
1 11 1				
		rulc		
		specified in		
1 11 1		Appellate/	}	
		Revisionary	ļ	
 		order	İ	i
	Order relating to provisional	Mention		
	attachment of property	section and	ľ	
	İ	rule		
		specified in	1	
		Appellate/	1	
]]] [Revisionary		
		order	[j
34.	Order imposing penalty	Mention		i
1 11 - 1		i i	1	
		section and		.]
[][]		rule	ľ	1
] []		specified in	1	1
		Appellate/]	-
	 	Revisionary		ı
		order	i	ĺ
			1	1
35.	Order permitting compounding of	Mention		
35. (Order permitting compounding of	Mention section and		

				· _		specified Appellate/	'	
						Revisionar order	ry	
		36.	Anti profiteeri	ng related ma	atter			
		37.	Others-					
		38.	1		supply of			·
	ļ L		goods and/or s	ervices				
	(in	dicate	y of Reply Amount in INR, eding 1000 char			wherever a	applicable)	Annexure B
	Sr No	Issu	e related to	order of adjudicati ng	As determined by Appellate/ Revisional authority	stand of appellant	As declared/ claimed by present Appellant	ground/issue raised in Appeal before GSTAT
	1	Reg	istration					
	2	cano	ocation of cellation of stration					
	3	Den ITC	ial/blocking of					·
	4	Shor payr	rt or non- nent of tax					
	4	Erro	neous refund					
	5	Lev	y of Penalty					
	6		y of interest or fee or fine					
	7	disp HSA corr						
	8	Any	other					
Amendment of FORM GST APL-07	15. In	the said	d rules, for FOR	M GST APL		owing Form		ubstituted, namely: —
					[5	See rule 11	1]	
			(Applic	cation to the	Appellate Tr	ibunal und	er sub secti	on (3) of Section 112)

1 1			
1. Name (a).	and designation of the ap	opellant/Office of Appellant:	
(b).	Designation		
(c).	Jurisdiction		
(d).	State/Centre	· ·	
2. GSTIN	V/Temporary ID/UIN (of	the respondent) -	
	of the respondent		
4. Addres	ss of the respondent	•	
5. Order a	appealed against –	Number -	Date -
6. Comple	ete Designation, along w	vith jurisdiction of the Appella	
i l	ity passing the order appe		
[communication of the or		
	of the case under dispute		
a. Brief iss	sue of the case under disp	pute	
b. Period o			
c. Case Su	mmary (As per Annexure	<i>: A)</i>	
		there one of the issues involved	is seizure/confiscation
of goods			
9. About R	Lespondent (As per Annex	ure B)	
į.	of supply involved in the		
	nt of facts (As per Annexu		
12. Grounds		•	
13. Prayer –			
14. Category	of case under dispute or	Issues involved – (as per Annex	rure D }
15. Details of			,

				State/UT Tax	×		Integrated Tax	TZ.		Cess			Total Amount	ŧ	
	Amount of	Amount of	Amo	Amount of	Amount of	Amon	Amount of	Amount of	Amon	Amount of	Amount of	Amoun	Amount of	Amount of	Amoun
	demand as per	demand	not not	demand as	demand	a a	demand as	demand	nt as	demand as	demand	t as per	demand as	demand	t as per
	the order of	determined	æ	per the	determined	Ä	per the	determined	ž	per the	determine	present	per the	determined	present
	the	by	ž.	н	á,	presen	order of	þ,	presen	order of	d by	appella	order of	ã	appella
	adjudicating	Appellate/	prese	the	Appellate/		tþe	Appellate/		the	Appellate/		the		nt (c)
	authority (A)	Revisional	Ħ	adjudicati	Revisional	appell	adjudicati		appell	adjudicati	Revisional		adjudicati	Revisional	
	(Auto-	authority, if	appel	Sin	authority, if	State (C)	gu	authority, if	ant (c)	ng	authority,		đu	authority,	
	populated	amy	lant	authority	any		authority	any		authority	if any		authority	if amy	
Particul		(Auto-	ত	€	(Auto-		3	(Auto-		€	(Auto-			(Ащо-	
212	01/DRC-07,	populated		(Auto-	populated		(Auto-	populated		(Auto-	populated		(Auto-	populated	
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	filled in by			it is in the	system or		it is in the	system or to		it is in the	system or		it is in the	system or	
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				appellant)			appellant)			appellant)			appellant)		
(a) Tax															
3															
Interest								-							
٠ 9															
Panelty															
(d) Fees							•								
©															
Other						·									

SI No 2	e Summary licate Amount in IN racters in each cell, Issue related to Registration Revocation of cancellation of registration Denial/blocking of	As per order of adjudicating authority	As determined by	As per stand o	As declared
SI No 2	Issue related to Registration Revocation of cancellation of registration Denial/blocking of	As per order of adjudicating authority	As determined by Appellate/Rev isional	As per stand o appellant before	As declared by present
(ind char S1 No 1 2	Issue related to Registration Revocation of cancellation of registration Denial/blocking of	As per order of adjudicating authority	As determined by Appellate/Rev isional	As per stand o appellant before	As declared claimed by
1 2 3 4	Registration Revocation of cancellation of registration Denial/blocking of	adjudicating authority	isional	appellant before	present
3 4	Revocation of cancellation of registration Denial/blocking of				
3 4	cancellation of registration Denial/blocking of				
3 4	Denial/blocking of				İ
	Short or non- payment of tax				
! 	Erroneous refund				
	Levy of Penalty Levy of interest or late fee or fine				
7 6	Classification dispute (mention HSN in corresponding columns of this row)				·
	Any other				
Abou	t Respondent				Annex

GSTN/	Constitutio	Any other			
Temp	n of	constitutio	Add	Nature of	Any other
ID	Business	n business	ress	business	relevant fact

Annexure C

Statement of Facts (Case History)

(indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each cell, Upload documents if necessary)

Reference/ acknowledgment no.	Action By	Date	Brief Narration

Annexure D

(Category of case under dispute or issues involved)

	List of 'Category of case under dispute	Tab	Tab Amount involved (where quantifiable)
1	Misclassification of any goods or services or both	Mention HSN	
2	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	
3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
4	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	Y .
5	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	specified in Appellate/	
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	1
7	Whether applicant is required to be registered or has been granted suo moto registration	l .	
8	Whether any particular thing done by the applicant results in supply of goods or services or both		
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	

10	Rejection/acceptance of application for	Or Mention section and mile	
	amendment to registration	specified in Appellate/	
	10 10 10 10 10 10 10 10 10 10 10 10 10 1	Revisionary order	
11	Suspension of registration		
	buspension of registration	Mention section and rule	ł
		specified in Appellate/	
12	Order dronning shares in the	Revisionary order	
112	Order dropping show-cause in relation (registration		
	registration	specified in Appellate/	
13	Darid of Calif	Revisionary order	
13	Denial of facility to pay tax unde		
	composition scheme	specified in Appellate/	
		Revisionary order	-
14	Cancellation of registration	Mention section and rule	
		specified in Appellate/	1
<u> </u>		Revisionary order	
15	Rejection/acceptance of application for		$\neg \neg$
	revocation of cancellation of registration	specified in Appellate/	
		Revisionary order	
16	Order accepting reply of taxpayer/orde	Mention section and rule	
	dropping show cause notice	specified in Appellate/	
L		Revisionary order	
17	Order of disqualification o	Mention section and rule	
	GSTP/cancellation of enrolment of GSTP	specified in Appellate/	
L		Revisionary order	
18	Transfer/Initiation of recovery/ Specia	Mention section and rule	
	mode of recovery (all kinds of garnishee)	and Form of order	
[specified in Appellate/	
		Revisionary order	
19	Tax wrongfully collected/Tax collected no	Mention section and rule	
	paid to Government.	specified in Appellate/	11
L_		Revisionary order]
20	Order of assessment including that of a		
1		specified in Appellate/	
!	protective assessment	Revisionary order	
21	Determination of tax not paid or short paid	Mention section and mile	
}	on outward supply u/s 73	specified in Appellate/	
	127	Revisionary order	
22	Excess ITC availed/utilized u/s 73	Mention section and rule	
	anne dinizod u/s /3		
		specified in Appellate/ Revisionary order	
23	Order for re-credit in credit ladan of 1-1-	Monting order	
	Order for re-credit in credit ledger of claim	Mention section and rule	
	for refund rejected or of wrongly obtained refund being deposited		
24		Revisionary order	
4 4	Order rejecting/granting provisional refund		7
		specified in Appellate/	
		Revisionary order	
			
	Order	Mention section and rule	1 1
	denying/reducing/withholding/granting		
	denying/reducing/withholding/granting	Mention section and rule specified in Appellate/ Revisionary order	
_	denying/reducing/withholding/granting refund	specified in Appellate/ Revisionary order	_
_	denying/reducing/withholding/granting refund Issue related to provisional assessment	specified in Appellate/	_

27	Fraud or wilful suppression of fact leadin to non-payment/short payment of ta determined u/s 74	gMention section and rule x specified in Appellate/ Revisionary order
28	Excess ITC availed/utilized determined u/74	specified in Appellate/ Revisionary order
29	Issues related to seizure/confiscation o goods/books/property or release of sucl goods/books/property	fMention section and rule specified in Appellate/ Revisionary order
30	Order relating to rectification/withdrawa of an earlier order	Mention section and rule specified in Appellate/ Revisionary order
31	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order
32	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order
33	Order relating to provisional attachment of property	
34	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order
35	Order permitting compounding of any offense or withdrawing such order	
36	Anti-profiteering related matter	
37	Others-	
38	Issues related to Place of supply of goods and/or services"	

By Order,

(M. Devaraj) Pramukh Sachiv.

Digitally signed by M.Devaraj Date: 20-09-2025

22:16:28