

SALES TAX BAR ASSOCIATION (REGD.), DELHI, WEBINAR

Goods and Services Tax Appellate Tribunal (GSTAT)

A BRIEF OVERVIEW

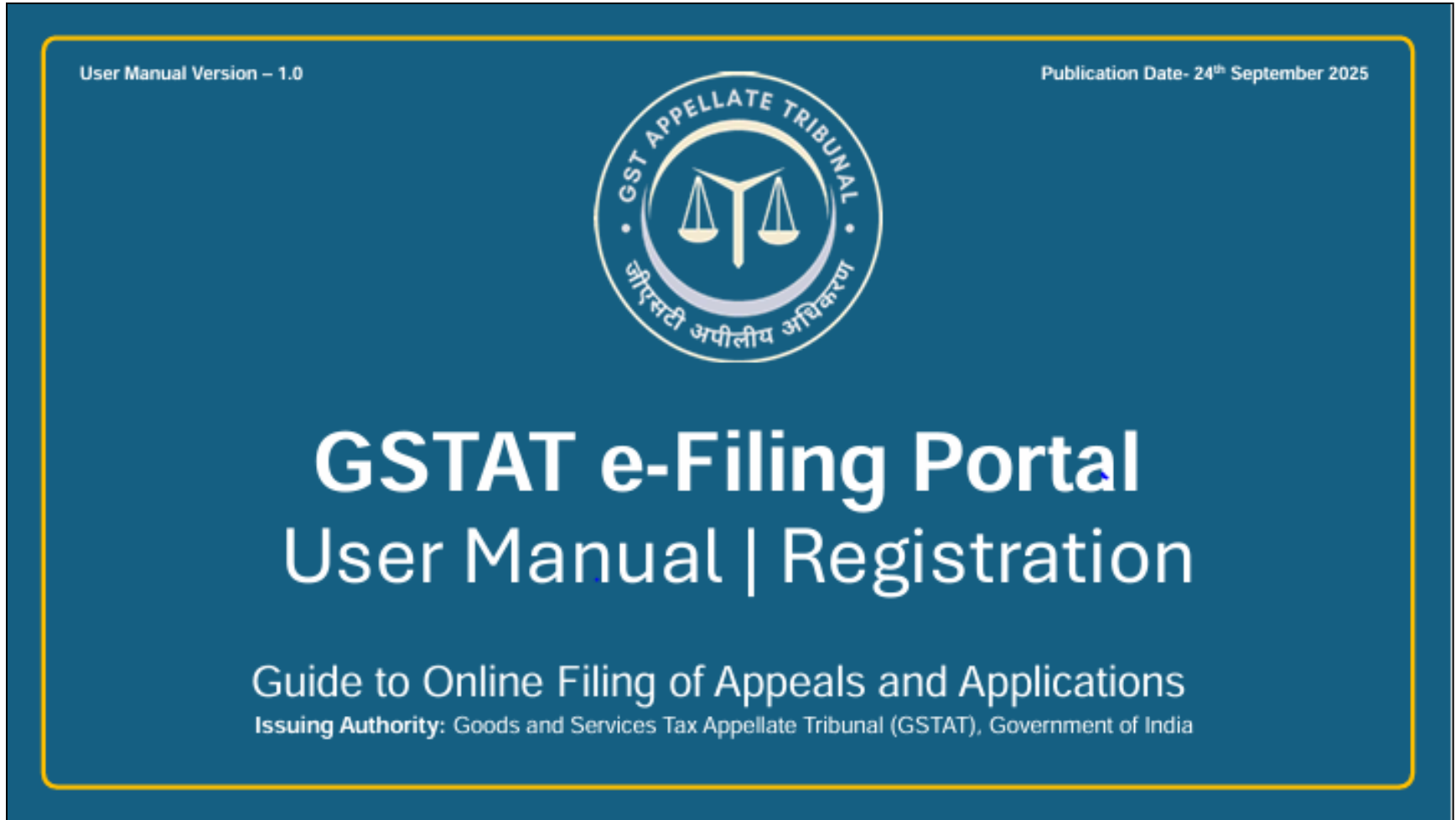


**A Practical Approach and Understanding of
Filing of Appeal before GST Appellate Tribunal.**

**PPT PRESENTATION ON
23rd Day of
JUNE-2026**

**PPT PRESENTATION BY
SURESH AGGARWAL, ADVOCATE,
MOBILE NO. - 9810032846**

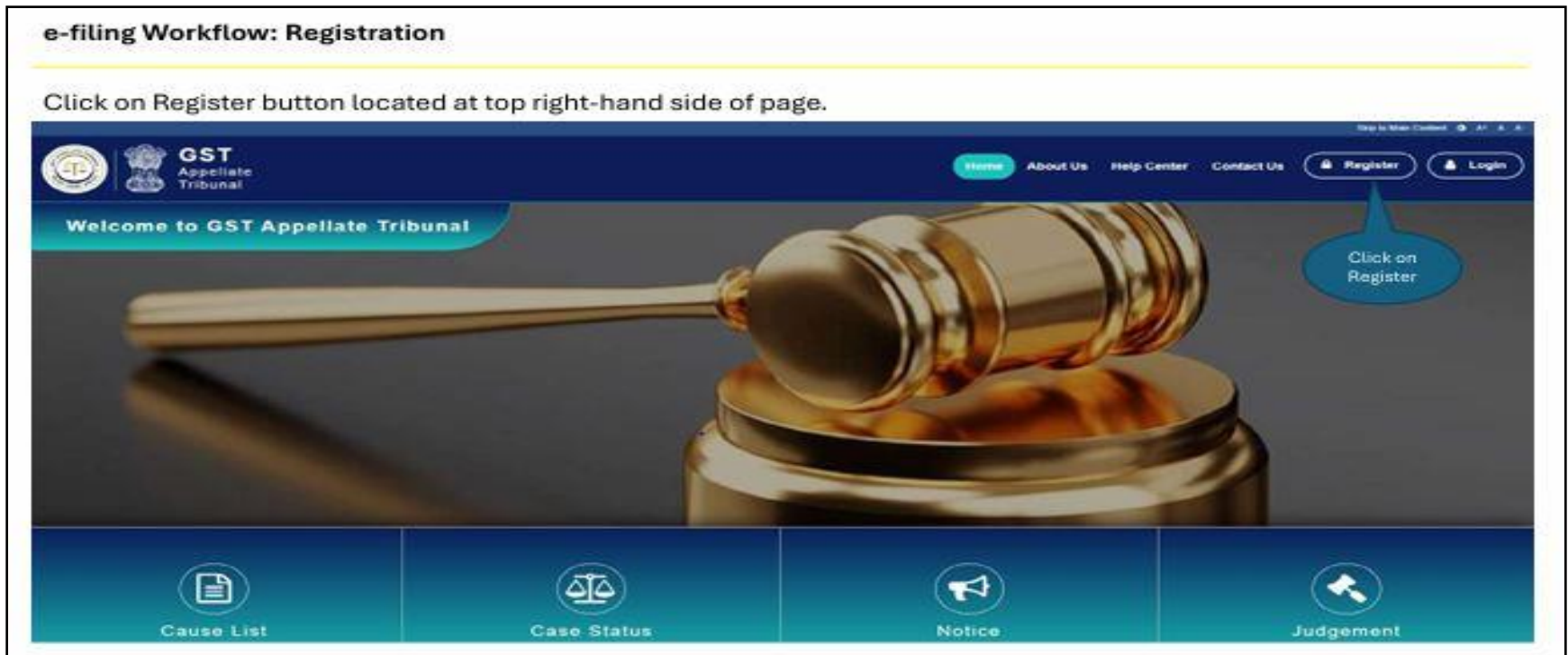
The Government issued this manual on 24.09.2025



Slides-159/59/72 Deleted Repetitive natures or un-useful like Tax Official / Others

Return filing portal- services.gst.gov.in/services/login
Website / portal = efiling.gstat.gov.in

Click on **“register”** button located at top right hand side of this page.



First of all, We have to do registration on the portal
Click on **“REGISTER”** Button on right hand top window

After click on “Register” button – Next Screen will show 4 options –
(i) Taxpayer, (ii) Tax Official, (iii) Authorized Representative, (iv) Any Other
User need to select the appropriate option

User can create different accounts for different user type and had to use accordingly. No inter change permitted. Different LOGIN ID needs to be created for Different Types

e-filing Workflow: Registration

Select appropriate user type from available options

The screenshot shows the GST Appellate Tribunal website. At the top, there is a header with the GST logo and the text 'GST Appellate Tribunal'. Below the header, there is a navigation bar with links for Home, About Us, Help Center, Contact Us, Register, and Login. The main content area has a dark background with a large image of a gavel. A blue speech bubble points to the 'Register' button, saying 'Select the relevant User Type'. A 'User Register' dialog box is open, showing a 'Choose User Type' section with four radio button options: Tax Payer, Tax Official, Authorized Advocate/ Legal Representative, and Any Other. A blue text box on the right says 'User can create different account of different user type, but login id should be different for each.' At the bottom, there is a footer with four icons and labels: Cause List, Case Status, Notice, and Judgement.

Welcome to GST Appellate Tribunal

Select the relevant User Type

User Register

Choose User Type

- ☐ Tax Payer
- ☐ Tax Official
- ☐ Authorized Advocate/ Legal Representative
- ☐ Any Other

User can create different account of different user type, but login id should be different for each.

Cause List Case Status Notice Judgement

If you Click on “Authorized Representative” – Then this screen will appears -
Then Fill up all details manually.

It will ask firstly- Are prior registration process is incomplete. Click Here Yes/No. Then
Name, Address, Pin Code, Type of Representative, Whom you are
representing, Registration / Enrolment No., AIBE Number if any, / LOGIN ID
whatever you wish to create/ Mobile Number and Email ID for verification

e-filing Workflow: Registration: Authorized Representative

Authorized representative to provide appropriate details including contact details (Mobile & Email ID) for verification.



e - filing User Registration (Authorized/ Advocate/ Legal Representative)

Any prior registration process is incomplete click here ☐

Authorized representative to provide his/her details including contact details for confirmation.

Sub Type Representative *	Advocate/ Legal Repres	Whom are you representing*	Tax Payer	Name*	Ankit
Registration Number/Enrollment Number	Registration Number/Enroll	AIBE Number		Address *	Rajasthan
Pin-code*		Login Id*			
Mobile Number*		Send OTP			
E-mail Id*		Send OTP			

Back Reset Submit & Next

After filling all details manually -then click on send OTP for Mobile Number + Captcha

-Then again provide OTP & captcha-Then if verified it will specify **“Verified”** or otherwise
this process will be repeating again and again till mobile number got verified on GSTAT portal.

[The same process again repeat for E-mail Verification process.]

After both successfully VERIFICATION then click on “Submit & Next” to go on next TAB

e-filing Workflow: Registration: Authorized Representative

After the user clicks on Send OTP, the user will first have to enter the correct captcha, post which the field to enter the OTP will appear. After entering the OTP, the user will again have to enter the correct captcha and then click on “Submit and Next”

Authorized representative to enter the correct captcha so that the field for entering the OTP appears.

ust-e-filing.gstat.gov.in/efiling/signupAdvocate1.dns?

GST
Appellate
Tribunal

Help Center Contact Us Register Login

e-filing User Registration (Authorized/ Advocate/ Legal Representative)

Any prior registration process is incomplete click here

Sub Type Representative*	Advocate/ Legal Representative	When are you representing?	Tax Payer	State*	Union
Registration Number/Enrollment Number	Registration Number/Taxp	AIRB Number	AIRB Number	Address*	Address
PIN code*	Pincode	Logic ID*	Logic ID For Creation		
Mobile Number*					
E-mail ID*		Send OTP	Enter OTP	Enter Captcha with OTP	N5D4FN

Back Send Submit & Next

Once both – the mobile number and Email ID – gets verified ,
Then registrants shall proceed further by click on **submit & Next**

e-filing Workflow: Registration: Authorized Representative

Once both the mobile number and email-ID gets verified, the user shall proceed further.

← → ↻ : uat-efiling.gstat.gov.in/efiling/signUpAdvocate1.drt? ⌕ ⭐ ⚙

GST
Appellate
Tribunal Home About Us Help Center Contact Us [Register](#) [Login](#)

e - filing User Registration (Authorized/ Advocate/ Legal Representative)

Any prior registration process is incomplete click here ☐

Sub Type Representative *	Advocate Legal Repre	Whom are you representing*	Tax Payer	Name*	Name
Registration Number/Enrollment Number	Registration Number Enro	AIBE Number	AIBE Number	Address *	Address
Pin-code*	Pincode	Login Id*	Login Id For Creation		
Mobile Number*	91 [Redacted]		✓ Verified		
E-mail Id*	10 [Redacted].com		✓ Verified		
Back		Next		Submit & Next	

Upload BCD / CA, Enrolment Certificate

(Please note that Document number and File Name can remain blank.)
After successful upload, please checked uploaded documents at bottom summary.
Edit facility also provided if you wish to any correction or edit the submit details

e-filing Workflow: Registration

Legal Representative Registration

e - filing User Registration (as Advocate)

Upload Section

Note 1: Upload File Size Not Greater Than 2 MB
2: Registration certification / Enrolment No and Photo is mandatory to upload

Document Type*

Select Document

Upload File*

Choose File

No file chosen

Enter Captcha

scb42n

Back

Upload Document

+ UPLOADED DOCUMENT'S LIST

S. No.	Document Type	Document Number	File Name	Action
--------	---------------	-----------------	-----------	--------

**Upload Latest Passport Size Photograph preferably in proper
Advocate Dress with Coat and Tie.**

(Please note that Document number and File Name can remain blank.)
After successful upload, please checked uploaded documents at bottom summary.

Edit facility also provided if you wish to any correction or edit the submit details

Thereafter click on Final submits Button

One Time Password will come on your registered E-mail ID

e-filing Workflow: Registration

Document Upload page will appear like this.

e - filing User Registration (as Advocate)
Upload Section

Document Uploaded Successfully Select Document Type

Note 1: Upload File Size Not Greater Than 2 MB
2: Registration certification /Enrollment No and Photo is mandatory to upload

Document Type*

Document Number*

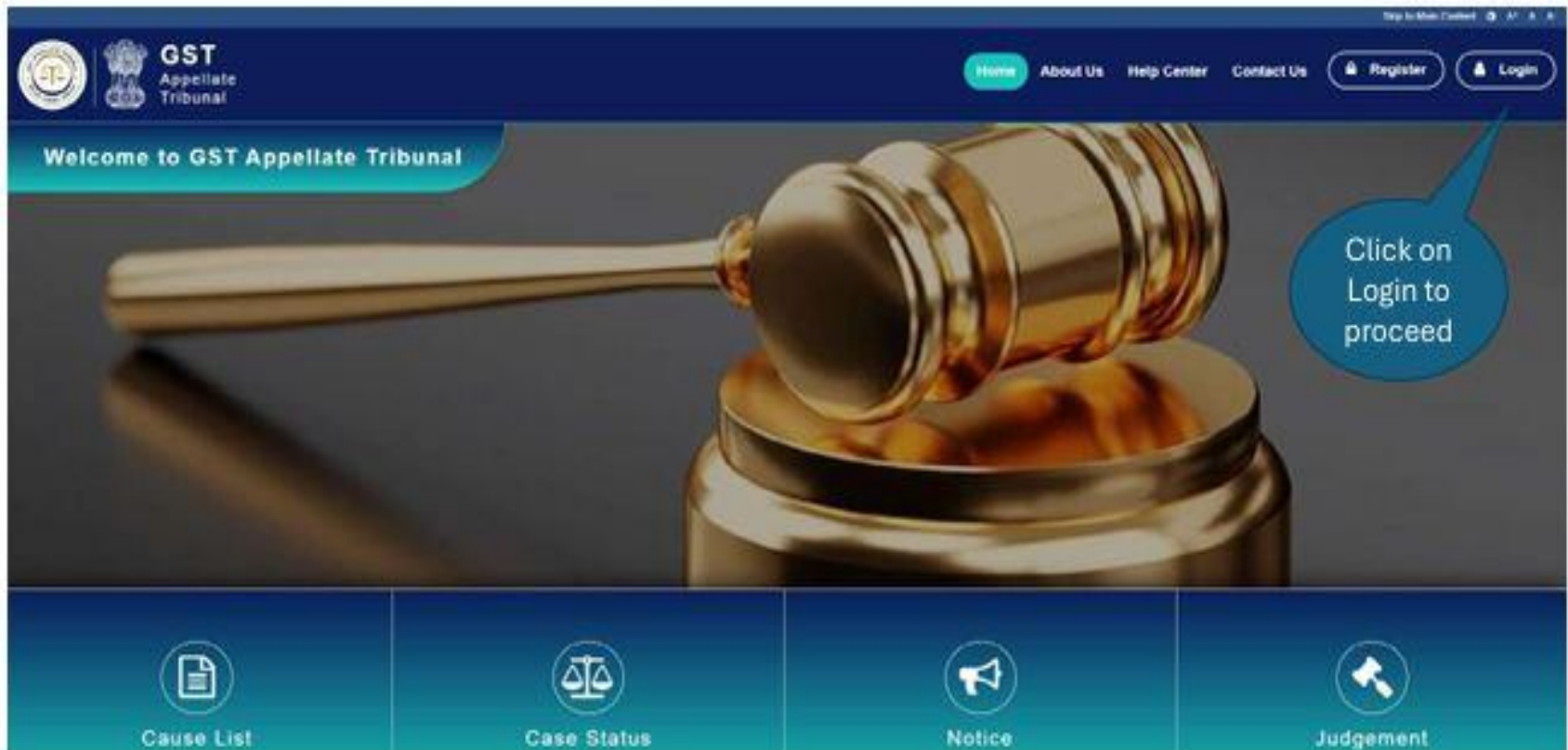
Upload File* No file chosen

+ UPLOADED DOCUMENTS LIST

S. No.	Document Type	Document Number	File Name	Action
1	Registration certification	1	C11.pdf	

**After received One Time Password on your E-mail ID
Now Go to home Page and click on Login**

Click on Login button located at top-right of page.



Enter Login ID then it will ask to fill up One Time Password as served on your registered E-mail ID + Captcha

After login for First time Portal will say changed Password –

Please Do change Password finally of your Choice and then you can Login to GSTAT Portal henceforth successfully as and when you wants.

Your Name and Enrolments number would be validated on GSTAT portal and would be linked to Taxpayers portal automatically in drop down menu of all the Taxpayer Logins

e-filing Workflow: Login

Enter user login details (user id, password) and captcha. Then press the Login button.

Enter user id, password and captcha

Click on login

Wow Registration Ho Gaya



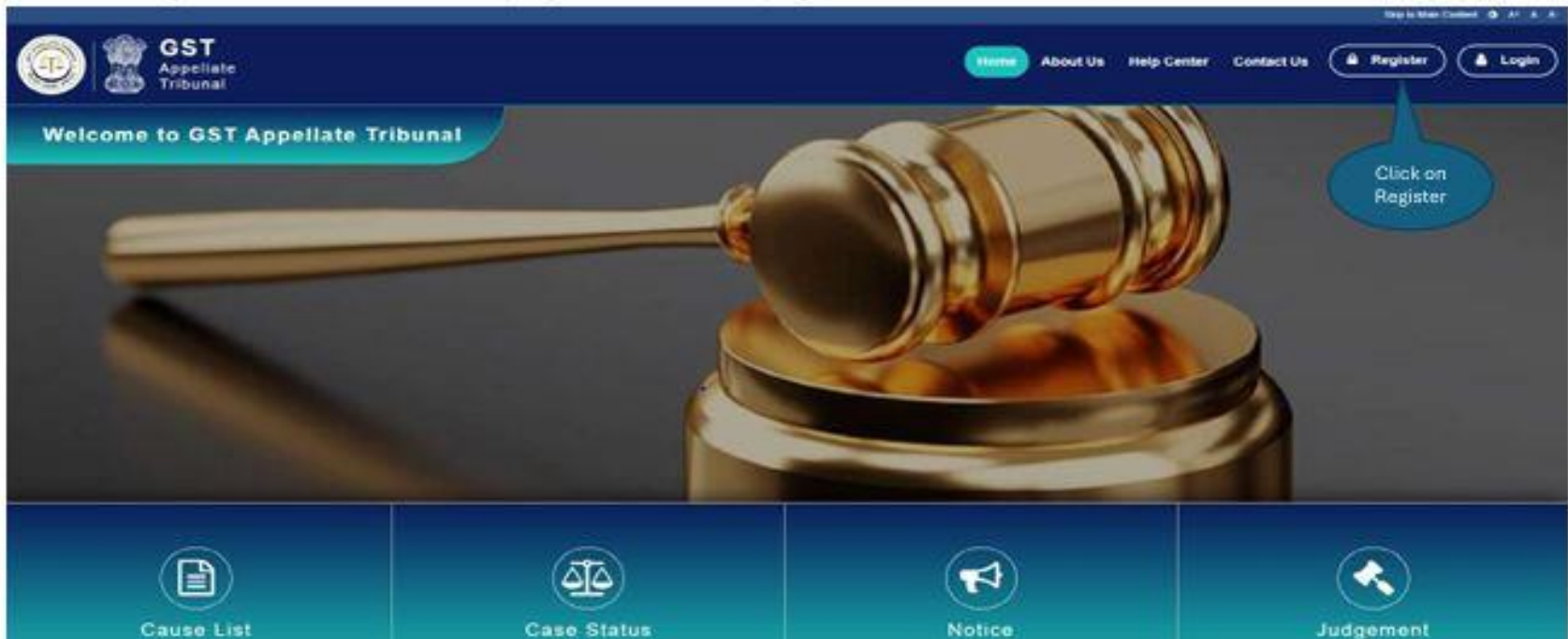
*Wow
Celebrations*

Website / portal = efiling.gstat.gov.in

Click on **“register”** button located at top right hand side of this page.

e-filing Workflow: Registration

Click on Register button located at top right-hand side of page.



After click on “Register” button – Next Screen will show 4 options –
(i) Taxpayer, (ii) Tax Official, (iii) Authorized Representantative, (iv) Any Other
Choose “TAXPAYER” option

The screenshot displays the GST Appellate Tribunal website. The header includes the GST Appellate Tribunal logo and name, along with navigation links: Home, About Us, Help Center, Contact Us, Register, and Login. A banner below the header reads "Welcome to GST Appellate Tribunal". A modal window titled "User Register" is open, showing a "Choose User Type" section with four radio button options: Tax Payer, Tax Official, Authorized/ Advocate/ Legal Representative, and Any Other.

GST Appellate Tribunal

Home About Us Help Center Contact Us Register Login

Welcome to GST Appellate Tribunal

User Register x

Choose User Type

- ☐ Tax Payer
- ☐ Tax Official
- ☐ Authorized/ Advocate/ Legal Representative
- ☐ Any Other

Registered as Taxpayer and put GSTIN in the relevant fields then **enter the correct captcha** for OTP and **push the button FETCH DATA** than all the details would be **automatically fetch up** from the GST Portal including your registered mobile number and Email Id

Enter OTP and captcha for verification of your Mobile Number and Email ID for registering on this portal and after successful verification of Mobile Number and Email ID then one time password would be sent to your registered Email Id.

The screenshot shows the 'e - filing User Registration (as Tax Payer)' form. At the top, a red message states 'Enter OTP sent to your registered number'. The form contains several input fields and buttons:

- GSTIN ***: 29LALAB1221ERZ4
- Mobile Number ***: XXXXXXXXX99
- Name ***: Name
- Jurisdiction ***: (Dropdown menu)
- Login Id ***: Login Id
- E-mail Id ***: E-mail Id
- Address ***: Address
- Pincode ***: Pincode
- Designation ***: Designation

Buttons include 'Back', 'Reset', 'Fetch Data', 'Enter Captcha', 'Enter OTP', and 'OK'.

Callouts provide additional instructions:

- Top right: Enter the correct Captcha for OTP
- Center: Login Id will be same as GSTIN value.
- Bottom right: After clicking on Fetch Data, the OTP will be sent to the User and will be entered here.

After login First time Portal will say changed Password and then re-set the Password of your choice for future use henceforth as and when you wants.

GSTAT e-Filing Nodal Login Page

Click on the Login button to access user login window.

The screenshot shows the GSTAT e-Filing Nodal Login Page. The page has a dark blue header with the GST Appellate Tribunal logo and navigation links: Home, About Us, Help Center, Contact Us, Register, and Login. A green banner below the header says "Welcome to GST Appellate Tribunal". A modal window titled "User Login" is open in the center, containing fields for "GSTAT USER ID", "GSTAT PASSWORD", and a "Captcha" field with a refresh button. A "LOGIN" button is at the bottom of the modal, with links for "Forgot Password" and "Unlock Account". Three blue callout bubbles provide instructions: "1. Click on Login button" points to the Login button in the header; "2. Enter User ID, Password and Captcha" points to the input fields; "3. Click Login to proceed" points to the LOGIN button. The footer contains icons and labels for "Cause List", "Case Status", "Notice", and "Judgment".

1. Click on Login button

2. Enter User ID, Password and Captcha

3. Click Login to proceed

Wow Registration Ho Gaya



*Wow
Celebrations*

After successful LOGIN, click on **Continue** Button and proceeds further.

After successful login, click on Continue button.



Disclaimer – “Click to Agree” Proceeds Further

To proceed further, user must select the “Click to Agree” checkbox after reading & agreeing the Disclaimer.

The screenshot displays the GST Appellate Tribunal (GSTAT) e-filing portal. A modal window titled "Want to Continue with GSTAT E-filing" is centered on the screen. Inside the modal, under the heading "Disclaimer", there is a paragraph of text stating that the user has read the site's instructions and agrees with them, declaring the information in their petition/documents to be true and correct. Below the text is a checkbox labeled "Click to Agree". At the bottom of the modal is a "Close" button. To the left of the modal, a blue oval contains the instruction: "User must select the check box of Click to agree to proceed further for e-filing after reading and agreeing the disclaimer." The background shows the GSTAT website header with logos and navigation links like HOME, CHANGE PASSWORD, EDIT PROFILE, and LOGOUT.

Want to Continue with GSTAT E-filing

Disclaimer

I have read the contents of the site and the instructions given thereof as regards registration and e-filing of petitions/documents before the GST Appellate Tribunal and agree with the same. I hereby declare that the information given in the petition/documents are true and correct to the best of my knowledge and belief. I hereby acknowledge and certify that the attachments/enclosures/appendix made along with the petitions/application are true and correct and are valid as per the original documents. I further certify that I have personally or through my counsel/advocate completed the petitions/application and have e-filed the same. I understand that any misrepresentation, falsification or omission of information in the petition/application or any document used for registration or otherwise submitted/uploaded by me shall be a valid ground for rejection of the petition/application or the document submitted/uploaded apart from any other penalty for perjury. I further declare that, as an authorized representative, I fulfil the conditions laid down in section 116 of the Central Goods and Services Tax Act, 2017 and that the disqualifications specified therein regarding disqualification are not applicable in my case.

☐ Click to Agree

Close

User must select the check box of Click to agree to proceed further for e-filing after reading and agreeing the disclaimer.

HOME CHANGE PASSWORD EDIT PROFILE LOGOUT

Click on “Continue” Button Proceeds further

Click on Continue button which will be visible after selecting the checkbox.

The screenshot displays the GST Appellate Tribunal (GSTAT) E-filing portal. The header includes the GSTAT logo, the text "GST Appellate Tribunal", and navigation links: HOME, CHANGE PASSWORD, EDIT PROFILE, and LOGOUT. A central modal window titled "Want to Continue with GSTAT E-filing" contains a "Disclaimer" section. The disclaimer text states: "I have read the contents of the site and the instructions given thereof as regards registration and e-filing of petitions/documents before the GST Appellate Tribunal and agree with the same. I hereby declare that the information given in the petition/documents are true and correct to the best of my knowledge and belief. I hereby acknowledge and certify that the attachments/enclosures/appendix made along with the petitions/application are true and correct and are valid as per the original documents. I further certify that I have personally or through my counsel/advocate completed the petitions/application and have e-filed the same. I understand that any misrepresentation, falsification or omission of information in the petition/application or any document used for registration or otherwise submitted/uploaded by me shall be a valid ground for rejection of the petition/application or the document submitted/uploaded apart from any other penalty for perjury. I further declare that, as an authorized representative, I fulfil the conditions laid down in section 116 of the Central Goods and Services Tax Act, 2017 and that the disqualifications specified therein regarding disqualification are not applicable in my case." Below the disclaimer is a checkbox labeled "Click to Agree" which is checked. At the bottom of the modal are two buttons: "Close" and "Continue".

After clicking on the 'Click to Agree' checkbox, the 'Continue' button will appear.

Want to Continue with GSTAT E-filing

Disclaimer

I have read the contents of the site and the instructions given thereof as regards registration and e-filing of petitions/documents before the GST Appellate Tribunal and agree with the same. I hereby declare that the information given in the petition/documents are true and correct to the best of my knowledge and belief. I hereby acknowledge and certify that the attachments/enclosures/appendix made along with the petitions/application are true and correct and are valid as per the original documents. I further certify that I have personally or through my counsel/advocate completed the petitions/application and have e-filed the same. I understand that any misrepresentation, falsification or omission of information in the petition/application or any document used for registration or otherwise submitted/uploaded by me shall be a valid ground for rejection of the petition/application or the document submitted/uploaded apart from any other penalty for perjury. I further declare that, as an authorized representative, I fulfil the conditions laid down in section 116 of the Central Goods and Services Tax Act, 2017 and that the disqualifications specified therein regarding disqualification are not applicable in my case.

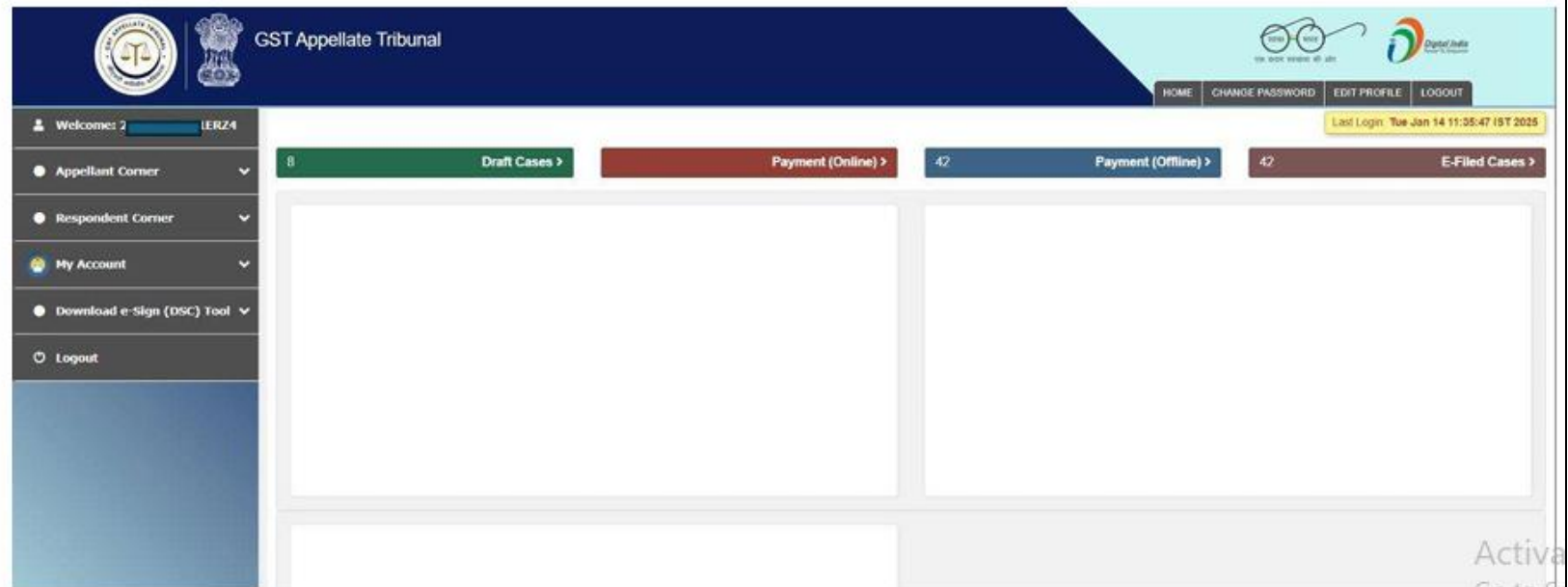
☒ Click to Agree

Close Continue

Dashboard of GSTAT portal look like below would appear for your working

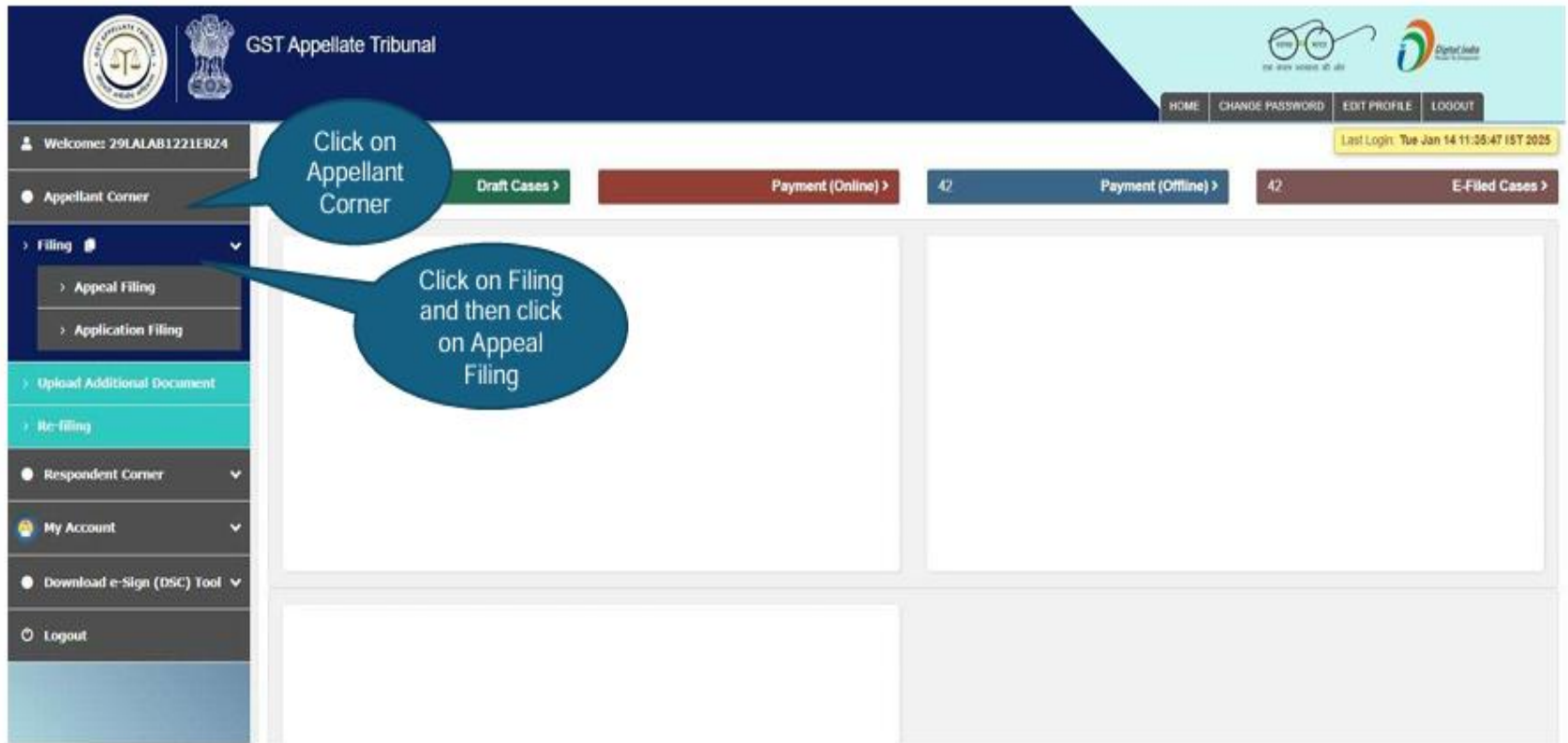
e-filing Workflow: Dashboard

Dashboard of GSTAT portal looks like below.



1. Click on Appellant Corner
2. Click on filing
3. Click on appeal Filing

Sub menu will be shown with both the options – **Appeal Filing & Application Filing.**



Draft Tab Means {Please save Each Tab after filling properly and saved the Tab and move on to the next tab then we if stopped working then All previous filled up tabs will remain save and start from the next where you stopped last}

There are total “10” Mandatory Tabs which you needs to fill one by one accurately.

The screenshot displays the GST Appellate Tribunal portal. The header features the GST Appellate Tribunal logo on the left, the 'GST Appellate Tribunal' text in the center, and the 'Digital India' logo on the right. Navigation links for 'HOME', 'CHANGE PASSWORD', and 'LOGOUT' are located in the top right corner. A row of ten tabs is visible: 'Order Details', 'Basic Details', 'Case Details', 'Appellant Details', 'Add Respondent', 'Add Representative', 'Demand details', 'Upload Document', 'Check List', and 'Final Preview'. The 'Order Details' tab is currently selected, highlighted with a dark grey background. Below this tab, the form area contains a 'Select Filing Through*' dropdown menu and an 'ARN/CRN Available' dropdown menu.

Order Details

Select Filing Through*

1st Tab- Order Details

Feed ARN/CRN of the Order-in-Appeal against which you are filing Appeal now.

{if Order-in-Appeal is available on portal with ARN/CRN}

**GST**
Appellate
Tribunal



HOMECHANGE PASSWORDLOGOUT

Order DetailsBasic DetailsCase DetailsAppellant DetailsAdd RespondentAdd RepresentativeDemand detailsUpload DocumentCheck ListFinal Preview

Order Details

Select Filing Through*

ARN/CRN Available

1st Tab- Order Details

After entering ARN/CRN details, Taxpayer needs to click on **“Confirm”** Button to proceed further
(Please note that all requisite fields would be automatically updated in the system)

e-filing Workflow: Appeal Filing : Order Details

After entering ARN/CRN details, user needs to click on Submit button.

The screenshot displays the GST Appellate Tribunal e-filing interface. At the top, there are logos for the GST Appellate Tribunal and the Government of India, along with navigation links: HOME, CHANGE PASSWORD, and LOGOUT. Below the header, a series of tabs are visible: Order Details, Basic Details, Case Details, Appellant Details, Add Respondent, Add Representative, Demand details, Upload Document, Check List, and Final Preview. The 'Order Details' tab is currently selected. Below the tabs, there is a section titled 'Order Details' with a dropdown menu labeled 'Select Filing Through*' showing 'ARN/CRN not Available'. A modal dialog box titled 'GSTAT Declaration' is open in the center, containing the text: 'We hereby declare that this is our first appeal in the impugned order before the tribunal and we have previously neither filed any appeal/writ nor it is pending before any other legal forum including High Court/Supreme Court. !!'. At the bottom of the dialog are 'Cancel' and 'Confirm' buttons. A blue callout bubble points to the 'Confirm' button with the text: 'Click on Confirm to proceed further.'

1st Tab- Order Details (Order Details)

IF ARN/CRN details **not available** then taxpayer needs to fill up all details **manually** and finally click **“confirm”** button and proceeds further.

e-filing Workflow: Appeal Filing : Order Details

User will have to enter all the details if the user selects ARN/CRN not available. If the user selects ARN/CRN available, then the details are auto fetched and auto populated from GSTN.

**GST**
Appellate
Tribunal

HOME | CHANGE PASSWORD | LOGOUT

Order Details | Basic Details | Case Details | Appellant Details | Add Respondent | Add Representative | Demand details | Upload Document | Check List | Final Preview

Order Details

Select Filing Through*
ARN/CRN not Available

Order Details			
Order Appeal Against*	Select Order Appeal Against	Appellate/Revisional Authority Order Number*	
AFL01 Appellant Name*		Appellate/Revisional Authority Order Type*	Select Order Type
Authority Type*	Select Authority Type	Appellate/Revisional Authority Passed By*	
Appellate/Revisional Authority Designation*		Appellate/Revisional Authority Date of Order*	
Appellate/Revisional Authority Order Communication Date*		Order Id of original adjudication order*	
Date of original adjudication order*		Period of Dispute From*	
Period of Dispute To*		Market value of seized goods (if any)	
Upload Impugned Order*	Choose File No file chosen		
Confirm			

After filling all the details press Confirm button

Ist Tab- Order Details

Select Filing Through*

Select

❖ ARN/CRN Available

❖ **ARN/CRN Not Available**

Ist Tab- Order Details

Order Appeal Against*	Select Order Appeal Against ❖ APL-04 ❖ Revisional Order	Appellate/ Revisional Authority Order Number*	Appeal Order No.
APL01 Appellant Name*		Appellate /Revisional Authority (Order Type)*	Select Order Type ❖ Demand Order ❖ Registration Order ❖ Recovery Order ❖ Refund Order ❖ Enforcement Order ❖ LUT Order ❖ Other Order

Ist Tab- Order Details

Authority Type*	Select Authority Type ❖ Appellate Authority ❖ Revisional Authority	Appellate/Revisional Authority Passed By*	
Appellate/Revisional Authority Designation*		Appellate/Revisional Authority Date of Order*	
Appellate/Revisional Authority Order Communication Date*		Order Id of original adjudication order*	
Date of original adjudication order*		Period of Dispute From*	
Period of Dispute To*		Market value of seized goods (if any)	
Upload Impugned Order*	Choose File		

2nd Tab is Basic Details

User needs to select Acts and Section in which appeal needs to be filed like SGST, CGST, IGST (More than one act can be choose here) (Appeals fee to be paid as per this basic details) and even multiple sections can be choose here. After filing all the details, Press Save and Next Button.

e-filing Workflow: Appeal Filing : Basic Details

User needs to enter Basic Details on relevant tab.

The screenshot shows the 'Basic Details' tab of the GST e-filing system. The form includes the following fields and callouts:

- Select Act:** A dropdown menu with an 'Add More Act' button. Callout: "User can add more than one act."
- Section:** A dropdown menu. Callout: "Select Act and section in which appeal needs to be filed."
- Case Type:** A dropdown menu with 'Appeal' selected.
- Jurisdiction of Appellate/Revisional authority:** A dropdown menu with 'Select State/Center'.
- Has the original order of adjudication been passed by a common adjudicating authority?** A dropdown menu with 'Select'.
- Percentage:** A text input field.
- Does the appeal/application involve any issue over which only the Principal Branch has jurisdiction in terms of the provisions of the Act or rules/notification made/issued thereunder?** A dropdown menu with 'Select'.
- State/ Zone of Appellate authority:** A dropdown menu with 'Select'.
- Appellate/Revisional authority who has passed the impugned order:** A dropdown menu with 'Select'.
- Save and Next:** A button at the bottom of the form. Callout: "After filing all the details press Save and Next button"

The bottom of the screen shows a Windows taskbar with the date 09-09-2025 and time 16:20.

2nd Tab- Basic Details

Reference No : -			
Select Act* More Than 1 Act can be choose depends on disputed demands	Select Act ❖ CGST & SGST ❖ IGST ❖ CESS	Section 112 Cess- 20	
Add More Act			
Case Type * Appeal		Does the appeal/application involve any issue over which only the Principal Bench has jurisdiction in terms of the provisions of the Act or rules/ notification made/ issued thereunder	Select ❖ Yes ❖ No

2nd Tab- Basic Details

Jurisdiction of Appellate/Revisional authority*	Select ❖ State ❖ Center	State/ Zone of Appellate authority *	
Has the original order of adjudication been passed by a common adjudicating authority*	Select ❖ Yes ❖ No	Appellate/Revisional authority who has passed the impugned order*	
Parentage			

3rd Tab- User Needs to Enter Case details on this Tab

e-filing Workflow: Appeal Filing : Case Details

User needs to enter Case Details on this tab.

Order Details				Basic Details		Case Details		Appellant Details		Add Respondent		Add Representative		Demand details		Upload Document		Check List		Final Preview			
Back				Case Detail																Next			
Reference No : - 20																							
Grounds of appeal in brief				GST return filing				Prayer				GST filing											
Brief issue of the case under dispute				Testing																			
Category of Case																							
Category of case under dispute				Wrong applicability of a notification issue																			
Notification No				6				Notification Date				02/02/2023											
Amount involved(In actuals)				100000																			
Add More Category Of Case																							
Case Summary																							
Issue related To				Short or non-payment of tax																			
As per order of adjudicating authority				Testing				As determined by Appellate/Revisional authority				Testing											
As per stand of appellant before Tribunal				Testing				As declared/ claimed by present Appellant				Testing											
Add More Issue																							
About Appellant																							
Constitution/Identification Number				5				Constitution of Business				Testing											
Statute under which incorporated				Testing				Date of Commencement of business				03/02/2023											
Address				CGO , Complex, New Delhi				Nature of Business				Testing											
Any other relevant fact				Testing																			
Statement of Fact case history																							
Reference/ acknowledgment no.				54				Action By				Original Adjudicating Authority											
Date				06/02/2023				Brief Narration				GST Filing											
Add More																							
Save And Next																							

[Order Details](#)[Basic Details](#)[Case Details](#)[Appellant Details](#)[Add Respondent](#)[Add Representative](#)[Demand details](#)[Upload Document](#)[Check List](#)[Final Preview](#)[← Back](#)

Case Detail ⓘ

[Next →](#)

Reference No : - 2025107201000035

Grounds of appeal in brief* ⓘ

GST return filing



Prayer* ⓘ

GST filing



Brief issue of the case under dispute* ⓘ

Testing



Category of Case

Category of case under dispute*

Wrong applicability of a notification issu



Notification No *

654644446464

Notification Date *

02/02/2025



Amount involved(In actuals)

100000

[Add More Category Of Case](#)

Case Summary ⓘ

Issue related To

Short or non-payment of tax



As per order of adjudicating authority ⓘ

Testing



As determined by Appellate/Revisional authority ⓘ

Testing



As per stand of appellant before Tribunal ⓘ

Testing



As declared/ claimed by present Appellant ⓘ

Testing

[Add More Issue](#)

About Appellant

Constitution/Identification Number

549544648446646464646

Constitution of Business

Testing



Statute under which incorporated

Testing



Date of Commencement of business

05/02/2025



Address

CGO , Complex, New Delhi

Nature of Business

Testing

Any other relevant fact

Testing



Statement of Fact case history

Reference/ acknowledgment no.

54447798797877

Action By

Original Adjudicating Authority



Date

06/02/2025



Brief Narration

GST Filing

[Add More](#)[Save And Next](#)

3rd Tab- Case Details [Table-1]

Reference No : - Auto generated



System Generated Automatic No.

Grounds of
appeal in brief
2000 character



Prayer
2000 character



Brief issue of
the case under
dispute
2000 character



3rd Tab- Category of Case [Table-2]

Category of
case under
dispute (38)

Notification
No. and Date

Amounts
Involved

Select case under dispute

- ❖ Misclassification of any goods or services or both
- ❖ Wrong applicability of a notification issued under the provision of this Act
- ❖ Incorrect determination of time of supply of goods or services or both
- ❖ Incorrect determination of value of supply of goods or services or both
- ❖ Incorrect admissibility of input tax credit of tax paid or deemed to have been paid /credit to credit
- ❖ Incorrect determination of the liability to pay tax on any goods or services or both
- ❖ Whether applicant is required to be registered or has been granted suo moto registration

3rd Tab- Category of Case [Table-2]

Category of
case under
dispute (38)

Notification

No. and Date

Amounts

Involved

Select case under dispute

- ❖ Whether any particular thing done by the applicant result in supply of goods or services or both
- ❖ Rejection /acceptance of application for registration
- ❖ Rejection /acceptance of application for amendment to registration
- ❖ Suspension of Registration
- ❖ Order dropping show-cause in relation to registration
- ❖ Denial of facility to pay tax under composition scheme
- ❖ Cancellation of Registration
- ❖ Rejection accepting of application for revocation of cancellation of registration

3rd Tab- Category of Case [Table-2]

Category of
case under
dispute (38)

Notification
No. and Date

Amounts
Involved

Select case under dispute

- ❖ Order accepting reply of taxpayer/order dropping show cause notice
- ❖ Order of disqualification of GSTP/ cancellation of enrolment of GSTP Rejection /acceptance of application for amendment to registration
- ❖ Transfer/ Initiation of recovery /Special mode of recovery (All Kinds of Garnishee)
- ❖ Tax wrongfully collected / tax collected not paid to Government
- ❖ Order of assessment including that of a non-filer or evading registration or protective assessment
- ❖ Determination of tax not paid or short paid on outward supply u/s 73

3rd Tab- Category of Case [Table-2]

Category of
case under
dispute (38)

Notification

No. and Date

Amounts

Involved

Select case under dispute

- ❖ Excess ITC availed u/s 73
- ❖ Order of re-credit in credit ledger of claim of refund rejected or of wrongly obtained refund being deposited
- ❖ Order rejecting/ granting provisional refund
- ❖ Order denying reducing withholding granting refund
- ❖ Issue related to provisional assessment
- ❖ Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74
- ❖ Excess ITC availed utilized determined u/s 74
- ❖ Issue related to seizure confiscation of goods / books / property or release of such goods /books /property

3rd Tab- Category of Case [Table-2]

Category of
case under
dispute (38)

Notification

No. and Date

Amounts

Involved

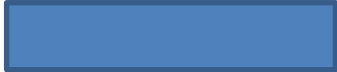
Select case under dispute

- ❖ Order relating to rectification withdrawal of an earlier order
- ❖ Order creating modifying withdrawal demand under earlier laws
- ❖ Order permitting payment in instalment
- ❖ Order relating to provisional attachment of property
- ❖ Order imposing penalty
- ❖ Order permitting compounding of any offense or withdrawing such order
- ❖ Anti profiteering related matter
- ❖ Other
- ❖ Issues related to place of supply of goods and or services

3rd Tab- Case Summary [Table-3]

Issue related To*	Select Issue Related To ❖ Short or non payment of tax ❖ Penalty ❖ Levy of interest or late fee or fine ❖ Classification Dispute		
As per order of adjudicating authority	 2000 Character	As determined by Appellate/Revisional authority	 2000 Character
As per stand of appellant before Tribunal*	 2000 Character	As declared/ claimed by present Appellant before Appellate Authority. 2000 Character	

3rd Tab- About Appellant [Fourth Table]

Constitution/Identification Number*	 GSTIN	Constitution of Business*	 Prop / Firm / Co.
Statute under which incorporated*	 ROC/ROF/GST	Date of Commencement of business*	
Address		Nature of Business*	
Any other relevant fact*			

3rd Tab- Statement of Fact case history [Fifth Table]

Reference/ acknowledgment no.* (Each Separately)		Action By*	Select Action by ❖ Original Adjudicating Authority ❖ Appellate Authority ❖ Revisional Authority ❖ Appellant ❖ Other
Date (Each Separately)		Brief Narration* (Each Separately)	

No boundation of 2000 character

4th Tab- Appellant details are auto Populated and shown to User

e-filing Workflow: Appeal Filing : Appellant Details

Appellant details are auto populated and shown to user.

[Order Details](#)[Basic Details](#)[Case Details](#)[Appellant Details](#)[Add Respondent](#)[Add Representative](#)[Demand details](#)[Upload Document](#)[Check List](#)[Final Preview](#)[Back](#)

Appellant Details

[Next](#)

Reference No : - 202

Name of Appellant

AN RA

GSTIN/TemporaryID/UIN

GSTIN/TEMPORARYID/UIN

Pan Number

Official address

252 ra Cross Ro

E-mail Id

aa ys.com

Mobile Number

*****1111

5th Tab- User Needs to Enter Respondent Details, More than one Respondent can be added.
After filling all the details click on save button. The respondent name will start appearing in the list below.

e-filing Workflow: Appeal Filing : Adding Respondent

User needs to enter Respondent Details. More than one respondents can be added.

Order Details
Basic Details
Case Details
Appellant Details
Add Respondent
Add Representative
Demand details
Upload Document
Check List
Final Preview

← Back
Add Respondent
Next →

Reference No : - 202

Respondent Name*	Respondent Name	Designation *	Designation
Office*	Office	Contact Number	Contact Number
E-mail Id	email		

Save

+ RESPONDENT'S LIST

S. No.	Name of Respondent	Designation	Office	Mobile No	E-mail	Action
1	M ar	OS	NIC	93xxxxxxxx40	m*****m@supportgov.in	Edit
2	Ass : J)		Delhi	11xxxxxxxx11	a*****2@nic.in	

After filling all the details click on Save button. The respondent's name will start appearing in the list below.

6th Tab- User needs to add Representative details Search

Representative from drop down menu and Enter accordingly and Save it
The representative name will appear on below List – Check and proceeds further.

e-filing Workflow: Appeal Filing : Add Representative

User needs to add Representative Details on relevant tab.

Order Details Basic Details Case Details Appellant Details Add Respondent Add Representative Demand Final Preview

Back Add Representative Next

Reference No : - 202 Representative added successfully

Select Appellant * ANO RA Search Representative* (Please type atleast three letters)

Save

+ ADVOCATE'S LIST

S. No.	Appellant/Respondent Name	Representative Name	Registration/Enrollment No.
1	ANO RA	A	D-155
2	ANO RA	B	D/230

san
SANDEEP KHURANA/D/756/10041-1760
SANDEEP
SANJEEV
SANJEEV
SANJAY K
SANYA KA
SANJAY B
SANDEEP
SANGEET
SANJIV KA
SANSKAR
SANJAY B
SANJAY A
SANTOSH KUMAR/14/042

After filling all the details click on Save button. The representative name will start appearing on the list below.

User needs to add Representative details on relevant tab and select as IN-person on the portal in case none of the professional is engaged by the taxpayer

e-filing Workflow: Appeal Filing : Adding Representative

User needs to add Representative Details on relevant tab and select as IN-Person.

The screenshot displays the GST Appellate Tribunal e-filing portal. The header includes the GST Appellate Tribunal logo and name, along with navigation links: HOME, CHANGE PASSWORD, EDIT PROFILE, and LOGOUT. Below the header, a series of tabs are visible: Order Details, Basic Details, Case Details, Appellant Details, Add Respondent, Add Representative (selected), Demand details, Upload Document, Check List, and Final Preview. The 'Add Representative' tab is active, showing a 'Back' button and a 'Next' button. The form contains a 'Reference No : - 20' field, a 'Select Appellant *' dropdown menu with 'ANG' and 'DRA' options, and a 'Search Representative*' field with the text 'inpe'. A 'Save' button is located below the search field. A '+ ADVOCATES LIST' button is also visible. The search results show 'INPERSON("")-414923'.

GST Appellate Tribunal

HOME CHANGE PASSWORD EDIT PROFILE LOGOUT

Order Details Basic Details Case Details Appellant Details Add Respondent Add Representative Demand details Upload Document Check List Final Preview

Back Add Representative Next

Reference No : - 20

Select Appellant * ANG DRA Search Representative* (Please Type atleast three letters)

inpe

INPERSON("")-414923

Save

+ ADVOCATES LIST

7th Tab- Demand Details for Pre-deposit

In the demand confirmed APL-04 form, the disputed demand will be auto fetched if ARN/CRN available. Otherwise it must be entered manually.
Press Confirm button – Below and proceeds further

e-filing Workflow: Appeal Filing : Demand Details

User needs to enter Demand Details (Demand Confirmed - APL04) on relevant tab.

Order Details Basic Details Case Details Appellant Details Add Respondent Add Representative Demand details Upload Document Check List Final Preview

Reference No : - 202

Pre-deposit Court Fees

Demand Confirmed - APL04 Demand Admitted and Disputed Payment of Amount Calculated

In the demand confirmed APL04 form, the disputed amount will be auto-fetched if 'ARN/CRN number available' is selected; otherwise, it must be entered manually.

Particulars	Central Tax			State/UT Tax			Integrated Tax							
	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount: APL -04	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount: APL -04	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount: APL -04	Determined Amount: DRC -07	Disputed Amount: APL -01/03	Determined Amount: APL -04	Determined Amount: DRC -07	
	1	2	3	4	5	6	7	8	9	10	11	12	13	
a) Tax														
b) Interest														
c) Penalty														
d) Fees														
e) Others														

Confirm Details

1. Demand as per DRC-07 / 2. Disputed Demand in Apl-01 / 3. Demand determined in Ist Appeal

User needs to Enter Demand Admitted & Disposed off on relevant tab as applicable

Click on Save & Next button and proceeds further

e-filing Workflow: Appeal Filing : Demand Details

User needs to enter Demand Details (Demand Admitted & Disposed) on relevant tab, as applicable.

[Order Details](#) [Basic Details](#) [Case Details](#) [Appellant Details](#) [Add Respondent](#) [Add Representative](#) [Demand details](#) [Upload Document](#) [Check List](#) [Final Preview](#)

Reference No : - 202

Pre-deposit

Court Fees

Demand Confirmed - APLO4

Demand Admitted and Disputed

Payment of Amount Calculated

11/07/2017 - 13/07/2017

Amount Exempted/ Self Calculation Correction

Total

Particulars	Central Tax				State/UT Tax				Integrated Tax Click Here				
	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount Payable	Amount demand if any
1	2	3	4	5	6	7	8	9	10	11	12	13	14
a) Tax	10000				0				0				0
b) Interest	0				0				0				0
c) Penalty	0				0				0				0
d) Fees	0				0				0				0
e) Others	0				0				0				0

Save and Next

Activate

1. Demand in Ist Appeal / 2. Admitted Demand / Disputed Demands / 4. Pre-deposit Amounts

User can enter amounts exempted or self calculation value accordingly

Click on Save Button and proceeds further

e-filing Workflow: Appeal Filing : Demand Details

Option to allow user to claim/fill up amount exempted.

Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

Demand details

Upload Document

Check List

Final Preview

Reference No : - 202

User can enter amount exempted or self calculation correction value.

Pre-deposit

Court Fees

Confirmed - APLO4

Demand Admitted and Disputed

Payment of Amount Calculated

11/07/2017 - 13/07/2017

Amount Exempted/ Self Calculation Correction

Total

☐ Yes

☒ No

Save

Activat

Exemption from pre-deposit amounts, to be submitted before filing an appeal

e-filing Workflow: Appeal Filing : Demand Details

User entering percentage of exemption of pre-deposit amount.

Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

Demand details

Upload Document

Check List

Final Preview

Reference No : - 2

Pre-deposit

Court Fees

Demand Confirmed - APLO4

Demand Admitted and Disputed

Payment of Amount Calculated

11/07/2017 - 13/07/2017

Amount Exempted/ Self Calculation Correction

Total

☒ Yes

☐ No

Exemption from the pre-deposit amount, to be submitted (upto 100%) before filing an appeal.

% of Exemption of pre-deposit amount as determined via higher court or self-calculation correction (Cannot exceed 100%)

50

Save

Finally Save and Next Button

e-filing Workflow: Appeal Filing : Demand Details

Demand Admitted & Disposed (Continued)

[Order Details](#) [Basic Details](#) [Case Details](#) [Appellant Details](#) [Add Respondent](#) [Add Representative](#) [Demand details](#) [Upload Document](#) [Check List](#) [Final Preview](#)

Reference No : - 20

Pre-deposit

Court Fees

Demand Confirmed - APLO4

Demand Admitted and Disputed

Payment of Amount Calculated

11/07/2017 - 13/07/2017

Amount Exempted/ Self Calculation Correction

Total

Particulars	Central Tax			State/UT Tax			Integrated Tax			Cess		
	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute
a) Tax	10000	0	0	0	0	0	0	0	0	0	0	0
b) Interest	0	0	0	0	0	0	0	0	0	0	0	0
c) Penalty	0	0	0	0	0	0	0	0	0	0	0	0
d) Fees	0	0	0	0	0	0	0	0	0	0	0	0
e) Others	0	0	0	0	0	0	0	0	0	0	0	0
Total	10000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Refresh

Save and Next

Activate V

Payment confirmation from GST portal. Your pre-deposit payment is confirmed. Please proceed for appeal court fee payment

save and Next Button

e-filing Workflow: Appeal Filing : Demand Details

Scenario1: When user has made full payment.

Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

Demand details

Upload Document

Check List

Final Preview

Reference No : - 202

Pre-deposit

Court Fees

Demand Confirmed - APLO4

Demand Admitted and Disputed

Payment of Amount Calculated

● Payment Confirmation from GST portal

Your pre-deposit payment is confirmed. Please proceed for appeal fee payment.

SaveAndNext

Scenario 2- When user has made partial payment. Pending payment is shown to the user.

Payment required is not completed yet amount pending is Rs.....Do you want to proceed without payment?

Save and Next

e-filing Workflow: Appeal Filing : Demand Details

Scenario2: When user has made partial payment. Pending payment is shown to the user.

Order Details Basic Details Case Details Appellant Details Add Respondent Add Representative Demand details Upload Document Check List Final Preview

Reference No : - 202

Pre-deposit Fees Court Fees

Demand Confirmed

Demand Admitted and Disputed

Payment of Amount Calculated

© Payment Confirmation from GST portal

Payment required is not completed yet. Amount pending is Rs 110 Do you want to proceed without payment?

Refresh

Save And Next

If you want to make payment by offline mode, choose Bharatkosh option click on.
You will be allotted a Reference Number
fill up the Amounts you need to make payments towards Court Fee Then fill Bank Details
Click on Save & Continue Button to proceed

e-filing Workflow: Appeal Filing : Demand Details: Offline Payment

User filling up all the required details related to Bharatkosh payment.

Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

Demand details

Upload Document

Check List

Final Preview

Reference No :-

Pre-deposit

Court Fees

Your Payable Amount is : 1000 Rupees

Your Remaining Amount to be paid : 1000 Rupees

Select payment Mode

☐ Online (Pay Fees through Net Banking/Credit Card/Debit Card)

☒ Bharatkosh Offline [User Guide](#)

Enter Bharatkosh reference no.

Bharatkosh Reference No.*
Bharatkosh Reference No.

Amount Rs.*
Amount Rs.

Payment Date*
dd-mm-yyyy

Bank Name*
Bharatkosh

Branch Name*
Bharatkosh

State*
Select State

Save & Continue

Click on Save & Continue button to proceed

Total amount paid on Bharatkosh

S. No.	GSTAT Txn Id.	Amount Rs.	Bharatkosh Txn Id	Payment Date	Payment Mode	Txn Status	Action
--------	---------------	------------	-------------------	--------------	--------------	------------	--------

Check all the details in list below click on proceeds to final submit button

e-filing Workflow: Appeal Filing : Demand Details: Offline Payment

User filling up all the required details related to Bharatkosh payment.

[Order Details](#)[Basic Details](#)[Case Details](#)[Appellant Details](#)[Add Respondent](#)[Add Representative](#)[Demand details](#)[Upload Document](#)[Check List](#)[Final Preview](#)

Reference No : - 202

[Pre-deposit](#)[Court Fees](#)

Your Payable Amount is :

1000 Rupees

Your Remaining Amount to be paid :

0 Rupees

Select payment Mode:

☐ Online (Pay Fees through Net Banking/Credit Card/Debit Card)

☐ Bharatkosh Offline

[User Guide](#)

S. No.	GSTAT Txn Id.	Amount Rs.	Bharatkosh Txn Id	Payment Date	Payment Mode	Txn Status	Action
1	01	1	123456771	2025-04-02	Offline	SUCCESS	Delete

[Proceed To Final Submit](#)

Click on
Proceed to
final submit
button

Showing successful payment confirmation message to the user
Your Payment Done Successfully
Click on Next Button

e-filing Workflow: Appeal Filing : Demand Details: Offline Payment

Showing successful payment confirmation message to user.

Order Details

Basic Details

Case Details

Appellant Details

Add Respondent

Add Representative

Demand details

Upload Document

Check List

Final Preview

Reference No : - 202

Pre-deposit

Court Fees

Your Payment is done Successfully !!!!

Next ➔

In case you wants to make online payment, then click on Online mode
Click on Continue to proceeds for online payment
Online Payment options needs to be complete in a time bound manner with all the correct details

e-filing Workflow: Appeal Filing : Demand Details: Online Payment

User shall select the "Online" option and click on Continue to proceed for online payment.



GST
Appellate
Tribunal



Time left: 20m 21s

[HOME](#)

[CHANGE PASSWORD](#)

[LOGOUT](#)

[Order Details](#)

[Basic Details](#)

[Case Details](#)

[Appellant Details](#)

[Add Respondent](#)

[Add Representative](#)

[Demand details](#)

[Upload Document](#)

[Check List](#)

[Final Preview](#)

Reference No : - 20

Pre-deposit

Court Fees

Your Payable Amount is :

1 Rupees

Your Remaining Amount to be paid :

1 Rupees

Select payment Mode

☒ Online (Pay Fees through Net Banking/Credit Card/Debit Card)

☐ Bharatkosh Offline

[User Guide](#)

[Continue](#)

S. No.

GSTAT Txn Id.

Amount Rs.

Bharatkosh Txn Id

Payment Date

Payment Mode

Txn Status

Action

Please check all the details on screen

Click on Proceeds to Pay

e-filing Workflow: Appeal Filing : Demand Details: Online Payment

After clicking on Continue, the below window will appear with all the relevant details. The user shall click on "Proceed to Pay" to proceed further.



GST
Appellate
Tribunal



Time left: 1m 34s

[HOME](#)

[CHANGE PASSWORD](#)

[LOGOUT](#)

You will be redirected to Bharatkosh payment gateway with following particulars

Filing Ref No.	:	2025307201006219
Party Name	:	ANGAD JASBIRSINGH
GSTAT Transaction No.	:	0700110027232025
Total Fees	:	1
Date	:	2025-09-04

[Proceed to Pay](#)

Please check all the details on screen below
Click on “Confirm” to proceed further

e-filing Workflow: Appeal Filing : Demand Details: Online Payment

In this window, the user shall check all the details and click on “Confirm” to proceed further.

1

Payment Purpose

2

Depositor's Details

3

Confirm Info

4

Pay

Payment Mode Online

Depositor's Details

Name	ANQAD JASBIRSHIM ANQAD JASBIRSHIM Test Payment		
Address 1	HH	Address 2	HH
City	Daman	District	
State	DELHI	Country	INDIA
Pincode/Zipcode		Email	adhishekashirce@gmail.com
Mobile No. (+91)	9606083111		
TAN		TIN	

Purpose Details

Sr. No.	Ministry	PAO Name	DDO Name	Purpose and Payment Type	Payment Period / Frequency	Amount (in INR)
1	REVENUE	PAO(Ravishu), New Delhi[019795]	Pr. Bench, GST Appellate Tribunal, New Delhi[115592]	APPEAL FEE FOR GSTAT	One Time	1
				INR one only		TOTAL:1

← Back

Confirm →

Select the Bank from drop down menu

Click on “Pay” to proceeds further

e-filing Workflow: Appeal Filing : Demand Details: Online Payment

The user shall select the bank and tick the acknowledgement to make the payment.



Success Rate = No. of Successful Transactions / Total No. of Transactions in a period of 30 days.

Net banking

Debit card

Credit card

UPI



View User Charge

Enter the letter shown:

xQDJYr



Get a new CAPTCHA

After you click on 'Pay' button, you will be redirected to a secure website. After completing the payment you will be redirected back.

Note: Please Wait and do not Press Back or Refresh button of your browser while your transaction is being processed.

Disclaimer: In case you do not receive transaction status as success or failure after completing all steps in payment process, then wait for 30 minutes and check the status of the transaction using the "Track your payment" link on BharatKosh home page. If the status of your transaction is shown as 'Failure', then you need to wait for 30 minutes and try again. In case the amount is debited from your account for the 'Failure' reason, then you may request the refund to be credited to your account in 3-5 working days.

☒ I acknowledge and confirm that I have read and agree to the Terms And condition.

Go to

Pay

After successful payment user will be redirected back to GSTAT portal automatically, where a new row will be shown with payment details as below

e-filing Workflow: Appeal Filing : Demand Details: Online Payment

After successful payment user will be redirected back to GSTAT Portal, where a new row will be shown with payment details.

**GST**
Appellate
Tribunal



HOMECHANGE PASSWORDLOGOUT

Order DetailsBasic DetailsCase DetailsAppellant DetailsAdd RespondentAdd RepresentativeDemand detailsUpload DocumentCheck ListFinal Preview

Reference No :- 2025307201005652

Pre-deposit

Court Fees

Your Payable Amount is :1000 Rupees

Your Remaining Amount to be paid :1000 Rupees

Select payment Mode

☐ Online (Pay Fees through Net Banking/Credit Card/Debit Card)
☐ Bharatkosh Offline

User Guide

S. No.	GSTAT Txn Id.	Amount Rs.	Bharatkosh Txn Id	Payment Date	Payment Mode	Txn Status	Action
1	0700110024412025	1000	NA		Online	PENDING	Delete

8th Tab- Upload Documents

1. Taxpayer Needs to upload the pdf file of the documents like Appeal, Affidavit, Annexure
2. Select the Document Type and Upload
3. List of Documents already uploaded will be shown below
4. Click on “NEXT” button after adding all documents

e-filing Workflow: Appeal Filing : Document Upload

Showing various options to upload documents.

Order Details Basic Details Case Details Appellant Details Add Respondent Add Representative Payment Upload Document Check List Final Preview

Back Add Document Next

User needs to upload the pdf file of the documents like Appeal, Affidavits, Annexure etc.

Click Next after adding all documents to proceed to next screen

Document in the sequence in which it appears in the document type dropdown.
the document with proper pdf bookmarking.
short payment done by user or in case of non-agreement with system calculated payment, user is requested to upload their calculation sheet and supporting documents
document type: Higher Court Orders/Self calculation sheet and Any Other Document respectively.

☒ Submit with external DSC Utility ☐ Submit with NIC DSC Utility ☐ Submit with Aadhaar Based Utility

Document Filed By* Document Filed By Document Type* Document Type

Select file* Choose File No file chosen Number of pages* No Of Pages

Submit

+ UPLOADED DOCUMENT'S LIST

Select the documents Type.

e-filing Workflow: Appeal Filing : Document Upload

Showing pdf content to user before uploading to ensure accuracy.



1. Submit with external DSC utility
2. Document filed by “Appellant” + Document Type + Choose file from drop down menu, + Number of Pages
3. Add Documents.
4. See the list of uploaded document below on the screen
Click on NEXT button to proceed further

e-filing Workflow: Appeal Filing : Document Upload: List of Uploaded Documents

[Back](#) [Next](#)

Add Document

Reference No : - 2 Document Uploaded successfully

Note: 1. Upload document in the sequence in which it appears in the document type dropdown.
2. Please Upload the document with proper pdf bookmarking.
3. In case of any short payment done by user or in case of non-agreement with system calculated payment, user is requested to upload their calculation sheet and supporting documents under the document type: Higher Court Orders/Self calculation sheet and Any Other Document respectively.

☒ Submit with external DSC Utility ☐ Submit with NIC DSC Utility ☐ Submit with Aadhaar Based Utility

Document Filed By* Document Filed By Document Type* --Document Type--

Select file* Choose file No file chosen Number of pages* No Of Pages

[Submit](#)

+ UPLOADED DOCUMENT'S LIST

Click to view list of documents uploaded

S.No.	Document Filed By.	No. of Pages.	Document Type	Document Name	Action
1	Appellant	2	Case Management Appeal - PDF Upload	1.pdf	View
2	Appellant	2	Appeal	1.pdf	View Delete
3	Appellant	2	Affidavits	1.pdf	View Delete
4	Appellant	2	Impugned Order	1.pdf	View Delete
5	Appellant	2	Vakalnama	1.pdf	View Delete

CHECKLIST

	A	B	C	D	E
	S.No.	Checklist	Action	Remark	
1	1	Has the order appealed against (i.e. , the order of the Appellate/Revisional authority) been uploaded with a self - certified copy?	Select		
2		Has the order passed by the proper officer (i.e. , the order against which the appeal before the appellate authority was preferred under section 107/the order that has been revised under section 108) been uploaded with a self - certified copy?	Select		
3	2	Have the issues under dispute before the Tribunal been clearly stated in the present appeal?	Select		
4	3	Has a case summary of the dispute before the Tribunal been provided in the present appeal?	Select		
5	4	Has a statement of facts regarding the dispute before the tribunal been included in the present appeal?	Select		
6	5	Have all uploaded documents been digitally signed by the person uploading them?	Select		
7	6	Have the fees as specified in rule 110(5) of the CGST Rules, 2017, been paid?	Select		
8	7	Has bookmarking/pagination been done according to the index?	Select		
9	8	Have all documents uploaded been color scanned from the respective originals?	Select		
10	9	Has the appeal been prepared in English?	Select		
11	10	If any orders/notices/statements were passed in a language other than English, has an English translation been uploaded ?	Select		
12	11	Are all affidavits properly attested and identified?	Select		
13	12	If an English translation has been uploaded, has an affidavit confirming the accuracy of the translation been uploaded by the appellant/authorized representative/translator?	Select		
14	13	Have the details of the appellate/revisional authority(designation and office) been correctly and fully speacified in the present appeal?	Select		
15	14	Have any notices issued by the appellate/revisional authority been uploaded with a self-certified copy?	Select		
16	15	Have any shows cause notices/statements issued by the proper officer (the authority referred to in the point 3) been uploaded with a self-certified copy?	Select		
17	16	Have the details of the officer/authority (as referred to question no. 3) who passed the order (designation and office) been correctly and specified filled in the present appeal?	Select		
18	17	Has the order (of the order referred to in the previous question) been correctly and specified filled in the present appeal?	Select		
19	18	Has the required amount of pre-deposit as per section 112(8) of the CGST Act, 2017, been made?	Select		
20	19	Have all documents been uploaded with correct indexing in a single PDF?	Select		
21	20	Have all the documents requiring the signature of the parties been physically signed, scanned, and uploaded?	Select		
22	21	Have all type-written documents uploaded with the present appeal, been typewritten on one side of A4 size paper with double spacing,justified horizontal alignment in the specified font and font size?	Select		
23	22	Are all documents/enclosures are fully and properly scanned in A4 clor with the specified DPI resolution, with no pages missing?	Select		
24	23	If Paper Books are included, are they properly paginated and indexed?	Select		
25	24	All documents/ enclosures are fully and properly scanned in A4 color with the specified DPI resolution and that no pages are missing	Select		
26	25	Has present appeal been filled under the correct 'Category of case' and has the appropriate code been specified therein	Select		
27	26	Whether the amount of demand as per the present appeal is in accordance with the order passed by the appellate authority under section 107	Select		
28	27	Whether the amount admitted before the appellate authority under section 107 as declared in the present appeal is in accordance with the appeal filed before the said authority	Select		
29	28	Any other	Select		
30	29				
31					
32					

GSTAT Second Appeal Filing: A Comprehensive Guide

Filing a second appeal before the Goods and Services Tax Appellate Tribunal (GSTAT) can be a daunting task, but with the right guidance, it can be a straightforward process. Here's a step-by-step guide to help you navigate the GSTAT portal and file your second appeal success:-



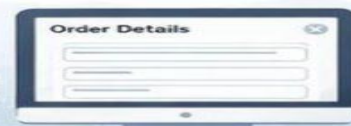
1 Registration on GSTAT Portal

To file an appeal, you need to register on the GSTAT portal. Choose your role (Taxpayer, Tax Officer, Authorised Representative, or Legal Representative) and enter your ARN/CRN number and Captcha. Verify your details with an OTP sent to your registered mobile/email.



2 Validate Your Filing Slot

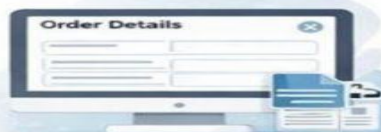
Enter your ARN/CRN of APL-01/03 in the designated field on the homepage.



3 Enter Order Details

Enter the ARN/CRN or manual order details including appellate authority, order date, impugned order upload, and period of dispute.

Upload supporting documents like the appeal memo, affidavits, annexures ...



5 Upload Documents

Upload properly scanned PDF documents, including:

- Appeal memo
- Affidavits
- Annexures
- Impugned Order
- Vakalatnama
- Payment receipt



3 Important Timelines

Staggered filing period until **December 31, 2025**

Appeals linked to orders or notices dated before January 31, 2022, can be filed between September 24, 2025, and October 31, 2025.

Final deadline for filing appeals is **June 30, 2026**

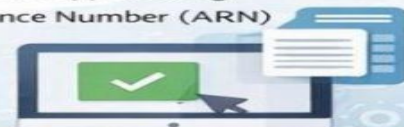
4 Fill in Appeal Form

Fill in the appeal form like basic information, case details, appellant and respondent information, and demand details. Ensure all mandatory fields are completed accurately.



7 Submit and Track Your Appeal

Preview your appeal form, verify details, and submit. You can track the status of your appeal using the Acknowledgment Reference Number (ARN)



8 Tips and Reminders

- Ensure all documents are properly paginated, indexed and-tagged.
- Verify the appeal form for completeness and accuracy before submission.
- Pay the appeal fee within the specified timeframe to avoid rejection.



Important Timelines

- Staggered filing period until December 31, 2025
- Appeals linked to orders or notices dated before January 31, 2022, can be filed between September 4, 2025, and October 31, 2025

Tips and Reminders

- Ensure all documents are properly paginated, indexed and-tagged.
- Verify the appeal form for completeness and accuracy before submission.



GOODS & SERVICES TAX APPELLATE TRIBUNAL (GSTAT)

DEPARTMENT OF REVENUE, MINISTRY OF FINANCE

6TH FLOOR, TOWER-1, JEEVAN BHARTI BUILDING

CONNAUGHT PLACE, NEW DELHI-110001

F.No- GSTAT/ Pr. Bench/Portal/125/2025-26 3368
10/03/26

Date – 10.03.2025

INSTRUCTIONS

APL-05 must contain soft copies of Show Cause Notice (SCN), Order-in-Original (OIO), Order-in-Appeal (OIA), Statement of Facts and grounds of appeal. Pre deposit and Court fees are compulsory. However, if there are any orders of the Higher Courts for exemption of Court Fee / Pre Deposit then flag (defect) should not be raised.

In case the Appellant prefers Under Sub-Section (1) of Section 112 by attaching a scanned copy certified OIO, OIA and if the Scrutiny officer is satisfied from the endorsement made therein by the issuing Authorities, that it is a certified copy of OIO or OIA, a flag(defect) should not be raised.

The Appellant taxpayer shall also upload a copy of the Authorization issued in favour of the tax professional or Vakalatnama executed in the name of an Advocate.

As far as the application filled by the Revenue under Sub-Section (3) of Section 112 are concerned, the following document are necessary.

1. Show Cause Notice.
2. Order in Original
3. Order in Appeal.
4. Opinion of the Commissioner directing his officer to make the application.
5. Statement of facts.
6. Grounds of appeal.

No Court Fee / Pre Deposit is required in appeal filed by the Revenue (Department).

One Verification and Digital Signature of appellant is required.

This issues with the approval of President, GSTAT.


10/03/26
Saurav Suman Shardool,
Registrar, GSTAT.

Advisory on the Payment of pre-deposit while filing of appeal before First Appellate authority

Sometimes taxpayers voluntarily pay some amount during the investigation stage using Form GST DRC-03. Later, when the taxpayer wants to file an appeal application against the demand order issued after the investigation, they are required to pay a pre-deposit to file the appeal. However, many taxpayers complain that the GST portal still asks them to pay the pre-deposit even when they have already paid more than the required amount through Form GST DRC-03.

When a demand order (for example, Form GST DRC-07) is issued to a taxpayer, a Demand ID is created in Part II of the Electronic Liability Register on the GST portal. If the taxpayer makes a payment using the “Payment towards Demand” functionality on the portal, the amount is automatically adjusted against that Demand ID in the register. However, payments made through Form GST DRC-03 are not linked to the Demand ID and therefore do not appear as adjusted against the demand in the liability register.

While filing an appeal by Taxpayer, GST System auto calculates the **required amount to be paid (i.e. Admitted amount + Pre-Deposit)** and checks whether any amount is already paid by the taxpayer against the demand ID in the said liability register. If such amount is equal to or greater than the required amount, then the portal will allow the taxpayer to file appeal without prompting for further payment. Portal will show the below message, if required amount is already paid the taxpayer.

If such amount is lesser than the required amount, then Portal mandates the taxpayer for the payment of Balance payable.

Pre-deposit Payment made through DRC 03:

As explained earlier, any payment made through Form GST DRC-03 is not automatically recognized by the GST system against any specific Demand ID. Therefore, such payments are not considered by the system while calculating the pre-deposit amount required for filing an appeal. To ensure that the payment made through Form GST DRC-03 is counted against a particular demand order, the payment must be linked with the respective Demand ID by filing Form GST DRC-03A on the GST portal. Filing Form GST DRC-03A enables the payment made through DRC-03 to be mapped to the corresponding demand order, and the entry for the same becomes available in the Electronic Liability Register.

Consequently, at the time of filing an appeal, the system will recognize the payment (made through DRC 03 and adjusted using DRC 03A) and will not require the taxpayer to pay any additional amount again while calculating the mandatory pre-deposit.

Accordingly, taxpayers are advised to file Form GST DRC-03A to link payments made through Form GST DRC-03 with the relevant demand order before filing an appeal, wherever applicable



Your Queries Please!!!

*Thank
you*



Suresh Aggarwal, Advocate



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