

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

How do I file an appeal against a Demand Order?

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

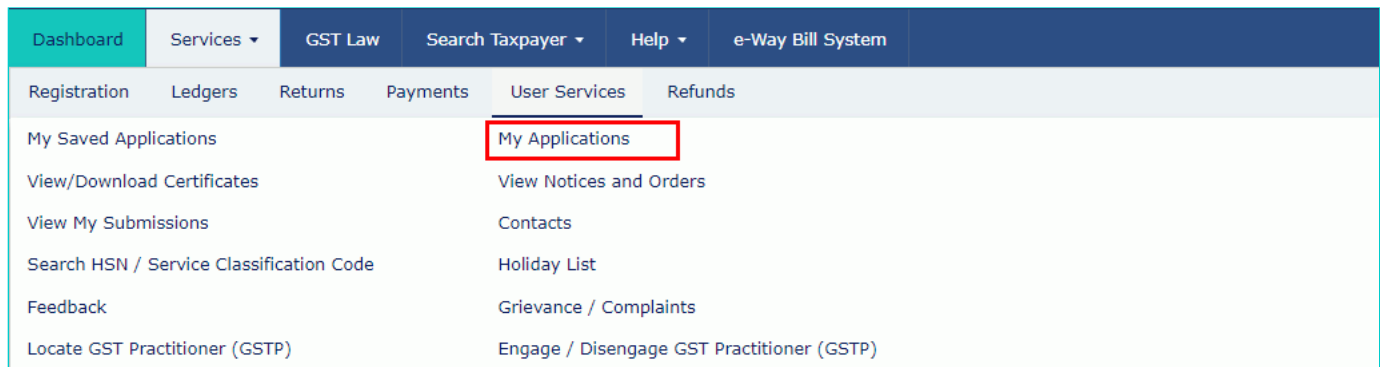
1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials i.e. your User Id and Password.

Click the links below to know more about it.

- [A. Creating Appeal to Appellate Authority](#)
- [B. Upload Annexure to GST APL-01](#)
- [C. Disputed Amount/ Payment Details](#)
- [D. Pre-deposit % of disputed tax](#)
- [E. Utilize Cash/ ITC](#)
- [F. Add any Other Supporting Document](#)
- [G. Preview the Application and Proceed to File](#)
- [H. Withdraw an Appeal Application](#)
- [I. Re-file an Appeal Application](#)

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

The screenshot shows the 'My Applications' page. The breadcrumb trail is 'Dashboard > Services > User Services > My Applications'. The page title is 'My Applications'. There is a legend indicating that a red dot indicates mandatory fields. The 'Application Type' dropdown is set to 'Appeal to Appellate Authority' and is highlighted with a red box. The 'From Date' and 'To Date' fields are empty, with a calendar icon next to each. The 'SEARCH' and 'NEW APPLICATION' buttons are at the bottom right, with 'NEW APPLICATION' highlighted with a red box.

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

The screenshot shows the 'GST APL-01: Appeal to Appellate Authority' form. The breadcrumb trail is 'Dashboard > Services > User Services > My Applications > New Application'. The form title is 'GST APL-01: Appeal to Appellate Authority'. The pre-filled details are: GSTIN/Temporary ID/UIN - 07AJIPA1572EO1X, Legal Name - ANGAD JASBIRSINGH ARORA, Trade Name - AutomationsTest, and Address - 1, MG, ECITY, Central Delhi, Delhi, 110019. The question 'Is the order pertaining to Multiple Financial Years?' has radio buttons for 'Yes' and 'No'. The 'Order Type' dropdown is empty, and the 'Order No' field is empty. The 'SEARCH' button is at the bottom right.

6. Select the option **Yes** if the order pertaining to Multiple Financial Years or **No** to proceed with single Financial Year. Select the Order Type from the drop-down list.

Note 1: Multiple Financial Years is applicable for **Form GST DRC-07** and **Form GST DRC-08 Orders**. Now, the appeals can be filed for Multiple Financial Years basis the DRC 07 or DRC 08 order under the Assessment demand or Enforcement demand category.

Note 2: If you select option **Yes**, then the following options will be displayed in the drop-down list.

Is the order pertaining to Multiple Financial Years? * ☒ Yes ☐ No

Order Type *

Note 3: If you select option **No**, then the following options will be displayed in the **Order Type** drop-down list.

Order Type *

- In the **Order No** field, enter the Order Number issued by adjudicating authority.
- Click the **SEARCH** button.



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

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Dashboard Services User Services My Applications New Application English

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN - 07AJIP1572E01X **Legal Name -** ANGAD JASBIRSINGH ARORA **Trade Name -** AutomationsTest

Address - 1, MG, ECITY, Central Delhi, Delhi, 110019

Order Type * Demand Order Order No * ZA0704180000236

Order Details

Order Date * 03/04/2018 Demand Id ZA0704180000236 Date of communication * 03/04/2018

Category of the case under dispute *

Period of Dispute From * 01/02/2021 To * 28/02/2023

DISPUTED AMOUNT/ PAYMENT DETAILS

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.

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 uploaded Supporting Document.

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 14/06/2023

Financial Year Wise Breakup of Application

Note: If rectification is already filed, Appeal cannot be filed. However, after Rectification request is completed, Appeal can be filed only for the said Rectified order, but not against the original order.

10. 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

11. Click the **ADD** button.

Order Details

Order Date

03/04/2018

Demand Id

ZA0704180000236

Date of communication

03/04/2018

Category of the case under dispute

Select

ADD

Period of Dispute

From

01/02/2018

To

28/02/2018

Note:

- 1. Date of Communication and Period of Dispute is displayed on the screen. However, you can edit the same.
- 2. You can add multiple line items from the Category of the case under dispute drop-down list by clicking the **ADD** button.
- 3. You can click the **DELETE** button to delete the details added.

B. Upload Annexure to GST APL-01

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

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

14. Click the **Enable Editing** button.

https://tutorial.gst.gov.in/userguide/appeal/appeal_manual.htm

3/76

File Tools View AplAnnexureTemplate (1).docx (Protected View) - Word

PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View. **Enable Editing**

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-

(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 -

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***

15. 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-

(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 -

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

17. Click the **Save As** button.

AplAnnexureTemplate (1).docx - Word

Info

New

Open

Save

Save As

Print

Share

Export

Close

Account

Options

Info

AplAnnexureTemplate (1)

C:\Users\khushboo_jain05\Downloads

Protect Document

Control what types of changes people can make to this document.

Inspect Document

Before publishing this file, be aware that it contains:

- Document properties and author's name
- Headers
- Content that people with disabilities find difficult to read

Manage Document

Check in, check out, and recover unsaved changes.

There are no unsaved changes.

Properties

Size	22.0KB
Pages	1
Words	108
Total Editing Time	39 Minutes
Title	Add a title
Tags	Add a tag
Comments	Add comments

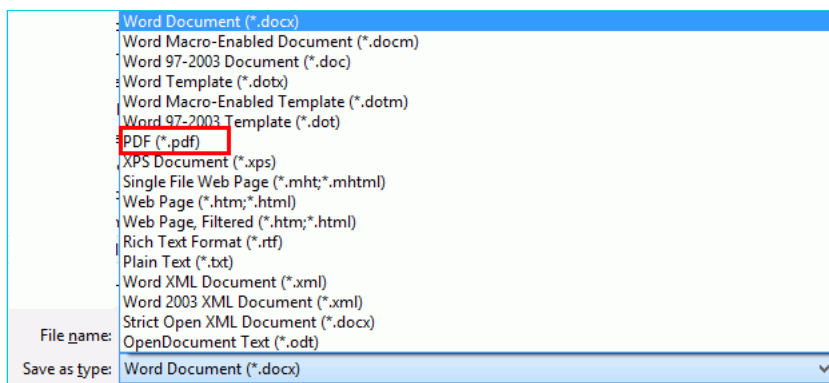
Related Dates

Last Modified	11-May-18 12:09 PM
Created	17-Apr-18 3:40 PM
Last Printed	

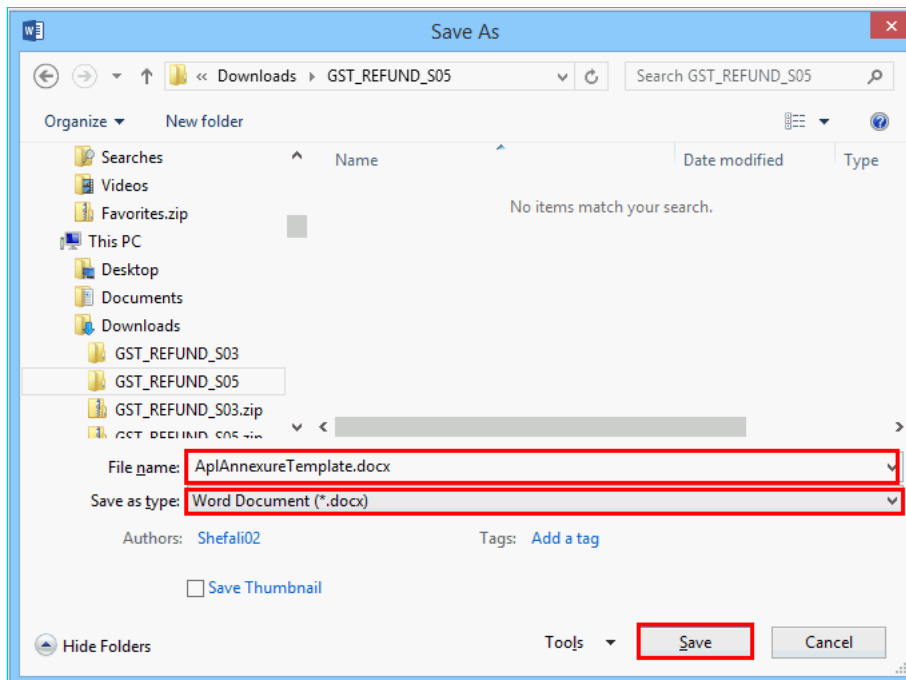
Related People

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

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



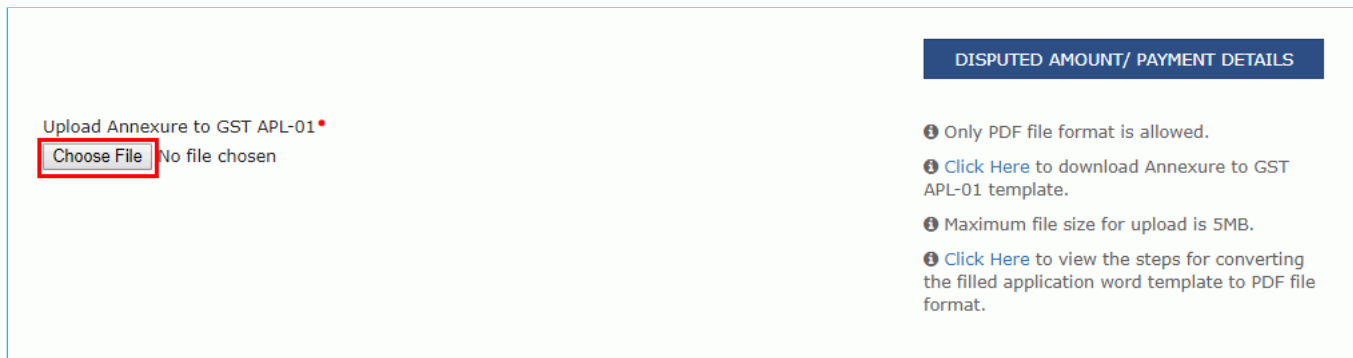
20. Click the **Save** button.



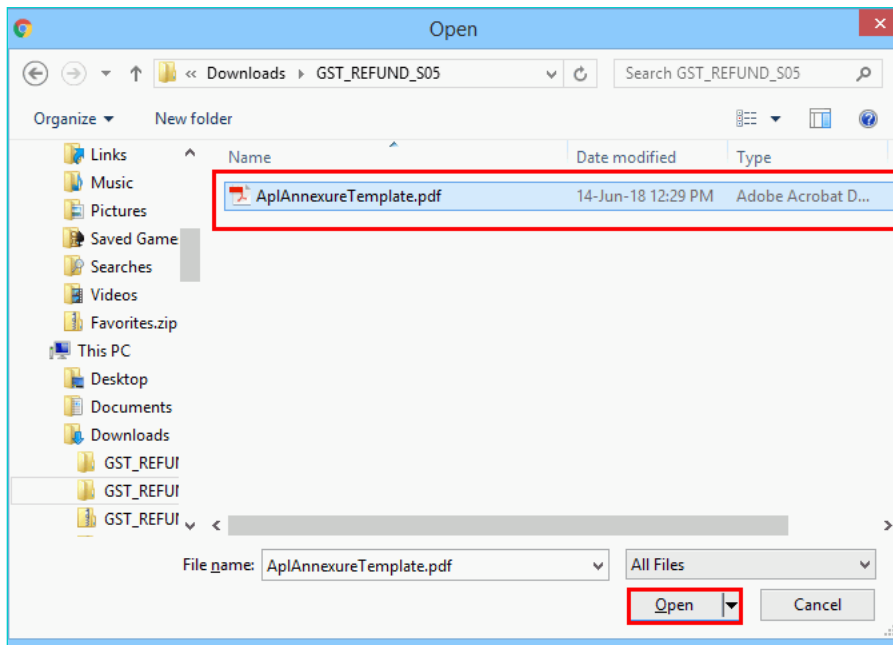
Note: You should have a PDF reader installed on your computer to open the PDF file.

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

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



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



23. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file.

C. Disputed Amount/ Payment Details

24. Click the **DISPUTED AMOUNT/PAYMENT DETAILS** button to enter disputed amount and payment details.

Upload Annexure to GST APL-01 •

[Choose File](#) No file chosen

DISPUTED AMOUNT/ PAYMENT DETAILS

- 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.

25. The **Disputed Amount/ Payment Details** page is displayed.

Note: If you have selected the option **Yes** for order pertaining to Multiple Financial Years then, the Disputed Amount/Payment page for Multiple Financial years will be displayed in separate tabs for each Financial Year.

DashboardServicesUser ServicesPayment DetailsEnglish

GSTIN/Temporary ID/VIN - 27ALAB1221E72KLegal Name - AF COMPUTERSTrade Name - GSTNAddress - 252, Gold Hill Supreme, Shantiguru Cross Roads, Electronic City Phase 2, , Thane, Maharashtra, 400123

Indicates Mandatory FieldsSave AS UDAF1

Disputed Amount/ Payment Details

Amount under Dispute

	2021-22	2022-23	2023-24	Total
Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Tax/Cess	0	0	0	0
Interest	0	0	0	0
Penalty	0	0	0	0
Fees	0	0	0	0
Other charges	0	0	0	0

Amount of Demand created and admitted

	2021-22	2022-23	2023-24	Total
Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Tax/Cess	1000	0	0	0
Interest	100	0	0	0
Penalty	100	0	0	0
Fees	100	0	0	0
Other charges	100	0	0	0
Tax/Cess	1000	0	0	0
Interest	100	0	0	0
Penalty	100	0	0	0
Fees	100	0	0	0
Other charges	100	0	0	0

Details of payment of admitted amount and pre-deposit

Pre-Deposit % of Disputed Tax/Cess10

Provision of 10% of the disputed amount needs to be paid as per deposit before filing an appeal. Lower percentage may be decided later with mutual approvals from the competent authorities.

The minimum amount of the deposit as per provision to section 109 (6) of CGST Act, 2017 in Penalty has already been deposited against the underlying demand (if or admitted).

Details of payment required

	2021-22	2022-23	2023-24	Total
Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Tax/Cess	1000	0	0	0
Interest	100	0	0	0
Penalty	100	0	0	0
Fees	100	0	0	0
Other charges	100	0	0	0
Pre-deposit (10% of Disputed Tax/Cess)	0	0	0	0

Details of payment of admitted amount and pre-deposit

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Tax/Cess	0	0	0	0
Interest	0	0	0	0
Penalty	0	0	0	0
Fees	0	0	0	0
Other charges	0	0	0	0

Details of amount payable towards admitted amount and pre-deposit

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Tax/Cess	1000	0	0	0
Interest	100	0	0	0
Penalty	100	0	0	0
Fees	100	0	0	0
Other charges	100	0	0	0

BACKUTILISE PAY/ CASH

26 (a). In the **Amount under Dispute** section, enter the amount which is under dispute. Amount under Dispute cannot be more than Amount of Demand Created.

Note 1:

- Overall tax period will be auto-populated from Original order and cannot be changed while filing Appeal.
- For multiple Financial Years, you have to select each year and then enter the amount which is under dispute.
- Pre-deposit amount is calculated for total amount and will be auto-populated for all Financial Years, based on the disputed amount entered.

DashboardServicesUser ServicesPayment DetailsEnglish

GSTIN/Temporary ID/INN - 27LALAB1221EFZKLegal Name - AF COMPUTERSTrade Name - GSTNAddress - 252, Gold HR Supreme, Shantipura Cross Roads, Electronic City Phase 2, Thane, Maharashtra, 400123

Indicates Mandatory Fields

SAVE AS DRAFT

Disputed Amount/ Payment Details

Amount under Dispute

	2021-22	2022-23	2023-24	Total
Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Tax/Cess	0	0	0	0
Interest	0	0	0	0
Penalty	0	0	0	0
Fees	0	0	0	0
Other charges	0	0	0	0

Amount of Demand created and admitted

	2021-22	2022-23	2023-24	Total
Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Tax/Cess	1000	0	0	0
Interest	100	0	0	0
Penalty	100	0	0	0
Fees	100	0	0	0
Other charges	100	0	0	0
Tax/Cess	1000	0	0	0
Interest	100	0	0	0
Penalty	100	0	0	0
Fees	100	0	0	0
Other charges	100	0	0	0

Details of payment of admitted amount and pre-deposit

Pre-Deposit % of Disputed Tax/Cess10

Minimum of 10% of the disputed amount needs to be paid as pre-deposit before filing an appeal. Lower percentage may be decided here with relevant approvals from the competent authorities.

The Minimum amount of Pre-deposit as per provision to section 107 (b) of CGST Act, 2017 on Penalty has already been deposited against the underlying demand Id of Admitted.

Details of payment required

	2021-22	2022-23	2023-24	Total
Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Tax/Cess	1000	0	0	0
Interest	100	0	0	0
Penalty	100	0	0	0
Fees	100	0	0	0
Other charges	100	0	0	0
Pre-deposit (10% of Disputed Tax/Cess)	0	0	0	0

Details of payment of admitted amount and pre-deposit

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Tax/Cess	0	0	0	0
Interest	0	0	0	0
Penalty	0	0	0	0
Fees	0	0	0	0
Other charges	0	0	0	0

Details of amount payable towards admitted amount and pre-deposit

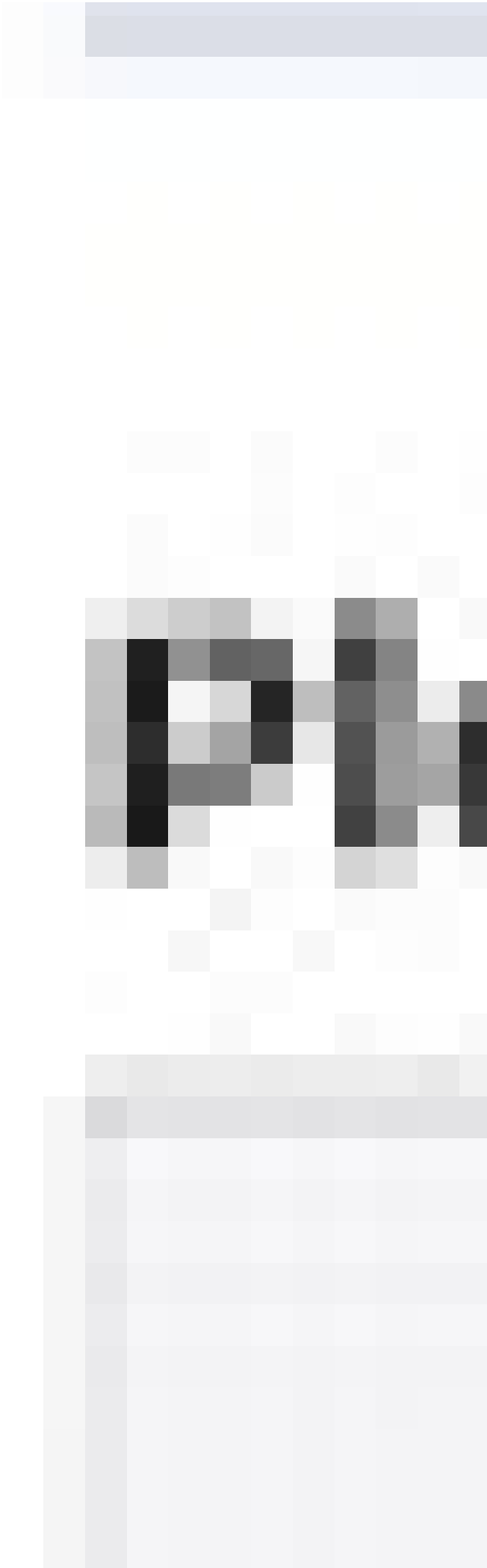
Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Tax/Cess	3000	0	0	0
Interest	300	0	0	0
Penalty	300	0	0	0
Fees	300	0	0	0
Other charges	300	0	0	0

BACKUTILIZE STC/ CASH

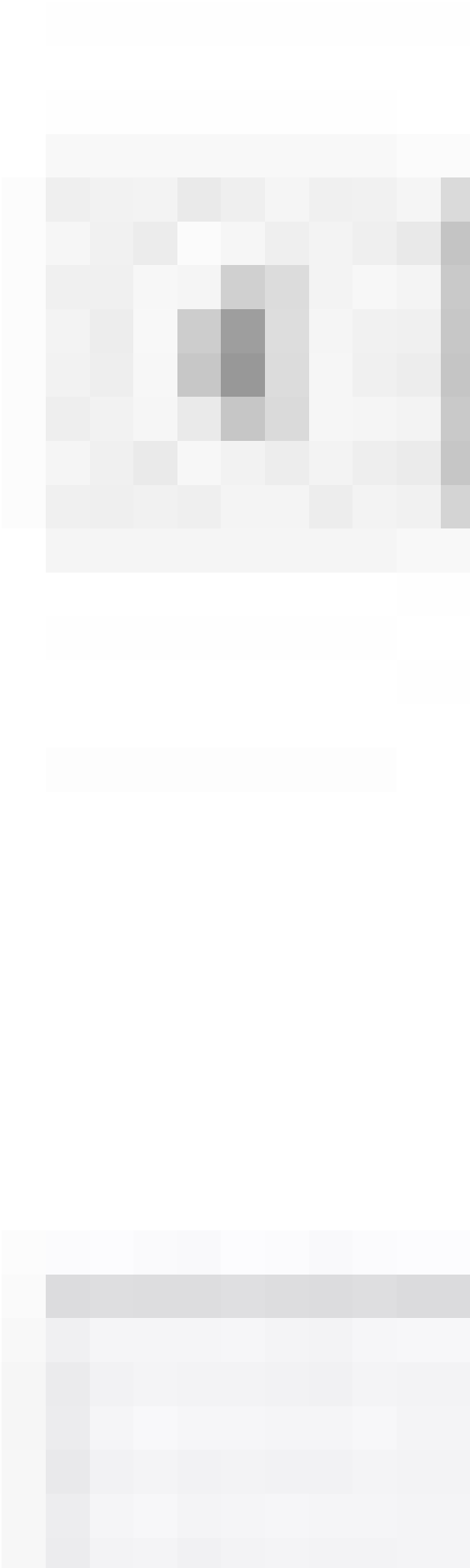
Note 2:

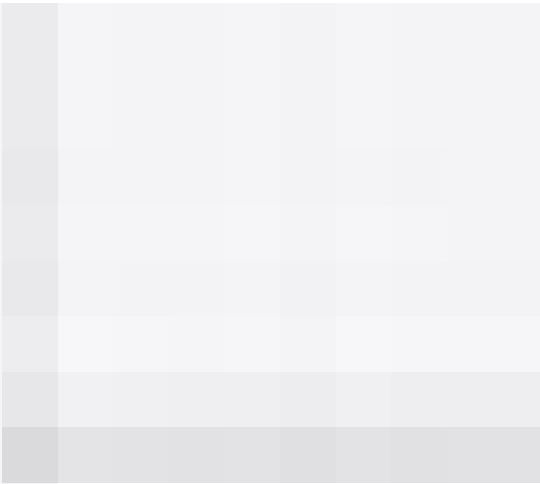
- If you have not disputed any component of the demand in any Financial Year, then default value Zero will be mentioned in that Financial Year.
- If a demand is not entered in a Financial Year or if the number of years disputed in application is less than the number of years in the original order, then a Warning message will be displayed.

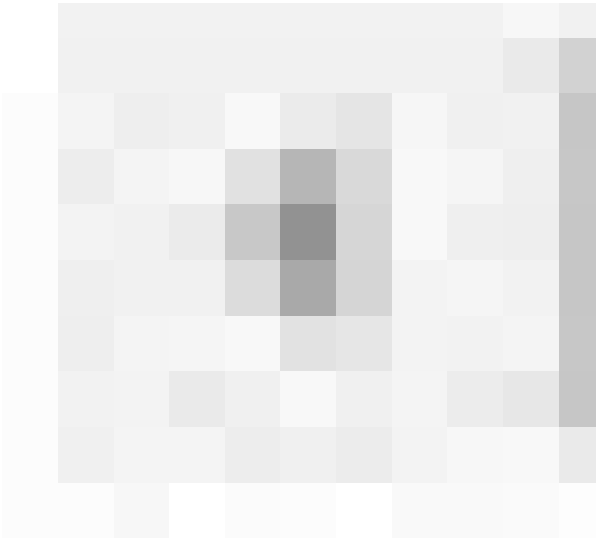
Note 3: If you have selected IGST, then fill the Admitted amount/Disputed amount for respective Place of Supply. Click the **DONE** button. Click the **ADD** button to enter IGST amount corresponding to the respective Place of Supply.











Note: Click the **BACK** button to go to the previous page.

26 (b). Use the scroll bar to view the Total Amount under dispute.



Goods and Services Tax

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e-Way Bill System

Dashboard > Services > User Services > Payment Details

GSTIN/Temporary ID/UIN -
07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTes

Address - 1, MG, ECITY, Central Delhi, Delhi, 110019

Indicate

Disputed Amount/ Payment Details

Amount under Dispute

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	30000	0	30000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Amount Of Demand created and admitted

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Amount of demand created (A)	Tax/Cess	0	0	33944	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	0	0	0	
Amount of demand admitted(B)	Tax/Cess	0	0	3944	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	0	0	0	

Details of payment of admitted amount and pre-deposit

Pre-Deposit % of Disputed Tax/ Cess

10

Minimum of 10% of the disputed amount needs to be paid before filing an appeal. Lower percentage may be declared relevant approvals from the competent authorities.

The Minimum amount of Pre-deposit as per provision (6) of CGST Act, 25% on Penalty has already been paid against the underlying Demand Id or Admitted.

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Admitted Amount	Tax/Cess	0	0	3944	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	0	0	0	
Pre-deposit (10% of disputed tax)	Tax/Cess	0	0	3000	

Details of payment of admitted amount and pre-deposit

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Amount Paid	Tax/Cess	0	0	0	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	0	0	0	

Details of amount payable towards admitted amount and pre-deposit

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Balance payable	Tax/Cess	0	0	6944	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	0	0	0	

BACKUTIL

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Site Last Updated on

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

27 (a). Amount of Demand created and admitted is displayed in this section.



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e-Way Bill System

Dashboard > Services > User Services > Payment Details

GSTIN/Temporary ID/UIN -
07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTes

Address - 1, MG, ECITY, Central Delhi, Delhi, 110019

Indicate

Disputed Amount/ Payment Details

Amount under Dispute

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	30000	0	30000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Amount Of Demand created and admitted

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Amount of demand created (A)	Tax/Cess	0	0	33944
	Interest	0	0	0
	Penalty	0	0	0
	Fees	0	0	0
	Other charges	0	0	0
Amount of demand admitted(B)	Tax/Cess	0	0	3944
	Interest	0	0	0
	Penalty	0	0	0
	Fees	0	0	0
	Other charges	0	0	0

Details of payment of admitted amount and pre-deposit

Pre-Deposit % of Disputed Tax/Cess 10

Minimum of 10% of the disputed amount needs to be p before filing an appeal. Lower percentage may be declare relevant approvals from the competent authorities.

The Minimum amount of Pre-deposit as per provis (6) of CGST Act, 25% on Penalty has already been d against the underlying Demand Id or Admitted.

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Admitted Amount	Tax/Cess	0	0	3944
	Interest	0	0	0
	Penalty	0	0	0
	Fees	0	0	0
	Other charges	0	0	0
Pre-deposit (10% of disputed tax)	Tax/Cess	0	0	3000

Details of payment of admitted amount and pre-deposit

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Amount Paid	Tax/Cess	0	0	0	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	0	0	0	

Details of amount payable towards admitted amount and pre-deposit

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Balance payable	Tax/Cess	0	0	6944	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	0	0	0	

BACKUTIL

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Site Last Updated on

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

27 (b). Use the scroll bar to view the Total Amount of Demand created and admitted.



Goods and Services Tax

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Dashboard > Services > User Services > Payment Details

GSTIN/Temporary ID/UIN -
07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTes

Address - 1, MG, ECITY, Central Delhi, Delhi, 110019

Indicate

Disputed Amount/ Payment Details
Amount under Dispute

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	30000	0	30000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Amount Of Demand created and admitted

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	33944	0	33944
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	3944	0	3944
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Details of payment of admitted amount and pre-deposit

Pre-Deposit % of Disputed Tax/Cess

Minimum of 10% of the disputed amount needs to be paid before filing an appeal. Lower percentage may be declared after relevant approvals from the competent authorities.

The Minimum amount of Pre-deposit as per provision (6) of CGST Act, 25% on Penalty has already been deposited against the underlying Demand Id or Admitted.

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Admitted Amount	Tax/Cess	0	0	3944
	Interest	0	0	0
	Penalty	0	0	0
	Fees	0	0	0
	Other charges	0	0	0
Pre-deposit (10% of disputed tax)	Tax/Cess	0	0	3000

Details of payment of admitted amount and pre-deposit

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Amount Paid	Tax/Cess	0	0	0	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	0	0	0	

Details of amount payable towards admitted amount and pre-deposit

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Balance payable	Tax/Cess	0	0	6944	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	0	0	0	

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D. Pre-deposit % of disputed tax

Note:

1. Pre-deposit % of disputed tax field will have 10% as default value. Minimum of 10% of the disputed amount needs to be paid as pre-deposit before filing an appeal. Lower percentage can be given here, if the same has been approved by the competent authorities.

Based on the percentage entered details of payment required, details of payment of admitted amount and pre-deposit and details of amount payable towards admitted amount and pre-deposit sections are auto-populated.

2. When the taxpayer is submitting an Appeal against MOV 09 / rectified MOV 09 and has already paid minimum of 25% of penalty amount mentioned in original order, he/she need not pay the pre-deposit 25% additionally on such penalty component while filing appeal.



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GSTIN/Temporary ID/UIN -
07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTes

Address - 1, MG, ECITY, Central Delhi, Delhi, 110019

Indicate

Disputed Amount/ Payment Details

Amount under Dispute

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	30000	0	30000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Amount Of Demand created and admitted

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	33944	0	33944
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	3944	0	3944
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Details of payment of admitted amount and pre-deposit

Pre-Deposit % of Disputed Tax/Cess 10

Minimum of 10% of the disputed amount needs to be paid before filing an appeal. Lower percentage may be declared relevant approvals from the competent authorities.

The Minimum amount of Pre-deposit as per provision (6) of CGST Act, 25% on Penalty has already been deducted against the underlying Demand Id or Admitted.

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	3944	0	3944
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	3000	0	3000

Details of payment of admitted amount and pre-deposit

IGST tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Details of amount payable towards admitted amount and pre-deposit

IGST tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	6944	0	6944
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

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28. Click the **Integrated Tax** hyperlink to enter Place of Supply wise details. Enter the details and click the **ADD** button to enter another Place of Supply wise details.

Please fill the Admitted amount/Disputed amount for respective Place of Supply.

Summary IGST						
Particulars	IGST Amount	Tax/Cess	Interest	Penalty	Fees	Others
Total	Initial Amount	1000	100	100	0	100
	APL-01 Disputed Amount	0	0	0	0	0
	Admitted Amount	0	0	0	0	0

Detailed IGST							
Place of Supply	IGST Amount	Tax/Cess	Interest	Penalty	Fees	Others	Action
Delhi	Initial Amount	1000	100	100	0	100	NA
	Disputed Amount	1000	100	100	0	100	
	Admitted Amount	0	0	0	0	0	

ADD

DONE

29. Click the **DONE** button.

Please fill the Admitted amount/Disputed amount for respective Place of Supply.

Summary IGST						
Particulars	IGST Amount	Tax/Cess	Interest	Penalty	Fees	Others
Total	Initial Amount	1000	100	100	0	100
	APL-01 Disputed Amount	1000	100	100	0	100
	Admitted Amount	0	0	0	0	0

Detailed IGST							
Place of Supply	IGST Amount	Tax/Cess	Interest	Penalty	Fees	Others	Action
Delhi	Initial Amount	1000	100	100	0	100	NA
	Disputed Amount	1000	100	100	0	100	
	Admitted Amount	0		0	0	0	
Add State	Initial Amount	0	0	0	0	0	
	Disputed Amount	0	0	0	0	0	
	Admitted Amount	0	0	0	0	0	

ADD

DISPUTE

E. Utilize Cash/ ITC

30. Click the UTILIZE ITC/CASH button.



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GSTIN/Temporary ID/UIN -
07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTes

Address - 1, MG, ECITY, Central Delhi, Delhi, 110019

Indicate

Disputed Amount/ Payment Details

Amount under Dispute

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	30000	0	30000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Amount Of Demand created and admitted

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	33944	0	33944
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	3944	0	3944
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Details of payment of admitted amount and pre-deposit

Pre-Deposit % of Disputed Tax/Cess

10

Minimum of 10% of the disputed amount needs to be paid before filing an appeal. Lower percentage may be declared relevant approvals from the competent authorities.

The Minimum amount of Pre-deposit as per provision (6) of CGST Act, 25% on Penalty has already been deducted against the underlying Demand Id or Admitted.

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	3944	0	3944
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	3000	0	3000

Details of payment of admitted amount and pre-deposit

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Details of amount payable towards admitted amount and pre-deposit

Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)
0	0	6944	0	6944
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

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UTILIZE ITC/ CASH

Note: If sufficient amount necessary has already been remitted against the appeal application and amount payable is appearing 0, yet a taxpayer clicks on **UTILIZE ITC/ CASH** button, then following message will be displayed on the screen.

 **Required Amount has been already paid. Please proceed with filing the application.**

31. Liability, Cash Ledger Balance and Credit Ledger Balance details are displayed.



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Legal Name:

ANGAD JASBIRSINGH ARORA

Trade Name:

AutomationsTest

Payment of Demand (Demand ID/ Reference No. ZA0704180000236)

Description	Liability (₹)			
	Integrated Tax	Central Tax	State/UT Tax	Cess
Tax	₹6,944	₹0	₹0	
Interest	₹0	₹0	₹0	
Penalty	₹0	₹0	₹0	
Fees	₹0	₹0	₹0	
Others	₹0	₹0	₹0	

Description	Cash Ledger Balance (₹)				Description
	Integrated Tax	Central Tax	State/UT Tax	Cess	
Tax	₹49,400	₹40,600	₹45,600	₹50,400	Tax
Interest	₹0	₹0	₹0	₹0	Interest
Penalty	₹200	₹0	₹100	₹200	Penalty
Fees	₹0	₹1,725	₹1,725	₹0	Fees
Others	₹0	₹0	₹0	₹0	Others

Description	Credit Ledger Balance (₹)				Description
	Available	Provisional	Blocked	Mismatch	
Integrated Tax	₹76,000	₹0	₹0	₹0	Integrated Tax
Central Tax	₹0	₹0	₹0	₹0	Central Tax
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax
Cess	₹0	₹0	₹0	₹0	Cess

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32 (a) Liability

The liability as on date are shown in below table.



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Payment of Demand (Demand ID/ Reference No. ZA0704180000236)

Description	Liability (₹)			
	Integrated Tax	Central Tax	State/UT Tax	Cess
Tax	₹6,944	₹0	₹0	
Interest	₹0	₹0	₹0	
Penalty	₹0	₹0	₹0	
Fees	₹0	₹0	₹0	
Others	₹0	₹0	₹0	

Description	Cash Ledger Balance (₹)				Description
	Integrated Tax	Central Tax	State/UT Tax	Cess	
Tax	₹49,400	₹40,600	₹45,600	₹50,400	Tax
Interest	₹0	₹0	₹0	₹0	Interest
Penalty	₹200	₹0	₹100	₹200	Penalty
Fees	₹0	₹1,725	₹1,725	₹0	Fees
Others	₹0	₹0	₹0	₹0	Others

Description	Credit Ledger Balance (₹)				Description
	Available	Provisional	Blocked	Mismatch	
Integrated Tax	₹76,000	₹0	₹0	₹0	Integrated Tax
Central Tax	₹0	₹0	₹0	₹0	Central Tax
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax
Cess	₹0	₹0	₹0	₹0	Cess

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32 (b) Cash Ledger Balance

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Legal Name:

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Trade Name:

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Payment of Demand (Demand ID/ Reference No. ZA0704180000236)

Description	Liability (₹)			
	Integrated Tax	Central Tax	State/UT Tax	Cess
Tax	₹6,944	₹0	₹0	
Interest	₹0	₹0	₹0	
Penalty	₹0	₹0	₹0	
Fees	₹0	₹0	₹0	
Others	₹0	₹0	₹0	

Description	Cash Ledger Balance (₹)				Description
	Integrated Tax	Central Tax	State/UT Tax	Cess	
Tax	₹49,400	₹40,600	₹45,600	₹50,400	Tax
Interest	₹0	₹0	₹0	₹0	Interest
Penalty	₹200	₹0	₹100	₹200	Penalty
Fees	₹0	₹1,725	₹1,725	₹0	Fees
Others	₹0	₹0	₹0	₹0	Others

Description	Credit Ledger Balance (₹)				Description
	Available	Provisional	Blocked	Mismatch	
Integrated Tax	₹76,000	₹0	₹0	₹0	Integrated Tax
Central Tax	₹0	₹0	₹0	₹0	Central Tax
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax
Cess	₹0	₹0	₹0	₹0	Cess

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32 (c) Paid through Cash

Use the scroll bar to move to the right to enter the amount to be paid through cash against that liability.

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ANGAD JASBIRSINGH ARORA

Trade Name:

AutomationsTest

Payment of Demand (Demand ID/ Reference No. ZA0704180000236)

Description	Liability (₹)			
	Integrated Tax	Central Tax	State/UT Tax	Cess
Tax	₹6,944	₹0	₹0	
Interest	₹0	₹0	₹0	
Penalty	₹0	₹0	₹0	
Fees	₹0	₹0	₹0	
Others	₹0	₹0	₹0	

	Cess	Description	Paid through Cash (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹50,400	Tax	₹6,000	₹0	₹0	
0	₹0	Interest	₹0	₹0	₹0	
0	₹200	Penalty	₹0	₹0	₹0	
5	₹0	Fees	₹0	₹0	₹0	
0	₹0	Others	₹0	₹0	₹0	

Description	Credit Ledger Balance (₹)				Description
	Available	Provisional	Blocked	Mismatch	
Integrated Tax	₹76,000	₹0	₹0	₹0	Integrated Tax
Central Tax	₹0	₹0	₹0	₹0	Central Tax
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax
Cess	₹0	₹0	₹0	₹0	Cess

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32 (d) Credit Ledger Balance

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Legal Name:

ANGAD JASBIRSINGH ARORA

Trade Name:

AutomationsTest

Payment of Demand (Demand ID/ Reference No. ZA0704180000236)

Description	Liability (₹)			
	Integrated Tax	Central Tax	State/UT Tax	Cess
Tax	₹6,944	₹0	₹0	
Interest	₹0	₹0	₹0	
Penalty	₹0	₹0	₹0	
Fees	₹0	₹0	₹0	
Others	₹0	₹0	₹0	

	Cess	Description	Paid through Cash (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹50,400	Tax	₹6,000	₹0	₹0	
0	₹0	Interest	₹0	₹0	₹0	
0	₹200	Penalty	₹0	₹0	₹0	
5	₹0	Fees	₹0	₹0	₹0	
0	₹0	Others	₹0	₹0	₹0	

Description	Credit Ledger Balance (₹)				Description
	Available	Provisional	Blocked	Mismatch	
Integrated Tax	₹76,000	₹0	₹0	₹0	Integrated Tax
Central Tax	₹0	₹0	₹0	₹0	Central Tax
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax
Cess	₹0	₹0	₹0	₹0	Cess

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32 (e) Paid through ITC

Use the scroll bar to move to the right to enter the amount to be paid through ITC against that liability.

Note: ITC can be adjusted against Tax liability only.

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Trade Name:
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Payment of Demand (Demand ID/ Reference No. ZA0704180000236)

Description	Liability (₹)			
	Integrated Tax	Central Tax	State/UT Tax	Cess
Tax	₹6,944	₹0	₹0	
Interest	₹0	₹0	₹0	
Penalty	₹0	₹0	₹0	
Fees	₹0	₹0	₹0	
Others	₹0	₹0	₹0	

	Cess	Description	Paid through Cash (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹50,400	Tax	₹6,000	₹0	₹0	
0	₹0	Interest	₹0	₹0	₹0	
0	₹200	Penalty	₹0	₹0	₹0	
5	₹0	Fees	₹0	₹0	₹0	
0	₹0	Others	₹0	₹0	₹0	

	Mismatch	Description	Paid through ITC (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹0	Integrated Tax	₹944	₹0	₹0	
0	₹0	Central Tax	₹0	₹0		
0	₹0	State/UT Tax	₹0		₹0	
0	₹0	Cess				

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33. Once you have entered the amount, click the **SET-OFF** button.

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Legal Name:

ANGAD JASBIRSINGH ARORA

Trade Name:

AutomationsTest

Payment of Demand (Demand ID/ Reference No. ZA0704180000236)

Description	Liability (₹)			
	Integrated Tax	Central Tax	State/UT Tax	Cess
Tax	₹6,944	₹0	₹0	
Interest	₹0	₹0	₹0	
Penalty	₹0	₹0	₹0	
Fees	₹0	₹0	₹0	
Others	₹0	₹0	₹0	

	Cess	Description	Paid through Cash (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹50,400	Tax	₹6,000	₹0	₹0	
0	₹0	Interest	₹0	₹0	₹0	
0	₹200	Penalty	₹0	₹0	₹0	
5	₹0	Fees	₹0	₹0	₹0	
0	₹0	Others	₹0	₹0	₹0	

	Mismatch	Description	Paid through ITC (₹)			
			Integrated Tax	Central Tax	State/UT Tax	Cess
0	₹0	Integrated Tax	₹944	₹0	₹0	
0	₹0	Central Tax	₹0	₹0		
0	₹0	State/UT Tax	₹0		₹0	
0	₹0	Cess				

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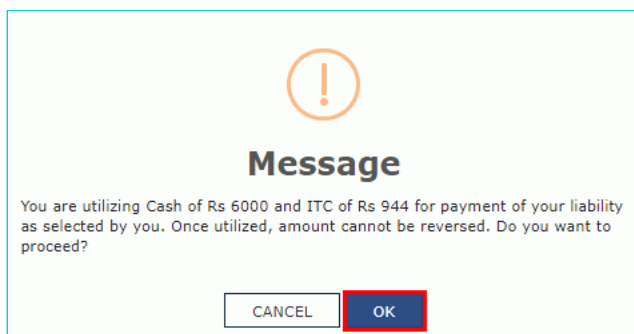
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34. A confirmation message is displayed. Click the **OK** button.



35. A success message is displayed. Payment Reference Number is displayed on the screen. Click the **BACK** button.



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✔Payment is successful. Payment Reference Id is IP0706180000011

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07AJIPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTes

Address - 1, MG, ECITY, Central Delhi, Delhi, 110019

Disputed Amount/ Payment Details

Amount under Dispute

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Amount of dispute	Tax/Cess	0	0	30000	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other charges	0	0	0	0

Amount Of Demand created and admitted

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Amount of demand created (A)	Tax/Cess	0	0	33944	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	0	0	0	
Amount of demand admitted(B)	Tax/Cess	0	0	3944	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	0	0	0	

Details of payment of admitted amount and pre-deposit

Pre-deposit % of disputed tax

ⓘ Minimum of 10% of the disputed amount needs to be paid before filing an appeal. Lower percentage may be declared relevant approvals from the competent authorities.

Details of payment required

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Admitted Amount	Tax/Cess	0	0	3944	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	0	0	0	
Pre-deposit (10% of disputed tax)	Tax/Cess	0	0	3000	

Details of payment of admitted amount and pre-deposit

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Amount Paid	Tax/Cess	0	0	6944	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	0	0	0	

Details of amount payable towards admitted amount and pre-deposit

Description		Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Balance payable	Tax/Cess	0	0	0	
	Interest	0	0	0	
	Penalty	0	0	0	
	Fees	0	0	0	
	Other charges	0	0	0	

BACK

UTIL

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Site Last Updated on

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

F. Add any Other Supporting Document

36. 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

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

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

39. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file.

Upload Supporting Documents

Enter Document Description

Appeal document

Choose File No file chosen

Appeal document



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

G. Preview the Application and Proceed to File

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

Dashboard
Services
GST Law
Downloads
Search Taxpayer
Help
e-Way Bill System

Dashboard
Services
User Services
My Applications
New Application
English

GST APL-01:Appeal to Appellate Authority

GSTIN/Temporary ID/UIN - 07AJPA1572EO1X
Legal Name - ANGAD JASBIRSINGH ARORA
Trade Name - AutomationsTest
Address - 1, MG, ECITY, Central Delhi, Delhi, 110019

Order Type* Demand Order
Order No* ZA07041800000236

Order Details
Order Date* 03/04/2018
Demand Id ZA07041800000236
Date of communication* 03/04/2018

Category of the case under dispute* Select
ADD

Period of Dispute
From* 01/02/2021
To* 28/02/2023

DISPUTED AMOUNT/ PAYMENT DETAILS

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 & 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.

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 14/06/2023

BACK PREVIEW SAVE AS DRAFT PROCEED TO FILE

Financial Year Wise Breakup of Application

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



Note 1: Click the **Financial Year Wise Breakup of Application** to preview financial year wise breakup.

Place*

Delhi

Date

04/05/2023

BACK

PREVIEW

SAVE AS DRAFT

PROCEED TO FILE

Financial Year Wise Breakup of Application

Note 2: The draft PDF with Financial Year Wise Breakup of amount disputed in the appeal application will be downloaded.





Note 3: Click the **SAVE AS DRAFT** button. The Saved details will be deleted if not submitted within 15 days from the date of saving the details.







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

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

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

45. Click the **PROCEED** button.

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

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.

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

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

H. Withdraw an Appeal Application

1. To withdraw an Appeal application, navigate to **Services > User Services > My Applications**.



2. Select **Appeal to Appellate Authority** option from drop-down. Select period for which you wish to view applications from by clicking on calendar icon in **From Date** and **To Date** fields.

3. Click the **SEARCH** button. Search Results will be displayed, you can click the **ARN** hyperlink of the appeal you wish to withdraw.



4. From Case details page navigate to the **Withdrawal Application** tab.



5. Click on **APPLY FOR WITHDRAWAL** and then select **Application for Withdrawal**.



6. Select the **Reason for withdrawal** and click the **Add** button. Multiple reasons can be added by selecting from the drop-down. Upload the necessary documents and enter/select the **Declaration** details. Click the **Submit** button.



Note: You can select the appropriate reason from the following list of reasons of the Reason for Withdrawal drop-down.



Note: Click on the **PREVIEW** button to view and download the PDF of Application for **Withdrawal of Appeal Application** before submitting the application.

7. Sign the application with **DSC or EVC**. After the application has been submitted, a success message will be displayed.



Note: If the Appeal application is withdrawn before the admission of appeal, then the withdrawal is auto-approved, however if the Appeal application is withdrawn post admission, then it will be sent to Appellate Authority for approval.

The Appellate Authority will approve or reject the withdrawal application based on the stage where the appeal application is at.

Case I: Post admission of withdrawal of application, if SCN is not issued, the Appellate Authority can approve or reject the withdrawal of the appeal application.

Case II: Post admission of withdrawal of application, if SCN is issued, the Appellate Authority cannot approve the withdrawal of the appeal application. Hence the withdrawal application will get rejected.

If the appeal withdrawal is approved, the pre-deposited amount will be adjusted against the taxpayer's liability and the remaining demand id amount must be paid by taxpayer separately.

I. Re-file an Appeal Application After Rejection or Withdrawal

If an appeal application has been rejected by the tax officer at admission stage or has been withdrawn, the taxpayer can file the application again using the same Order ID. To file the appeal again, follow the below steps:

1. Navigate to **My Applications** under **User Services** and select the **Application Type** as **Appeal to Appellate Authority**. Click the **New Application** button.



2. Select the **Order Type** and enter the **Order number**.



3. The **Appeal to Appellate Authority** form will be displayed. Select the **Category of case under dispute** and upload the necessary documents Enter the **Verification** details and click the **Proceed to File** button.



4. A Warning message will be displayed. The Appeal application cannot be filed again after this. To file the Appeal application, click the **Proceed** button. Submit the Application using DSC and EVC.



5. On successful submission of the application, the Provisional acknowledgement details will be displayed.

