

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

## How do I file an appeal against a Registration Order?

To file an appeal against a registration order, perform following steps:

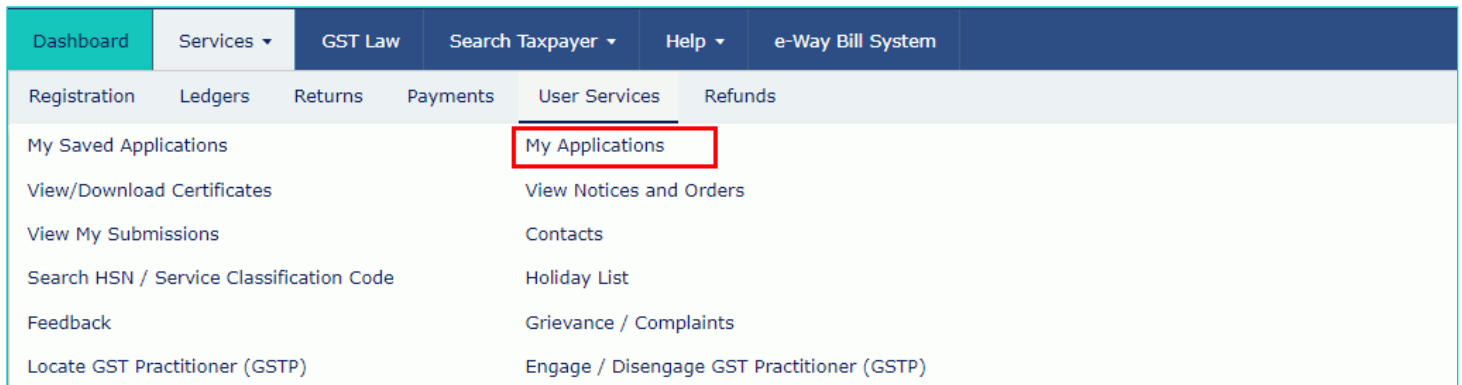
1. Access the [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials i.e. your User Id and Password.

**Click the links below to know more about it.**

- A. [Creating Appeal to Appellate Authority](#)
- B. [Upload Annexure to GST APL-01](#)
- C. [Add any Other Supporting Document](#)
- D. [Preview the Application and Proceed to File](#)
- E. Open the Application's Case Details screen by [searching for your filed Application in My Applications page](#) or from [View Additional Notices/Orders page](#)

### A. Creating Appeal to Appellate Authority

3. Click the **Services > User Services > My Applications** command.



4. The **My Applications** page is displayed. Select the Application Type as **Appeal to Appellate Authority** from the drop-down list.

Application Type\*

Select ▼

Select

Advance Ruling

Intimation of Voluntary Payment - DRC-03

Letter Of Undertaking

Appeal to Appellate Authority

Application for rectification of order

Application for Restoration of Provisional Attachment

REFUNDS

Application for Deferred Payment/Payment in Instalments

5. Click the **NEW APPLICATION** button.

Dashboard > Services > User Services > My Applications

My Applications

Application Type\* • indicates mandatory fields

From Date

To Date

DD/MM/YYYY

DD/MM/YYYY

SEARCH

NEW APPLICATION

6. The **GST APL-01: Appeal to Appellate Authority** page is displayed.

Dashboard > Services > User Services > My Applications > New Application English

GST APL-01: Appeal to Appellate Authority

**GSTIN/Temporary ID/UIN** - 24AJIPA1572E4ZO

**Legal Name** - ANGAD JASBIRSINGH ARORA

**Trade Name** - Appeal Test

**Address** - Darbhanga, MG, ECITY, Ahmedabad, Gujarat, 382120

Order Type\* •

Order No\* •

Select

SEARCH

7. Select the Order Type as **Registration Order** from the drop-down list.

Order Type\*

Select ▼

Select

Demand Order

Registration Order

Refund Order

Other Orders

8. In the **Order No** field, enter the Order Number issued by adjudicating authority.

9. Click the **SEARCH** button.

Dashboard > Services > User Services > My Applications > New Application English

GST APL-01:Appeal to Appellate Authority

**GSTIN/Temporary ID/UIN** - 24AJIPA1572E4ZO      **Legal Name** - ANGAD JASBIRSINGH ARORA      **Trade Name** - Appeal Test

**Address** - Darbhanga, MG, ECITY, Ahmedabad, Gujarat, 382120

Order Type\*      Order No\*      **SEARCH**

Registration Order     

10. The **Order Details** page is displayed.



## GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN -  
24AJIPA1572E4ZO

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - Appeal Test

Address - Darbhanga, MG, ECITY, Ahmedabad, Gujarat, 382120

Order Type\*  
Registration OrderOrder No\*  
ZA2408180010223

## Order Details

Order Date\*  
14/08/2018Date of communication\*  
14/08/2018

Category of the case under dispute\*

Select

ADD

Upload Annexure to GST APL-01\*

Choose File No file chosen

Only PDF file format is allowed.

Click here to download Annexure to GST APL-01 template.

Maximum file size for upload is 5MB.

Click here to view the steps for converting the filled application word template to PDF file format.

## Upload Supporting Documents

Enter Document Description

Choose File No file chosen

Only PDF &amp; JPEG file format is allowed.

Maximum file size for upload is 5MB.

Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy

Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

## Verification

 I, ANGAD JASBIRSINGH ARORA, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory\*

Select

Place\*

Enter Place

Designation / Status

Date

05/09/2018

BACK

PREVIEW

PROCEED TO FILE

11. Select the **Category of the case under dispute** from the drop-down list.

Category of the case under dispute\*

Select ▼

Select

1. Misclassification of any goods or services or both
2. Wrong applicability of a notification issued under the provisions of this Act
3. Incorrect determination of time and value of supply of goods or services or both
4. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid
5. Incorrect determination of the liability to pay tax on any goods or services or both
6. Whether applicant is required to be registered
7. Whether any particular thing done by the applicant results in supply of goods or services or both
8. Rejection of application for registration on incorrect ground
9. Cancellation of registration for incorrect reasons
10. Transfer/Initiation of recovery/ Special mode of recovery
11. Tax wrongfully collected/Tax collected not paid to Government
12. Determination of tax not paid or short paid
13. Refund on wrong ground/Refund not granted/ Interest on delayed refund
14. Fraud or wilful suppression of fact
15. Anti profiteering related matter
16. Others

12. Click the **ADD** button.

Order Type\*  
Registration Order

Order No\*  
ZA2408180010223

Order Details

Order Date\*  
14/08/2018

Date of communication\*  
14/08/2018

Category of the case under dispute\*

Select ▼

**ADD**

**Note:**

1. You can add multiple line items from the Category of the case under dispute drop-down list by clicking the **ADD** button.
2. You can click the **DELETE** button to delete the details added.

Order Type\*  
Registration Order

Order No\*  
ZA2408180010223

Order Details


Order Date\*  
14/08/2018

Date of communication\*  
14/08/2018

Category of the case under dispute\*  
1. Misclassification of any goods or services or both

ADD

Selected Category

1	Misclassification of any goods or services or both	
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## B. Upload Annexure to GST APL-01

13. Click the **click here** link to download the Annexure to GST APL-01 Template.

Upload Annexure to GST APL-01\*

No file chosen

- Only PDF file format is allowed.
- [Click here](#) to download Annexure to GST APL-01 template.
- Maximum file size for upload is 5MB.
- [Click here](#) to view the steps for converting the filled application word template to PDF file format.

14. The GST APL-01 Template is downloaded. Open the downloaded template.

Upload Annexure to GST APL-01\*


No file chosen

Upload Supporting Documents

Enter Document Description

No file chosen

- Only PDF & JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy
- Click on Add Document button to add the Supporting Document. Uploaded document will

 AplAnnexureTem....docx ^

15. Click the **Enable Editing** button.

**Annexure to FORM GST APL-01****Appeal to Appellate Authority**

9. Details of the case under dispute -

(i) Brief issue of the case under dispute –

(ii) Description and classification of goods/ services in dispute- **Not Applicable**

(v) Market value of seized goods – **Not**

**Applicable**

10. Whether the appellant wishes to be heard in person –

Yes / No

11. Statement of facts-

12. Grounds of appeal -

13. Prayer -

16. Whether appeal is being filed after the prescribed period - Yes / No

17. If 'Yes' in item 16–

(a) Period of delay –

(b) Reasons for delay -

Note: ***Please convert the word file into PDF and upload while filing appeal online***

16. Enter the details.

**Annexure to FORM GST APL-01  
Appeal to Appellate Authority**

9. Details of the case under dispute -

- (i) Brief issue of the case under dispute –
- (ii) Description and classification of goods/ services in dispute- **Not Applicable**
- (v) Market value of seized goods – **Not Applicable**

10. Whether the appellant wishes to be heard in person – Yes / No

11. Statement of facts-

12. Grounds of appeal -

13. Prayer -

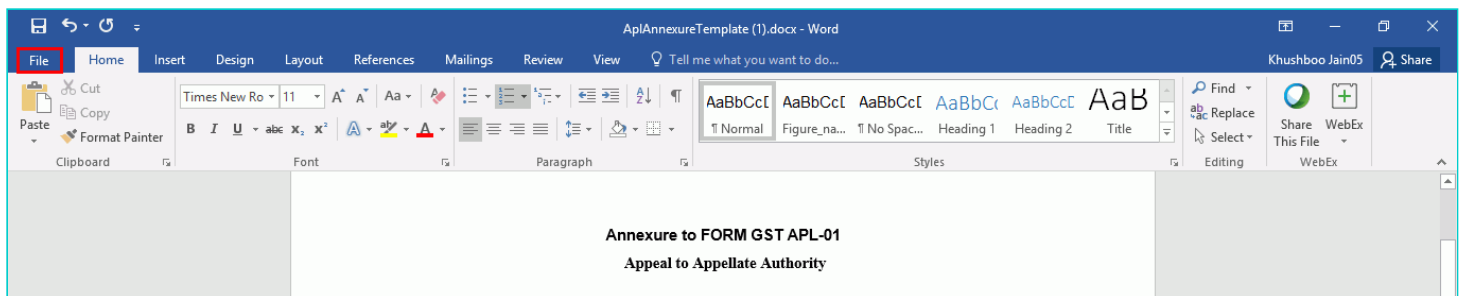
16. Whether appeal is being filed after the prescribed period - Yes / No

17. If 'Yes' in item 16–

- (a) Period of delay –
- (b) Reasons for delay -

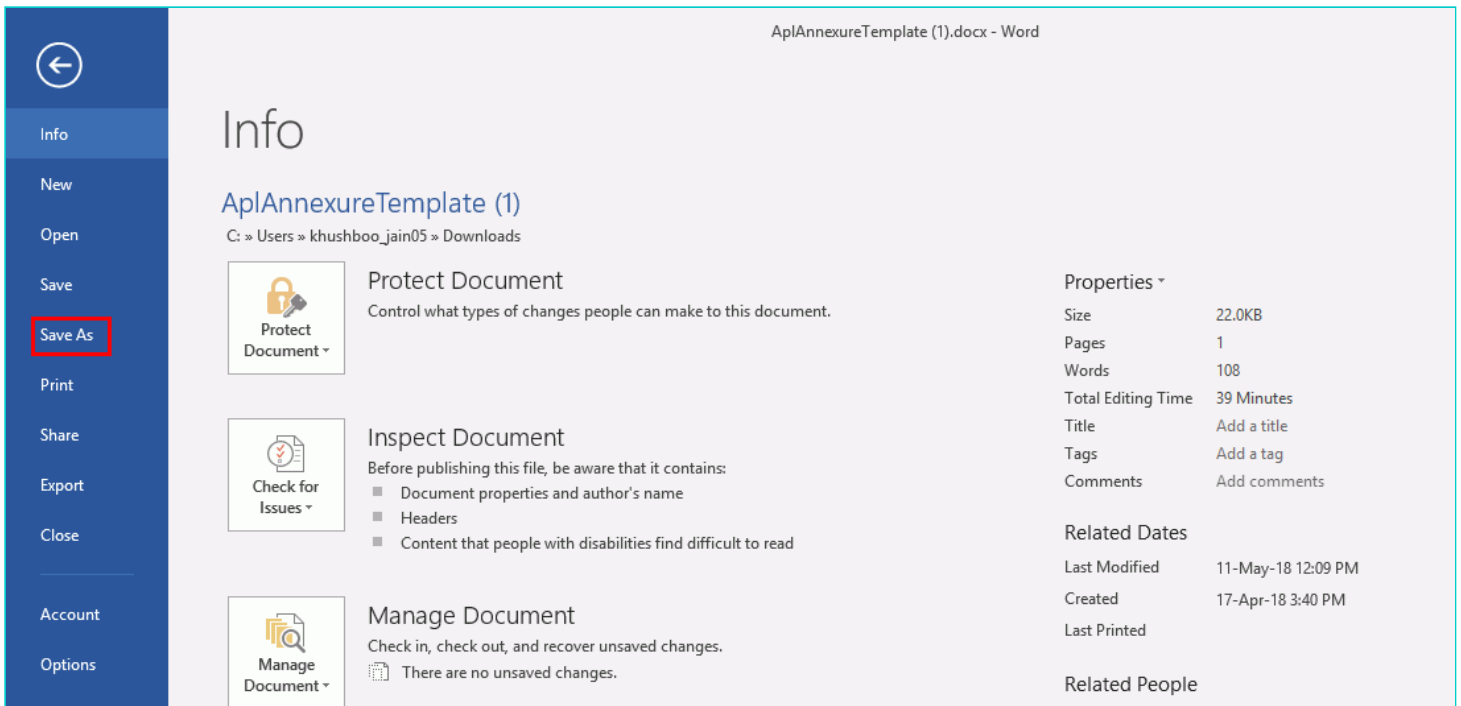
**Note: Please convert the word file into PDF and upload while filing appeal online**

17. Once you have entered the details, click on the **File** button in top left corner.



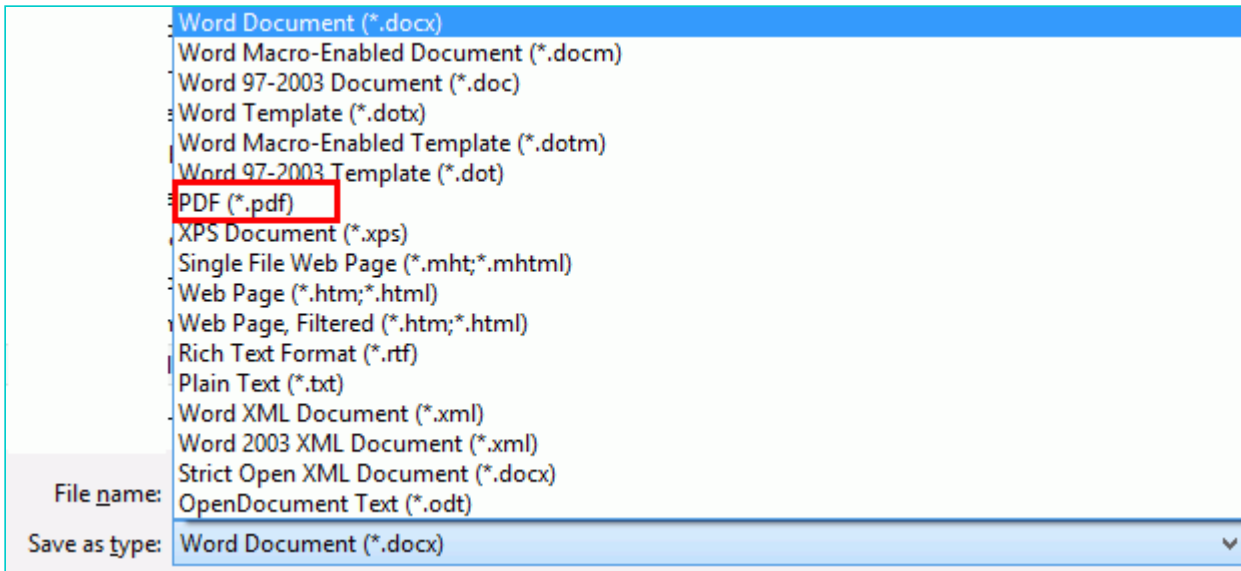
18. Click the **Save As** button.



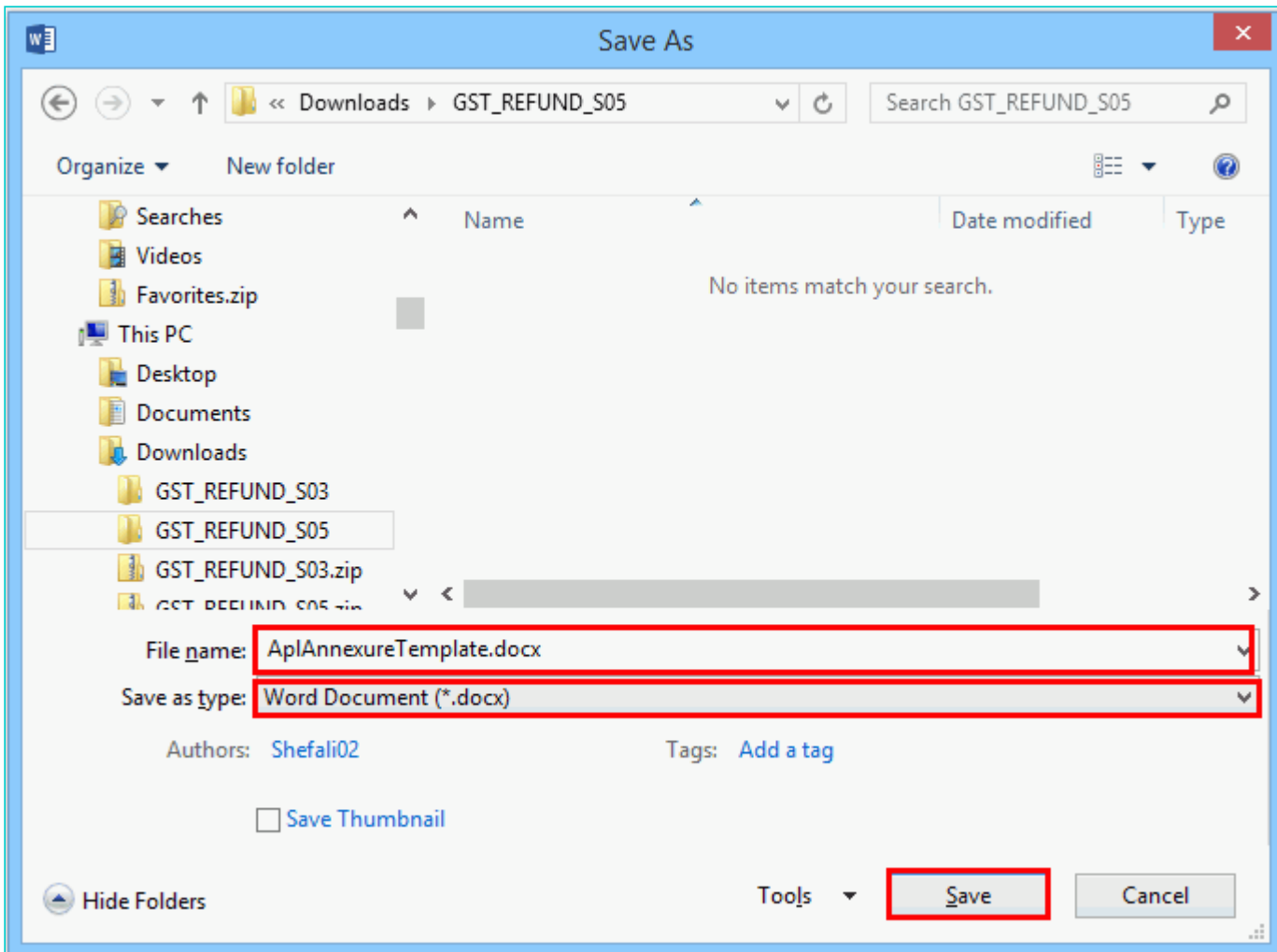


19. Now select the location to save the file and in the File Name list, type or select a name for the document.

20. In the Save as type list, select PDF.



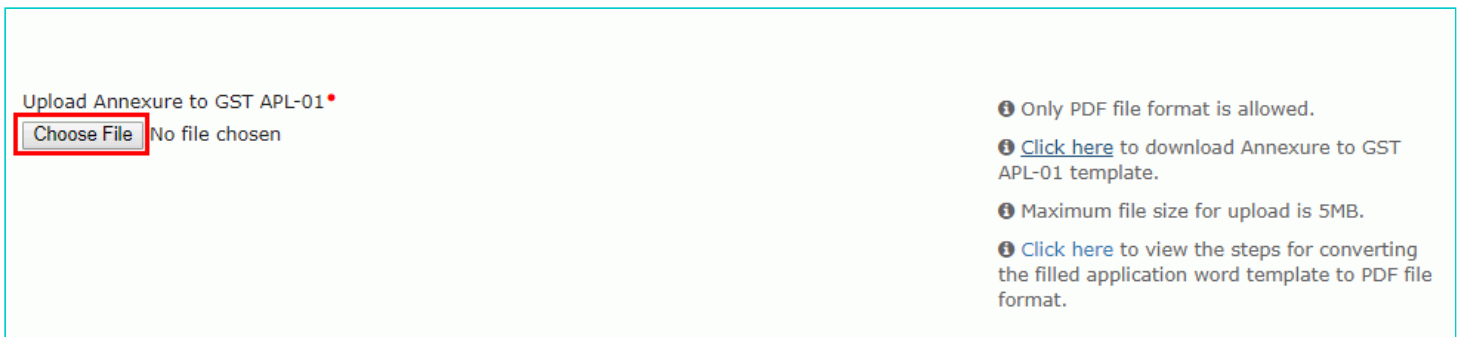
21. Click the **Save** button.



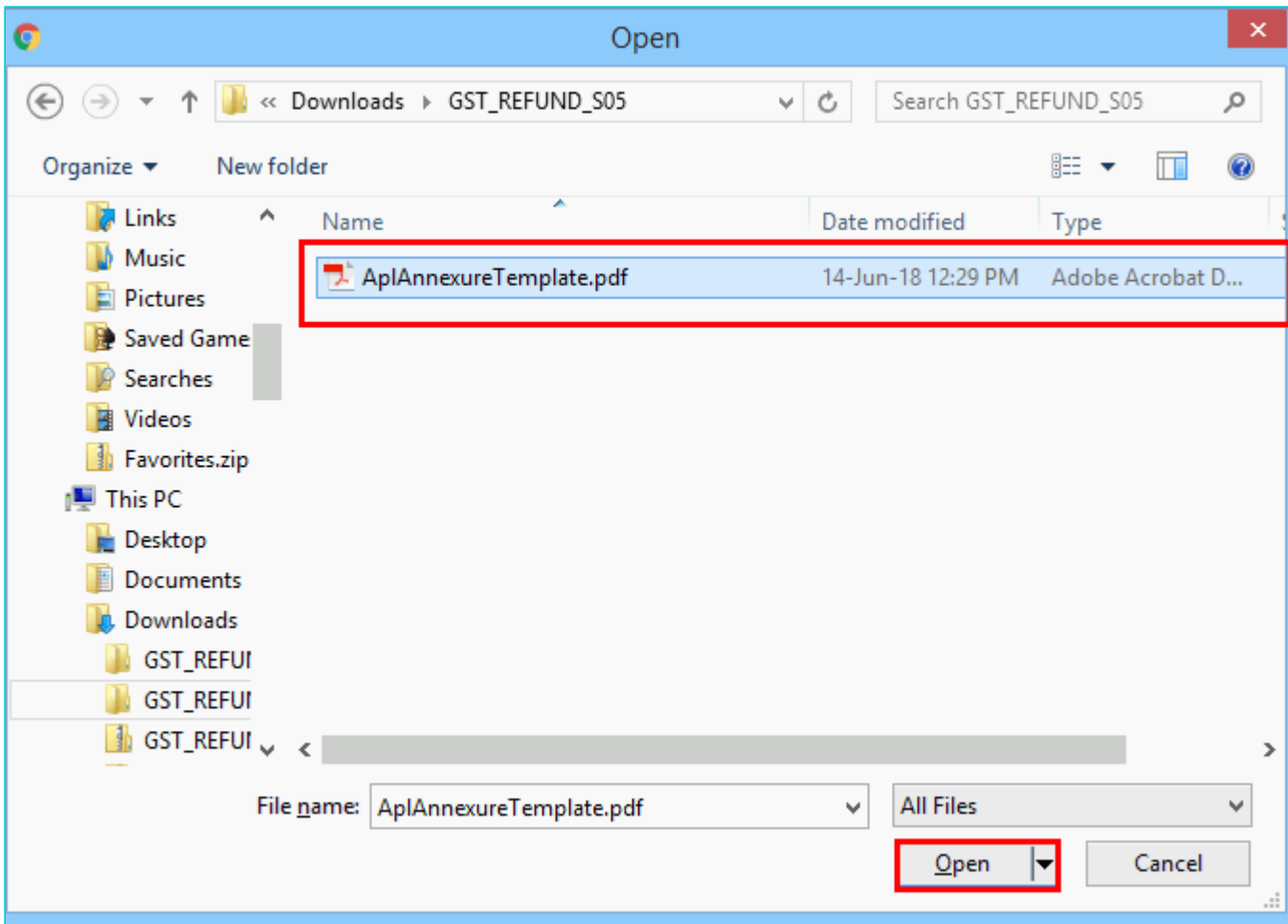
**Note:** You should have a PDF reader installed on your computer to open the PDF file.

22. Click the **Choose File** button to upload the PDF.

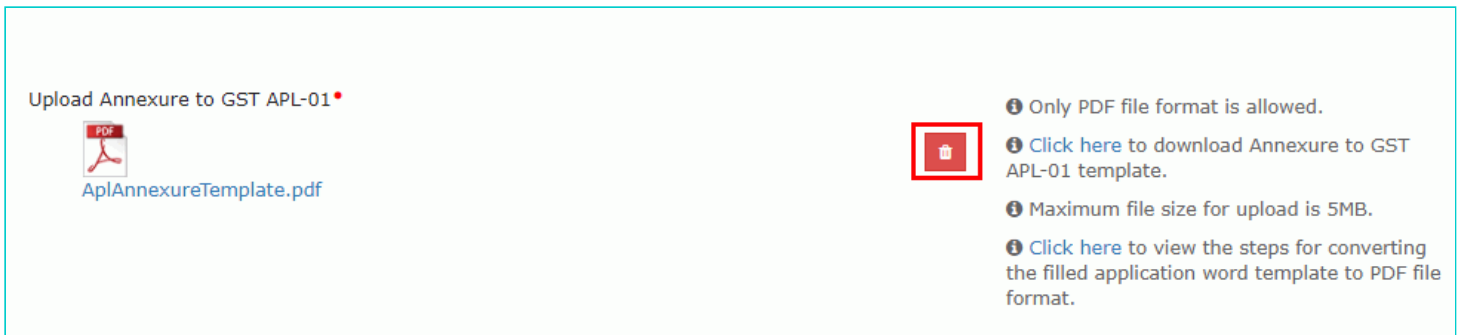
**Note:** You can upload file with maximum size of upload as 5 MB.



23. Select the PDF file which was saved and click the **Open** button.



24. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file, till the time appeal is not filed.



## C. Add any Other Supporting Document

25. To upload any other supporting document, enter the document description and click the **Choose File** button.

### Note:

- Only PDF & JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy

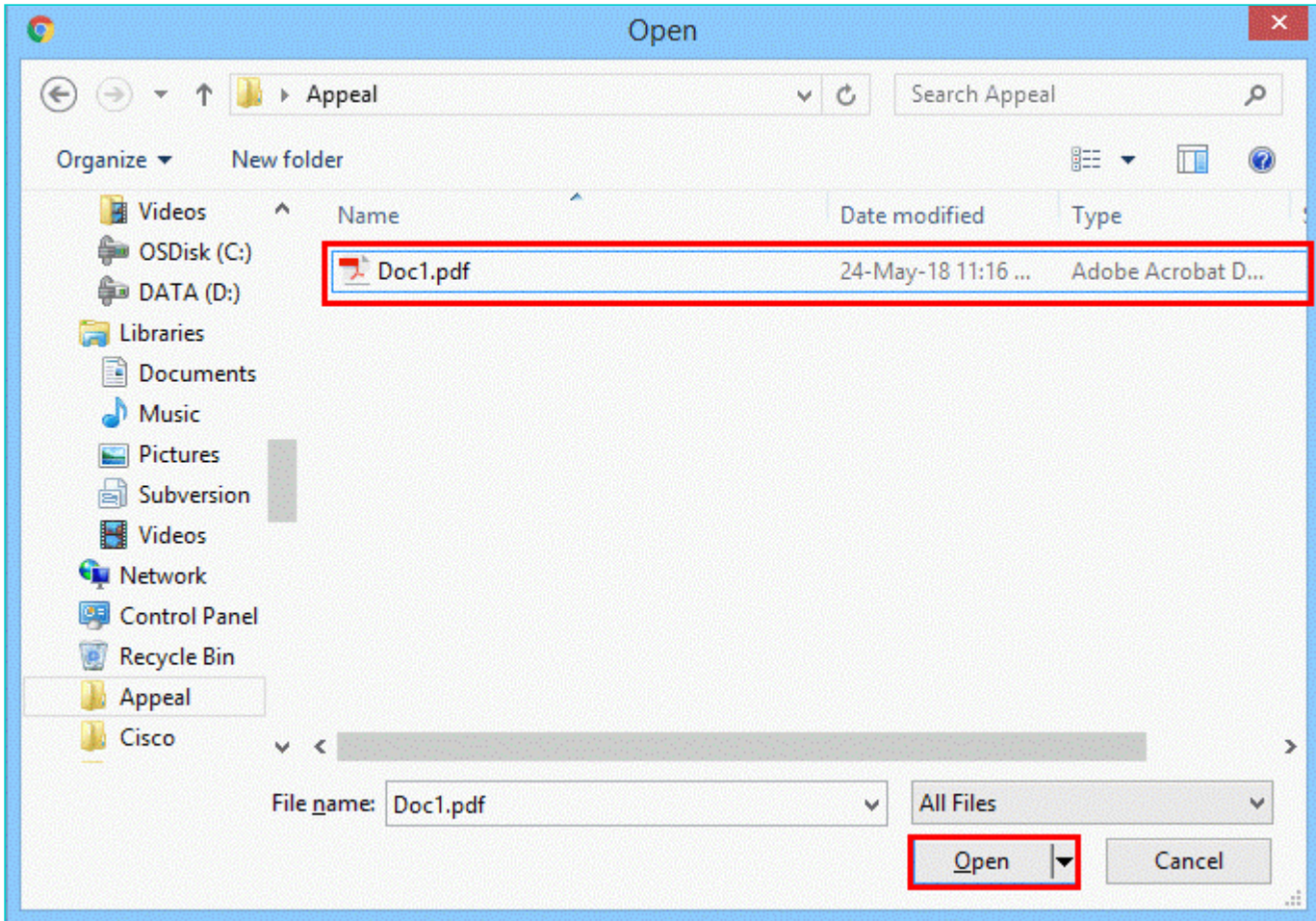
## Upload Supporting Documents

Enter Document Description

**Choose File** No file chosen

- ❗ Only PDF & JPEG file format is allowed.
- ❗ Maximum file size for upload is 5MB.
- ❗ Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy
- ❗ Click on Add Document button to add the uploaded Supporting Document.

26. Select the file to be uploaded and click the **Open** button.



27. Click the **ADD DOCUMENT** button to add the uploaded supporting document.

## Upload Supporting Documents

Enter Document Description

**ADD DOCUMENT**

- ❗ Only PDF & JPEG file format is allowed.
- ❗ Maximum file size for upload is 5MB.
- ❗ Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy
- ❗ Click on Add Document button to add the uploaded Supporting Document.



28. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file, till the time appeal is not filed.

### Upload Supporting Documents

Enter Document Description  
Appeal document

No file chosen

Appeal document

 Doc1.pdf 

- Only PDF & JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy
- Click on Add Document button to add the uploaded Supporting Document.

## D. Preview the Application and Proceed to File

29. To preview the Application before filing, Click the **PREVIEW** button.

### Verification

I, ANGAD JASBIRSINGH ARORA, hereby solomenly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory\*

Place\*

Designation / Status

Date

30. The PDF file will be downloaded. Open the pdf file and check if all the details are correctly updated.

### FORM GST APL-01

*[Refer Rule 108(1)]*

#### Appeal to Appellate Authority

1	GSTIN/Temporary ID/UIN -	24AJPA1572E4Z0
2	Legal Name -	ANGAD JASBIRSINGH ARORA
3	Trade Name -	Appeal Test
4	Address -	Darbhanga, MG, ECITY, Ahmedabad, Gujarat, 382120
	Order Type -	Registration Order
5	Order No - ZA2408180010223	Order Date - 14/08/2018
6	Designation and address of the officer passing the order appealed against	Commercial Tax Officer and Ghatak 1 (Ahmedabad):Range - 1:Division - 1:Gujarat
7	Date of communication of the order to be appealed against -	14/08/2018
8	Name of the authorised representative -	NA

Category of the case under dispute -

1	Misclassification of any goods or services or both
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31. Select the **Verification** checkbox.

32. Select the **Name of the Authorized Signatory** from the drop-down list.

33. Enter the **Place** where application is filled.

34. Click the **PROCEED TO FILE** button.

Verification

I, ANGAD JASBIRSINGH ARORA, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory\*

Place\*

Designation / Status

Date

35. Click the **PROCEED** button.

Dashboard

Cause List

Type of Authority\*

State\*

Jurisdiction


Date

No hearings are scheduled for date - 24/10/2018

36. Click the **SUBMIT WITH DSC** or **SUBMIT WITH EVC** button.

Dashboard > Services > User Services > Submit Application English

GSTIN/Temporary ID/UIN	Legal Name	Trade Name
24AJIPA1572E4ZO	ANGAD JASBIRSINGH ARORA	Appeal Test

  
**Warning**

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

**DSC is compulsory for Companies & LLP**

**Facing problem using DSC? [Click here for help](#)**

In case of **SUBMIT WITH DSC**

a. Select the certificate and click the **SIGN** button.

In case of **SUBMIT WITH EVC**

a. Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VERIFY** button.

### OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

[CLOSE](#) [VALIDATE OTP](#)

37. A confirmation message is displayed that form has been signed. You can click the **DOWNLOAD** button to download the acknowledgement receipt.

Dashboard > Services > User Services > Provisional Acknowledgement English

### Provisional Acknowledgement on submission of Form of Appeal

✔ Your form has been signed successfully through EVC

ⓘ Please submit certified copies within 7 days to get appeal admitted.

Your appeal has been successfully submitted against AD240918000001P

GSTIN/Temporary ID/UIN	24AJIPA1572E4ZO
Date of filing	05/09/2018
Time of filing	10:43
Place of filing	Delhi
Name of the Taxpayer	ANGAD JASBIRSINGH ARORA
Address	Darbhanga, MG, ECITY, Ahmedabad, Gujarat, 382120
Name of the person who is filing Appeal	ANGAD JASBIRSINGH ARORA
Amount of pre-deposit	NA

*It is a system generated acknowledgement and does not require any signature.*

[DOWNLOAD](#)

**Note:**

- Once the application is filed, Status of the application gets updated to "**Appeal Submitted**".
- 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.
- You can access the generated ARN and view the filed application from the following navigation: **Dashboard > Services > User Services > My Applications > select Application type "Appeal to Appellate Authority > From and To date> Case Details > APPLICATIONS**.
- 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.
- 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.