# FORM GST APL - 01

*[See rule 108(1)]*

# Appeal to Appellate Authority

1. GSTIN/ Temporary ID/UIN–
2. Legal name of the appellant -
3. Trade name, if any –
4. Address -
5. Order no. - Order date -
6. Designation and address of the officer passing the order appealed against -
7. Date of communication of the order appealed against -
8. Name of the authorised representative -
9. Details of the case under dispute -
10. Brief issue of the case under dispute -
11. Description and classification of goods/ services in dispute-
12. Period of dispute-
13. Amount under dispute:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Description | Centraltax | State/ UT tax | Integratedtax | Cess |
| a) Tax/ Cess |  |  |  |  |
| b) Interest |  |  |  |  |
| c) Penalty |  |  |  |  |
| d) Fees |  |  |  |  |
| e) Other charges |  |  |  |  |

1. Market value of seized goods
2. Whether the appellant wishes to be heard in person – Yes / No
3. Statement of facts:-
4. Grounds of appeal:-
5. Prayer:-
6. Amount of demand created, admitted and disputed

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Particulars of demand/ refund | Particulars | Central tax | State/ UTtax | Integrated tax | Cess | Total amount |
| Amount of demandcreated | a) Tax/ Cess |  |  |  |  | < total> | < total> |
| b) Interest | < total> |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (A) | c) Penalty |  |  |  |  | < total> |  |
| d) Fees | < total> |
| e) Othercharges | < total> |
| Amount of demand admitted (B) | a) Tax/ Cess |  |  |  |  | < total> | < total> |
| b) Interest | < total> |
| c) Penalty | < total> |
| d) Fees | < total> |
| e) Othercharges | < total> |
| Amount of demand disputed (C) | a) Tax/ Cess |  |  |  |  | < total> | < total> |
| b) Interest | < total> |
| c) Penalty | < total> |
| d) Fees | < total> |
| e) Othercharges | < total> |

1. Details of payment of admitted amount and pre-deposit:-
	1. [Details of payment required

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| [Particulars |  | Central tax | State/ UTtax | Integrated tax | Cess | Total amount |
|  |  | Tax/ Cess |  |  |  |  | <total> |  |
| a) Admitted amount | Interest | <total> |
|  |  | < |
|  | Penalty | total |
|  |  | > |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  | < |  |
| Fees | total |  |
|  | > |  |
| Other charges | <total> |  |
| b) Pre- |  |  |  |
| deposit (10% |  |  |  |
| of disputed |  |  |  |
| tax /cess but |  |  |  |
| not |  |  | < |
| exceeding |  |  | total |
| Rs. 25 crore |  |  | > |
| each in |  |  |  |
| respect of CGST,SGST or | Tax/ Cess | <total> |  |
| cess, or not |  |  |  |
| exceeding |  |  |  |
| Rs. 50 crore |  |  |  |
| in respect of |  |  |  |
| IGST and |  |  |  |
| Rs. 25 crore |  |  |  |
| in respect of |  |  |  |
| cess) |  |  |  |
| (c) Pre- |  |  |  |
| deposit in |  | < |  |
| case of sub-section (3) of | Penalty | total>]259 |  |
| section 129 |  |  |  |

* 1. Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)

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

259 Substituted vide notification no. 40/2021-CT, dt 29.12.2021 with effect from he 1st day of January, 2022

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | tax |  | CreditLedger |  |  |  |  |  |
| 2. | Central tax |  | Cash Ledger |  |  |  |  |  |
| CreditLedger |  |  |  |  |  |
| 3. | State/UT tax |  | Cash Ledger |  |  |  |  |  |
| CreditLedger |  |  |  |  |  |
| 4. | CESS |  | Cash Ledger |  |  |  |  |  |
| CreditLedger |  |  |  |  |  |

* 1. Interest, penalty, late fee and any other amount payable and paid

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Sr. No. | Descriptio n | Amount payable | Debi t entr yno. | Amount paid |
| Integrate d tax | Centr al tax | State/U T tax | CES S | Integrate d tax | Centr al tax | State/U T tax | CES S |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11]260 |
| 1. | Interest |  |  |  |  |  |  |  |  |  |
| 2. | Penalty |  |  |  |  |  |  |  |  |  |
| 3. | Late fee |  |  |  |  |  |  |  |  |  |
| 4. | Others(specify) |  |  |  |  |  |  |  |  |  |

1. Whether appeal is being filed after the prescribed period - Yes / No
2. If ‗Yes‘ in item 17 –
	1. P

eriod of delay –

* 1. R

easons for delay –

18.[Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Place of Supply (Name ofState/UT) | Demand | Tax | Interest | Penalty | Other | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7]261 |
|  | Admitted |  |  |  |  |  |

260Substituted vide Notf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

261 Inserted *ibid*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | amount [in the Table in sub-clause (a) of clause 15(item (a))] |  |  |  |  |  |
|  |  |  |  |  |  |  |

# Verification

I, < >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place: Date:

**<Signature>**

Name of the Applicant: