

# FAQs > Filing an Appeal against Registration Order (FORM GST APL-01)

## 1. Who can file an appeal to the Appellate Authority?

Any taxpayer or an unregistered person aggrieved by any decision or order passed against him (with respect to Registration, amendment or cancellation etc.) by an adjudicating authority, may appeal to the Appellate Authority, within three months from the date on which the said decision or order is communicated to such person.

## 2. What are the pre-conditions to file an appeal to the Appellate Authority?

Orders/decision must be passed by the adjudicating authority in case of the taxpayer or an unregistered person to file an appeal to the Appellate Authority under the following categories

- Order of Rejection of Application for <Registration/ Amendment/ Cancellation > (GST REG – 05)
- Order for Cancellation of Registration (GST REG – 19)
- Order of Grant of Temporary Registration/ Suo Moto Registration (GST REG – 12)
- Order for cancellation of provisional registration (GST REG – 28)
- Order of rejection of enrolment as GST Practitioner (GST PCT – 04)
- Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source (GST REG – 08)
- Order for acceptance / rejection of reply to show cause notice (GST CMP-07) issued in case of opting for /out of compositional scheme.

## 3. From where can I file an appeal against Registration Order?

Navigate to **Services > User Services > My Applications > Application Type as Appeal to Appellate Authority > NEW APPLICATION** button. Select the Order Type as **Registration Order** from the drop-down list and mention the relevant Order number and click on **Search**.

## 4. What steps are required to be followed for filing an appeal against Registration Order?

Below steps are required to be followed for filing an appeal against Registration Order:

1. Creating Appeal to Appellate Authority
2. Upload Annexure to GST APL-01
3. Add any Other Supporting Document
4. Preview the Application and Proceed to File
5. Open the Application's Case Details screen by searching for your filed Application in My Applications page or from View Additional Notices/Orders page

## 5. What type and size of documents can be uploaded for filing an appeal against Registration Order?

You can upload PDF & JPEG file format with maximum file size for upload as 5MB. Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy.

## 6. What are the various Appeal statuses?

S.No.	Description	Status
1	Appeal Form successfully filed by the taxpayer or person	Appeal Submitted
2	Appeal Form successfully admitted by the appellate authority	Appeal admitted
3	Appeal Form is Rejected by the appellate authority	Appeal Rejected
4	When Hearing Notice is issued by the appellate authority	Hearing Notice issued
5	When Counter Reply received against notice	Counter reply received
6	When Show cause notice is issued	Show cause notice issued
7	Appeal is confirmed/modified/rejected	Appeal order passed
8	When hearing is adjourned and next date is issued	Adjournment granted
9	When application is filed for Rectification	Rectification request received
10	When application for Rectification is rejected	Rectification request rejected
11	Appeal is order is rectified	Rectification order passed

## 7. From where can I view submitted appeal against Registration Order?

Navigate to **Services > User Services > My Applications > Application Type as Appeal to Appellate Authority > From and To Date > SEARCH** button.

## 8. What is the process of condonation if I do not file appeal within the prescribed period?

The appellate authority may condone delay for a period of maximum of 1 month, if he is satisfied that the taxpayer was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months and allow it to be presented within a further period of one month.

## 9. When will I get final acknowledgment of the appeal filed?

Once an appeal against a registration order is filed, an email and SMS is sent to the taxpayer (or an unregistered person, as the case may be) and Appellate Authority.

Your application for appeal is submitted to the First Appellate Authority's queue and becomes a pending item in his/her queue of work-items. The Officer may admit/ not admit the application and thus either Approve or Reject your request.

However, final acknowledgement of the appeal filed is issued, only when, a certified copy of the decision or order appealed against is submitted to the Appellate authority, within 7 days from the date of electronic filing of Appeal. Thereafter the appeal

documents are checked and if found in order, final acknowledgment is issued. The appeal shall be treated to be filed only when the final acknowledgement, indicating the appeal number is issued.

## **10. Is it necessary for me to have a DSC for filing the appeal?**

You can file the appeal either through DSC or EVC. DSC is mandatory for companies and LLPs.

## **11. How can I view the submitted appeal application?**

Navigate to **Dashboard > Services > User Services > My Applications > select Application type “Appeal to Appellate Authority > From and To Date > Search Application > Case Details > APPLICATIONS** to view the submitted appeal application.

## **12. Do I need to submit physical copy of documents?**

The appellant is required to submit physical copy of supporting documents along with appeal application, duly signed and verified to the office of the appellate authority within 7 days of filing appeal on the GST Portal. Upon receipt of complete documents, the final acknowledgement will be issued to him.

## **13. How can view the notice issued by the Tax Official?**

Navigate to **Dashboard > Services > User Services > View Additional Notice and Orders** to view the notice issued by the Tax Official.

Also, you can navigate to **Dashboard > Services > User Services > My Applications > select Application type “Appeal to Appellate Authority > From and To Date > Search > select relevant Case number > NOTICE** tab to view the notices issued by Tax Official.

## **14. How can I reply to notice issued by the Tax Official?**

Navigate to **Dashboard > Services > User Services > My Applications > select Application type “Appeal to Appellate Authority > From and To date > Search > select relevant Case number > click on NOTICE** folder to view the Notices issued. Click on reply button and upload relevant documents in order to reply to the said notice.