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 -

(i) Brief issue of the case under dispute -
(ii) Description and classification of goods/ services in dispute-
(iii) Period of dispute-
(iv) Amount under dispute:

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

(v) Market value of seized goods

10. Whether the appellant wishes to be heard in person – Yes / No
11. Statement of facts:-
12. Grounds of appeal:-
13. Prayer:-
14. Amount of demand created, admitted and disputed

Particulars of demand/ refund	Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
	Amount of demand created	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
	(A)	c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount of demand admitted (B)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount of demand disputed (C)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

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

(a) Details of payment required

[2][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) [4][Pre- deposit (10% of disputed tax /cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)]	Tax/Cess					<total>	
(c) Pre- deposit in case of sub-section (3) of section 129	Penalty					<total>	

]

(b) Details of payment of admitted amount and pre-deposit [3][pre- deposit 10% of disputed tax and cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)]

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Central tax	State/UT tax	Integrated 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	Amount paid			
		Integrated	Central	State/UT	CESS		Integrated	Central	State/UT	CESS
.		tax	tax	tax		entry no.	d tax	tax	tax	
1	2	3	4	5	6	7	8	9	10	11]
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

16. Whether appeal is being filed after the prescribed period - Yes / No
17. If 'Yes' in item 17 –

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

[3][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 of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7]
	Admitted 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:

<Signature>

Date:

Name of the Applicant:

1. Substituted (w.e.f. 01.02.2019) vide Notification No. 03/2019-CT dt. 29.01.2019.
2. Substituted (w.e.f. 01.01.2022) vide Notification No. 40/2021-CT dated 29.12.2021.
3. Inserted (w.e.f. 01.02.2019) vide Notification No. 03/2019-CT dt. 29.01.2019.
4. Substituted (w.e.f. 01.11.2024) vide Notification No. 20/2024-CT dt. 08.10.2024.
5. Substituted (w.e.f. 01.11.2024) vide Notification No. 20/2024-CT dt. 08.10.2024.