# FORM GST APL – 05

*[See rule 110(1)]*

# Appeal to the Appellate Tribunal

1. GSTIN/ Temporary ID /UIN -
2. Name of the appellant -
3. Address of the appellant –
4. Order appealed against- Number- Date-
5. Name and Address of the Authority passing the order appealed against -
6. Date of communication of the order appealed against -
7. Name of the representative -
8. Details of the case under dispute:
   1. B

rief issue of the case under dispute

* 1. D

escription and classification of goods/ services in dispute

* 1. P

eriod of dispute

* 1. Amount under dispute:

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

* 1. Market value of seized goods

1. Whether the appellant wishes to be heard in person?
2. Statement of facts
3. Grounds of appeal
4. Prayer
5. Details of demand created, disputed and admitted

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Particulars of demand | Particulars | | Central  tax | State/UT  tax | Integrated  tax | Cess | Total amount | |
| Amount demanded/ rejected >, if any  (A) | a) Tax/  Cess |  |  |  |  | <total  > | <total  > |
| b) Interest | <  total  > |
| c)  Penalty | <  total |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  | > |  |
| d) Fees | <total  > |
| e) Other  charges | <total  > |
| Amount under dispute (B) | a) Tax/ Cess |  |  |  |  | <  total  > | <  total  > |
| b) Interest | <  total  > |
| c) Penalty | <  total  > |
| d) Fees | <  total  > |
| e) Other  charges | <  total  > |
| Amount admitted (C) | a) Tax/ Cess |  |  |  |  | <  total  > | <  total  > |
| b) Interest | <  total  > |
| c) Penalty | <  total  > |
| d) Fees | <  total  > |
| e) Other  charges | <  total  > |

1. Details of payment of admitted amount and pre-deposit: (a)Details of amount payable :

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Particulars | |  | Central  tax | State/UT  tax | Integrated  tax | Cess | Total amount | |
|  | a) Admitted  amount | Tax/ Cess |  |  |  |  | <total  > | <total  > |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Interest |  |  |  |  | <  total  > |  |
| Penalty | <total  > |
| Fees | <  total  > |
| Other charges | <  total  > |
| b) Pre-deposit [20% of disputed  tax/cess but not exceeding Rs.50 crore each in respect of CGST, SGST  or cess or not exceeding Rs.100 crore in respect of IGST and Rs.50 crore in respect of  cess]210 | Tax/ Cess | <  total  > |

1. Details of payment of admitted amount and [pre-deposit of 20% of the disputed tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess]211

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

210Substituted for ―20% of disputed tax―videNotf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

211Substituted for ―pre-deposit 20% of the disputed admitted tax and cess‖videNotf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

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

1. 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/UT  tax | CESS |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1. | Interest |  |  |  |  |  |  |  |  |  |
| 2. | Penalty |  |  |  |  |  |  |  |  |  |
| 3. | Late fee |  |  |  |  |  |  |  |  |  |
| 4. | Others  (specify) |  |  |  |  |  |  |  |  |  |

15.[Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Place of Supply (Name of  State/UT) | Demand | Tax | Interest | Penalty | Other | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7]212 |
|  | Admitted amount [in the Table in sub-clause (a) of  clause 14 (item (a))] |  |  |  |  |  |
|  |  |  |  |  |  |  |

# Verification

212Inserted vide Notf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

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: Designation /Status: