

**CHAPTER XIII**  
**APPEALS AND REVISION**

**13.1 Appeal to the Appellate Authority. [Rule 108]**

<b>Rule 108(1)</b>	01.07.2017 to 03.08.2023	An appeal to the Appellate Authority under sub-section (1) of section 107 shall be filed in <b>FORM GST APL-01</b> , along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner, and a provisional acknowledgement shall be issued to the appellant immediately.				
	04.08.2023 to till date	An appeal to the Appellate Authority under sub-section (1) of section 107 shall be filed in <b>FORM GST APL-01</b> , along with the relevant documents, <sup>1</sup> [electronically], and a provisional acknowledgement shall be issued to the appellant immediately.  1. Substituted w.e.f. 04.08.2023 for the words "either electronically or otherwise as may be notified by the Commissioner" vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – <a href="#">Notification No. No. 38/2023- Central Tax dated 04.08.2023.</a>				
<sup>1</sup> [ <b>Proviso</b>	04.08.2023 to till date	<b>Provided</b> that an appeal to the Appellate Authority may be filed manually in FORM GST APL-01, along with the relevant documents, only if-  <table border="1" style="width: 100%;"> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>the Commissioner has so notified, or</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>the same cannot be filed electronically due to non-availability of the decision or order to be appealed against on the common portal,</td> </tr> </table> and in such case, a provisional acknowledgement shall be issued to the appellant immediately.]  1. Inserted the proviso w.e.f. 04.08.2023 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – <a href="#">Notification No. No. 38/2023- Central Tax dated 04.08.2023.</a>	(i)	the Commissioner has so notified, or	(ii)	the same cannot be filed electronically due to non-availability of the decision or order to be appealed against on the common portal,
(i)	the Commissioner has so notified, or					
(ii)	the same cannot be filed electronically due to non-availability of the decision or order to be appealed against on the common portal,					
<b>Rule 108(2)</b>	01.07.2017 to till date	The grounds of appeal and the form of verification as contained in <b>FORM GST APL-01</b> shall be signed in the manner specified in rule 26.				
<b>Rule 108(3)</b>	01.07.2017 to 25.12.2022	A certified copy of the decision or order appealed against shall be submitted within seven days of filing the appeal under sub-rule (1) and a final acknowledgement, indicating appeal number shall be issued thereafter in FORM GST				

		<p>APL-02 by the Appellate Authority or an officer authorised by him in this behalf:</p> <p><b>Provided</b> that where the certified copy of the decision or order is submitted within seven days from the date of filing the FORM GST APL-01, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.</p>
	<p>26.12.2022 to till date</p>	<p><sup>1</sup>[Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in <b>FORM GST APL-02</b> by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:</p> <p><b>Provided</b> that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of FORM GST APL-01 and a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:</p> <p><b>Provided further</b> that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of FORM GST APL-01, the date of submission of such copy shall be considered as the date of filing of appeal.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Substituted for sub rule (3) w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - <a href="#">Notification No. 26/2022—Central Tax dated 26<sup>th</sup> December 2022.</a></p> </div>

**13.1.1 Relevant Section of CGST Act 2017- Rule 108**

Section	Particulars
Section 107	Appeals to Appellate Authority

**13.1.2. Relevant Forms – Rule 108**

Forms	Particulars
FORM GST APL-01	Appeal to Appellate Authority
FORM GST APL-02	Acknowledgment for submission of appeal

### 13.2 Application to the Appellate Authority. [Rule 109]

<b>Rule 109</b>	01.07.2017 to 25.12.2022	<p>(1) An application to the Appellate Authority under sub-section (2) of section 107 shall be made in <b>FORM GST APL-03</b>, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner.</p> <p>(2) A certified copy of the decision or order appealed against shall be submitted within seven days of the filing the application under sub-rule (1) and an appeal number shall be generated by the Appellate Authority or an officer authorised by him in this behalf.</p>
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#### Notes

- Substituted for Rule 109 w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - [Notification No. 26/2022—Central Tax dated 26<sup>th</sup> December 2022](#), as below:

<b>Rule 109(1)</b>	26.12.2022 to 03.08.2023	An application to the Appellate Authority under sub-section (2) of section 107 shall be filed in <b>FORM GST APL-03</b> , along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner and a provisional acknowledgment shall be issued to the appellant immediately.		
	04.08.2023 to till date	<p>An application to the Appellate Authority under sub-section (2) of section 107 shall be filed in <b>FORM GST APL-03</b>, along with the relevant documents, <sup>2</sup>[electronically] and a provisional acknowledgment shall be issued to the appellant immediately.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f. 04.08.2023 for the words "either electronically or otherwise as may be notified by the Commissioner" vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – <a href="#">Notification No. No. 38/2023- Central Tax dated 04.08.2023</a>.</p> </div>		
<b>Proviso</b>	04.08.2023 to till date	<p><b>Provided</b> that an appeal to the Appellate Authority may be filed manually in FORM GST APL-03, along with the relevant documents, only if-</p> <table border="1" style="width: 100%; margin-top: 10px;"> <tbody> <tr> <td style="width: 50px; text-align: center;">(i)</td> <td>the Commissioner has so notified, or</td> </tr> </tbody> </table>	(i)	the Commissioner has so notified, or
(i)	the Commissioner has so notified, or			

		<p>(ii) the same cannot be filed electronically due to non-availability of the decision or order to be appealed against on the common portal,</p> <p>and in such case, a provisional acknowledgement shall be issued to the appellant immediately.</p> <p>1. Inserted the proviso w.e.f. 04.08.2023 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – <a href="#">Notification No. No. 38/2023- Central Tax dated 04.08.2023.</a></p>
<b>Rule 109(2)</b>	26.12.2022 to till date	Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in <b>FORM GST APL-02</b> by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal under sub-rule (1):
<b>Proviso</b>	26.12.2022 to till date	<b>Provided</b> that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of <b>FORM GST APL-03</b> and a final acknowledgment, indicating appeal number, shall be issued in <b>FORM GST APL-02</b> by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:
<b>Proviso</b>	26.12.2022 to till date	<b>Provided further</b> that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of <b>FORM GST APL-03</b> , the date of submission of such copy shall be considered as the date of filing of appeal.]

**13.2.1 Relevant Section of CGST Act 2017- Rule 109**

Section	Particulars
Section 107	Appeals to Appellate Authority

**13.2.2. Relevant Forms – Rule 109**

Forms	Particulars
FORM GST APL-02	Acknowledgment for submission of appeal
FORM GST APL-03	Application to the Appellate Authority under sub-section (2) of Section 107

### 13.3 Appointment of Appellate Authority. <sup>1</sup>[Rule 109A]

#### Notes

1. Inserted w.e.f. 15th November, 2017 vide [Notification No. 55/2017- Central Tax Dated 15.11.2017](#).

<b>Rule 109A(1)</b>	15.11.2017 to 29.10.2018	Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to – <table border="1" style="margin-left: 20px;"> <tbody> <tr> <td>(a)</td> <td>the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;</td> </tr> <tr> <td>(b)</td> <td>the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent, within three months from the date on which the said decision or order is communicated to such person.</td> </tr> </tbody> </table>	(a)	the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;	(b)	the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent, within three months from the date on which the said decision or order is communicated to such person.
	(a)	the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;				
(b)	the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent, within three months from the date on which the said decision or order is communicated to such person.					
	30.10.2018 to till date	Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to – <table border="1" style="margin-left: 20px;"> <tbody> <tr> <td>(a)</td> <td>the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;</td> </tr> <tr> <td>(b)</td> <td><sup>1</sup>[any officer not below the rank of Joint Commissioner (Appeals)] where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent, within three months from the date on which the said decision or order is communicated to such person.</td> </tr> </tbody> </table>	(a)	the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;	(b)	<sup>1</sup> [any officer not below the rank of Joint Commissioner (Appeals)] where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent, within three months from the date on which the said decision or order is communicated to such person.
(a)	the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;					
(b)	<sup>1</sup> [any officer not below the rank of Joint Commissioner (Appeals)] where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent, within three months from the date on which the said decision or order is communicated to such person.					

		1. Substituted w.e.f. 30 <sup>th</sup> October 2018 for the words and brackets "the Additional Commissioner (Appeals)" vide <a href="#">Notification No. 60/2018 – CT dated 30.10.2018.</a>					
<b>Rule 109A(2)</b>	15.11.2017 to 29.10.2018	<p>An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to –</p> <table border="1"> <tr> <td>(a)</td> <td>the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;</td> </tr> <tr> <td>(b)</td> <td>the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or the Superintendent,</td> </tr> </table> <p>within six months from the date of communication of the said decision or order.]</p>	(a)	the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;	(b)	the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or the Superintendent,	
	(a)	the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;					
(b)	the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or the Superintendent,						
	30.10.2018 to till date	<p>An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to –</p> <table border="1"> <tr> <td>(a)</td> <td>the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;</td> </tr> <tr> <td>(b)</td> <td><sup>1</sup>[any officer not below the rank of Joint Commissioner (Appeals)] where such decision or order is passed by the Deputy or Assistant Commissioner or the Superintendent,</td> </tr> </table> <p>within six months from the date of communication of the said decision or order.]</p> <table border="1"> <tr> <td>1. Substituted w.e.f. 30<sup>th</sup> October 2018 for the words and brackets "the Additional Commissioner (Appeals)" vide <a href="#">Notification No. 60/2018 – CT dated 30.10.2018.</a></td> </tr> </table>	(a)	the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;	(b)	<sup>1</sup> [any officer not below the rank of Joint Commissioner (Appeals)] where such decision or order is passed by the Deputy or Assistant Commissioner or the Superintendent,	1. Substituted w.e.f. 30 <sup>th</sup> October 2018 for the words and brackets "the Additional Commissioner (Appeals)" vide <a href="#">Notification No. 60/2018 – CT dated 30.10.2018.</a>
(a)	the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;						
(b)	<sup>1</sup> [any officer not below the rank of Joint Commissioner (Appeals)] where such decision or order is passed by the Deputy or Assistant Commissioner or the Superintendent,						
1. Substituted w.e.f. 30 <sup>th</sup> October 2018 for the words and brackets "the Additional Commissioner (Appeals)" vide <a href="#">Notification No. 60/2018 – CT dated 30.10.2018.</a>							

**13.3.1 Relevant Section of CGST Act 2017- Rule 109A**

Section	Particulars
Section 107	Appeals to Appellate Authority

**13.3.2.1 Circulars - Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal - [Circular No. 132/2/2020 – GST dated 18th March, 2020](#)**

**13.4 Notice to person and order of revisional authority in case of revision. <sup>1</sup>[Rule 109B]**

Notes	
1	Inserted w.e.f. 31st December, 2018 vide <a href="#">Notification No. 74/2018- Central Tax dated 31.12.2018.</a>

<b>Rule 109B(1)</b>	31.12.2018 to till date	Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person adversely, the Revisional Authority shall serve on him a notice in <b>FORM GST RVN-01</b> and shall give him a reasonable opportunity of being heard.
<b>Rule 109B(2)</b>	31.12.2018 to till date	The Revisional Authority shall, along with its order under sub-section (1) of section 108, issue a summary of the order in <b>FORM GST APL-04</b> clearly indicating the final amount of demand confirmed.]

**13.4.1 Relevant Section of CGST Act 2017- Rule 109B**

Section	Particulars
Section 108	Powers of Revisional Authority

**13.4.2. Relevant Forms – Rule 109B**

Forms	Particulars
FORM GST RVN-01	Notice Under Sec. 108 of CGST Act
FORM GST APL-04	SUMMARY OF THE DEMAND AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY, REVISIONAL AUTHORITY, TRIBUNAL OR COURT

**13.5 Withdrawal of Appeal. <sup>1</sup>[Rule 109C]**

Notes	
1	Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - <a href="#">Notification No. 26/2022—Central Tax dated 26<sup>th</sup> December 2022.</a>

<b>Rule 109C</b>	26.12.2022 to till date	The appellant may, at any time before issuance of show cause notice under sub-section (11) of section 107 or before issuance of the order under the said sub-section, whichever is earlier, in respect of any appeal filed in FORM GST APL-01 or FORM GST APL-03, file an application for withdrawal of the said appeal by filing an application in <b>FORM GST APL-01/03W</b> :
<b>Proviso</b>	26.12.2022 to till date	<b>Provided</b> that where the final acknowledgment in FORM GST APL-02 has been issued, the withdrawal of the said appeal would be subject to the approval of the appellate authority and such application for withdrawal of the appeal shall be decided by the appellate authority within seven days of filing of such application:
<b>Proviso</b>	26.12.2022 to till date	<b>Provided further</b> that any fresh appeal filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (2) of section 107, as the case may be.]

### 13.5.1 Relevant Section of CGST Act 2017- Rule 109C

Section	Particulars
Section 107	Appeals to Appellate Authority

### 13.5.2. Relevant Forms – Rule 109C

Forms	Particulars
FORM GST APL-01/03W	Application for Withdrawal of Appeal Application

### 13.6 Appeal to the Appellate Tribunal. [Rule 110]

<b>Rule 110(1)</b>	01.07.2017 to till date	An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed along with the relevant documents either electronically or otherwise as may be notified by the Registrar, in <b>FORM GST APL-05</b> , on the common portal and a provisional acknowledgement shall be issued to the appellant immediately.
<b>Rule 110(2)</b>	01.07.2017 to till date	A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112 shall be filed



		either electronically or otherwise as may be notified by the Registrar, in <b>FORM GST APL-06</b> .
<b>Rule 110(3)</b>	01.07.2017 to till date	The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.
<b>Rule 110(4)</b>	01.07.2017 to till date	A certified copy of the decision or order appealed against along with fees as specified in sub-rule (5) shall be submitted to the Registrar within seven days of the filing of the appeal under sub-rule (1) and a final acknowledgement, indicating the appeal number shall be issued thereafter in <b>FORM GST APL-02</b> by the Registrar:
<b>Proviso</b>	01.07.2017 to till date	<b>Provided</b> that where the certified copy of the decision or order is submitted within seven days from the date of filing the <b>FORM GST APL-05</b> , the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of the submission of such copy.
<b>Explanation</b>	01.07.2017 to till date	<b>Explanation.</b> – For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement indicating the appeal number is issued.
<b>Rule 110(5)</b>	01.07.2017 to till date	The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty-five thousand rupees.
<b>Rule 110(6)</b>	01.07.2017 to till date	There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.

**13.6.1 Relevant Section of CGST Act 2017- Rule 110**

Section	Particulars
Section 112	Appeals to Appellate Tribunal

**13.6.2. Relevant Forms – Rule 110**

Forms	Particulars
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FORM GST APL-02	Acknowledgment for submission of appeal
FORM GST APL-05	Appeal to the Appellate Tribunal
FORM GST APL-06	Cross-objections before the Appellate Tribunal

### 13.7 Application to the Appellate Tribunal. [Rule 111]

<b>Rule 111(1)</b>	01.07.2017 to till date	An application to the Appellate Tribunal under sub-section (3) of section 112 shall be made electronically or otherwise, in <b>FORM GST APL-07</b> , along with the relevant documents on the common portal.
<b>Rule 111(2)</b>	01.07.2017 to till date	A certified copy of the decision or order appealed against shall be submitted within seven days of filing the application under sub-rule (1) and an appeal number shall be generated by the Registrar.

#### 13.7.1 Relevant Section of CGST Act 2017- Rule 111

Section	Particulars
Section 112	Appeals to Appellate Tribunal

#### 13.7.2. Relevant Forms – Rule 111

Forms	Particulars
FORM GST APL-07	Application to the Appellate Tribunal under sub section (3) of Section 112

### 13.8 Production of additional evidence before the Appellate Authority or the Appellate Tribunal. [Rule 112]

<b>Rule 112(1)</b>	01.07.2017 to till date	The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority except in the following circumstances, namely:-
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		<p>(a) where the adjudicating authority or, as the case may be, the Appellate Authority has refused to admit evidence which ought to have been admitted; or</p> <p>(b) where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority or, as the case may be, the Appellate Authority; or</p> <p>(c) where the appellant was prevented by sufficient cause from producing before the adjudicating authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of appeal; or</p> <p>(d) where the adjudicating authority or, as the case may be, the Appellate Authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.</p>				
<b>Rule 112(2)</b>	01.07.2017 to till date	No evidence shall be admitted under sub-rule (1) unless the Appellate Authority or the Appellate Tribunal records in writing the reasons for its admission.				
<b>Rule 112(3)</b>	01.07.2017 to till date	<p>The Appellate Authority or the Appellate Tribunal shall not take any evidence produced under sub-rule (1) unless the adjudicating authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity –</p> <table border="1"> <tr> <td>(a)</td> <td>to examine the evidence or document or to cross-examine any witness produced by the appellant; or</td> </tr> <tr> <td>(b)</td> <td>to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).</td> </tr> </table>	(a)	to examine the evidence or document or to cross-examine any witness produced by the appellant; or	(b)	to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).
(a)	to examine the evidence or document or to cross-examine any witness produced by the appellant; or					
(b)	to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).					
<b>Rule 112(4)</b>	01.07.2017 to till date	Nothing contained in this rule shall affect the power of the Appellate Authority or the Appellate Tribunal to direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal.				

**13.9 Order of Appellate Authority or Appellate Tribunal. [Rule 113]**

<b>Rule 113(1)</b>	01.07.2017 to till date	The Appellate Authority shall, along with its order under subsection (11) of section 107, issue a summary of the order in <b>FORM GST APL-04</b> clearly indicating the final amount of demand confirmed.
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<b>Rule 113(2)</b>	01.07.2017 to till date	The jurisdictional officer shall issue a statement in <b>FORM GST APL-04</b> clearly indicating the final amount of demand confirmed by the Appellate Tribunal.
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### 13.9.1 Relevant Section of CGST Act 2017- Rule 113

Section	Particulars
Section 107	Appeals to Appellate Authority

### 13.9.2. Relevant Forms – Rule 113

Forms	Particulars
FORM GST APL-04	SUMMARY OF THE DEMAND AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY, REVISIONAL AUTHORITY, TRIBUNAL OR COURT

### 13.10 Appeal to the High Court. [Rule 114]

<b>Rule 114(1)</b>	01.07.2017 to till date	An appeal to the High Court under sub-section (1) of section 117 shall be filed in <b>FORM GST APL-08</b> .
<b>Rule 114(2)</b>	01.07.2017 to till date	The grounds of appeal and the form of verification as contained in <b>FORM GST APL-08</b> shall be signed in the manner specified in rule 26.

### 13.10.1 Relevant Section of CGST Act 2017- Rule 114

Section	Particulars
Section 117	Appeal to High Court

### 13.10.2. Relevant Forms – Rule 114

Forms	Particulars
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FORM GST APL-08	Appeal to the High Court under section 117
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**13.11 Demand confirmed by the Court. [Rule 115]**

<b>Rule 115</b>	01.07.2017 to till date	The jurisdictional officer shall issue a statement in <b>FORM GST APL-04</b> clearly indicating the final amount of demand confirmed by the High Court or, as the case may be, the Supreme Court.
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**13.11.1. Relevant Forms – Rule 115**

Forms	Particulars
FORM GST APL-04	SUMMARY OF THE DEMAND AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY, REVISIONAL AUTHORITY, TRIBUNAL OR COURT

**13.12 Disqualification for misconduct of an authorised representative. [Rule 116]**

<b>Rule 116</b>	01.07.2017 to till date	Where an authorised representative, other than those referred to in clause (b) or clause (c) of sub-section (2) of section 116 is found, upon an enquiry into the matter, guilty of misconduct in connection with any proceedings under the Act, the Commissioner may, after providing him an opportunity of being heard, disqualify him from appearing as an authorised representative.
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**13.12.1 Relevant Section of CGST Act 2017- Rule 116**

Section	Particulars
Section 116	Appearance by authorised representative