User Manual Version – 2.8

Publication Date- 22 Sept 2025

GSTAT e-Filing Portal

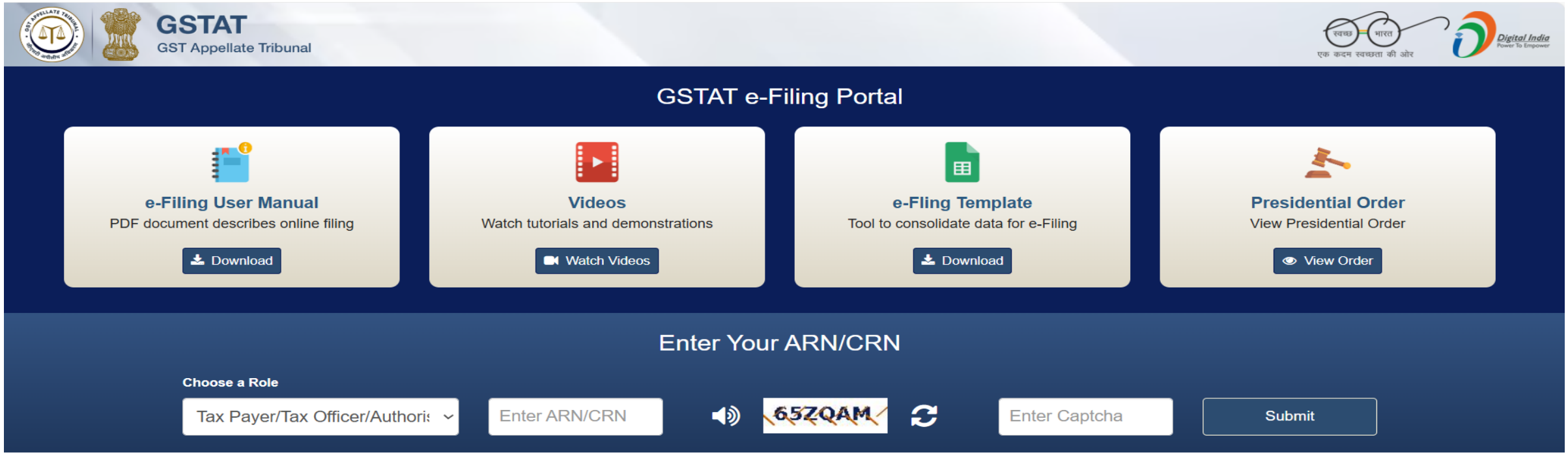
User Manual | Registration

Guide to Online Filing of Appeals and Applications

Issuing Authority: Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

GSTAT e-Filing: Staggering Page

Once the user opens the E-Filing page, the user will have to choose the correct role and enter the ARN/CRN number. After entering the correct Captcha, the user shall proceed to Register.

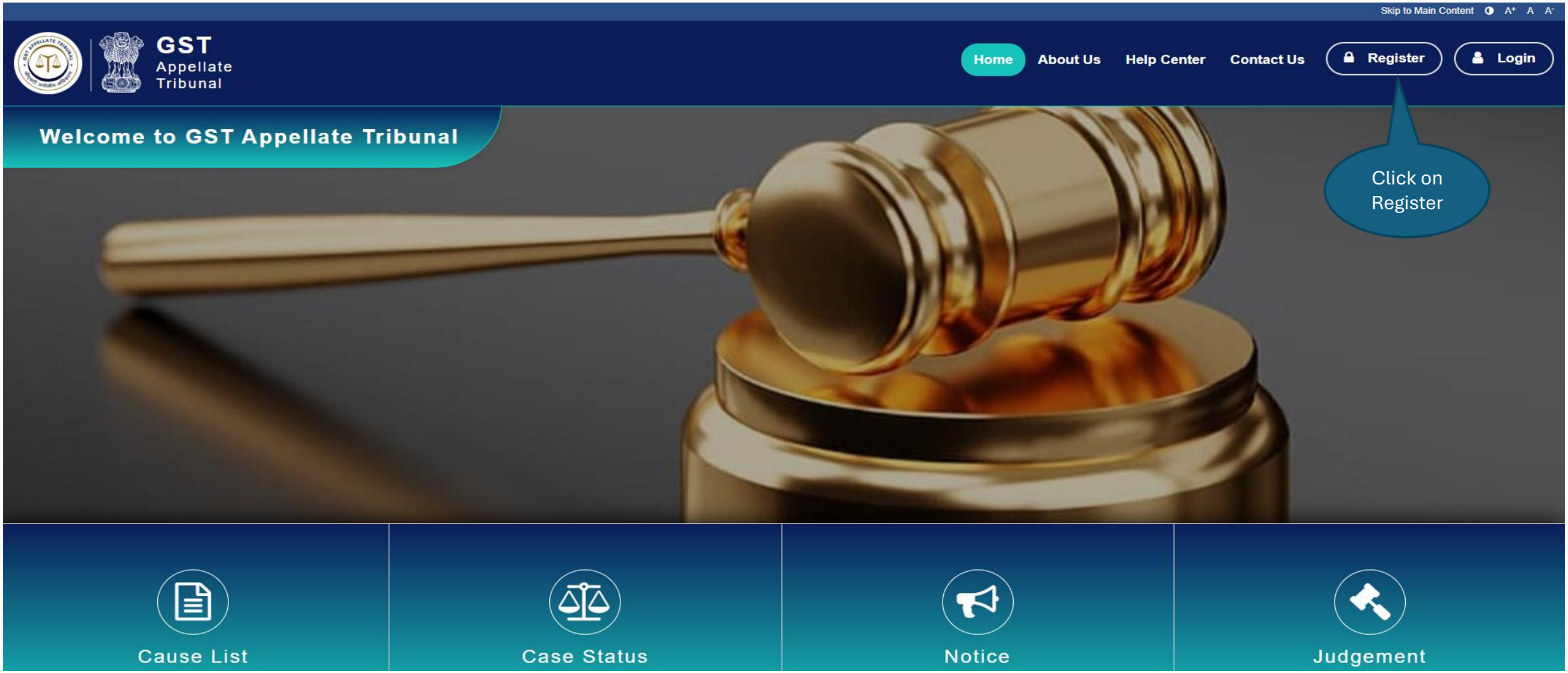


Disclaimer

Users are hereby informed that as per order no. ---------, dated --------- issued by the Hon'ble GSTAT, only cases in which the Appeals in Form APL-1/APL-3 or orders in notice in Form RVN-1 issued during the period from 01-01-2017 to 31-01-2022 as filed with/issued by with GST Appellate/Revisional Authorities shall be filed through GSTAT web application as specified in the said order.

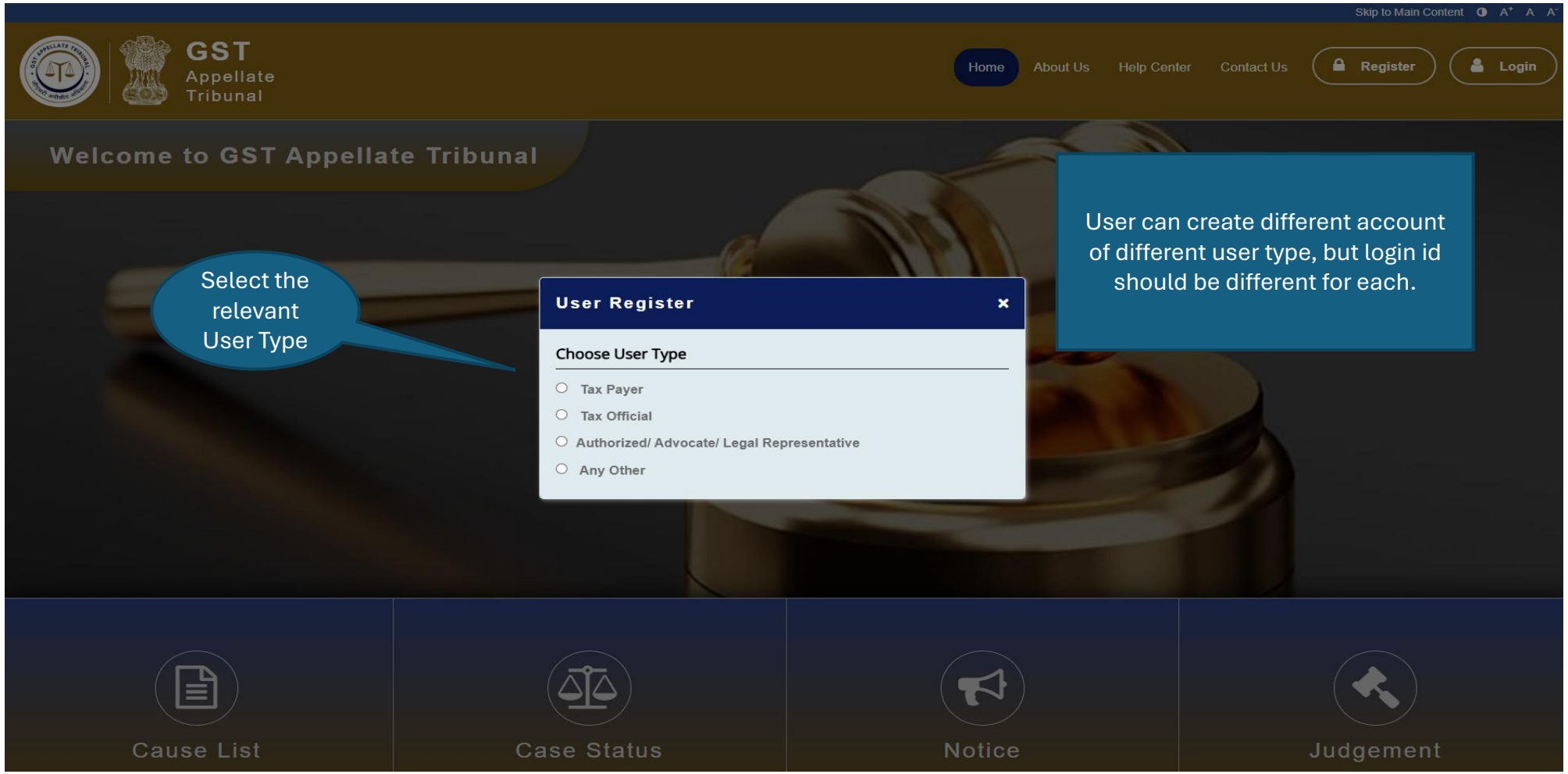
e-filing Workflow: Registration

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



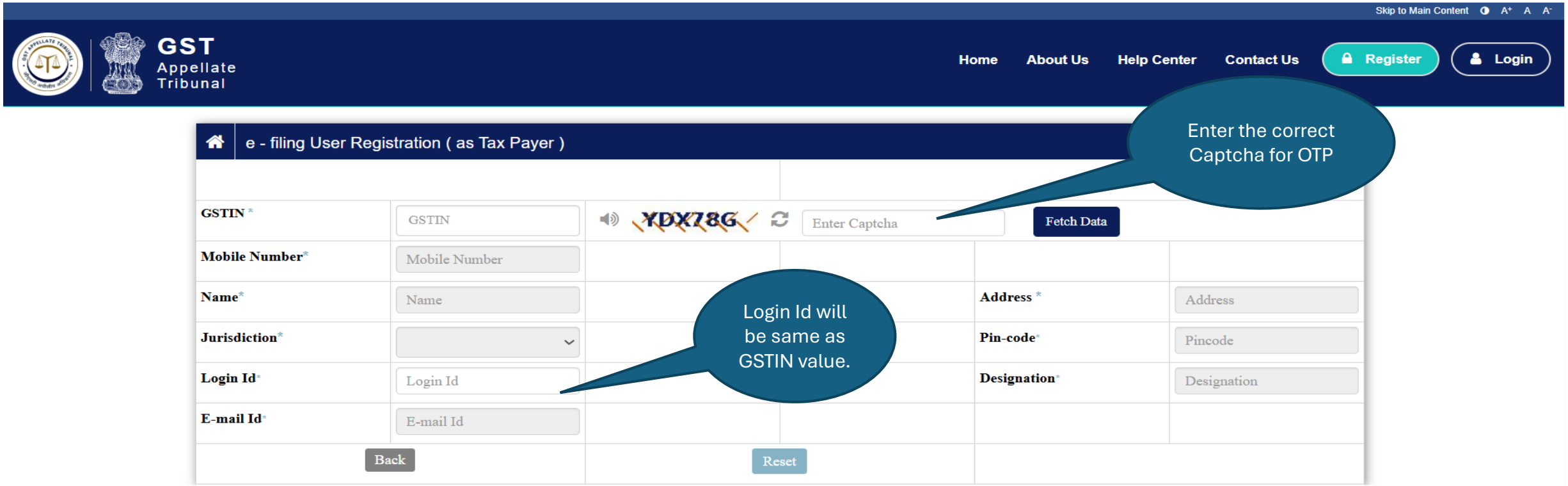
e-filing Workflow: Registration

Select appropriate user type from available options



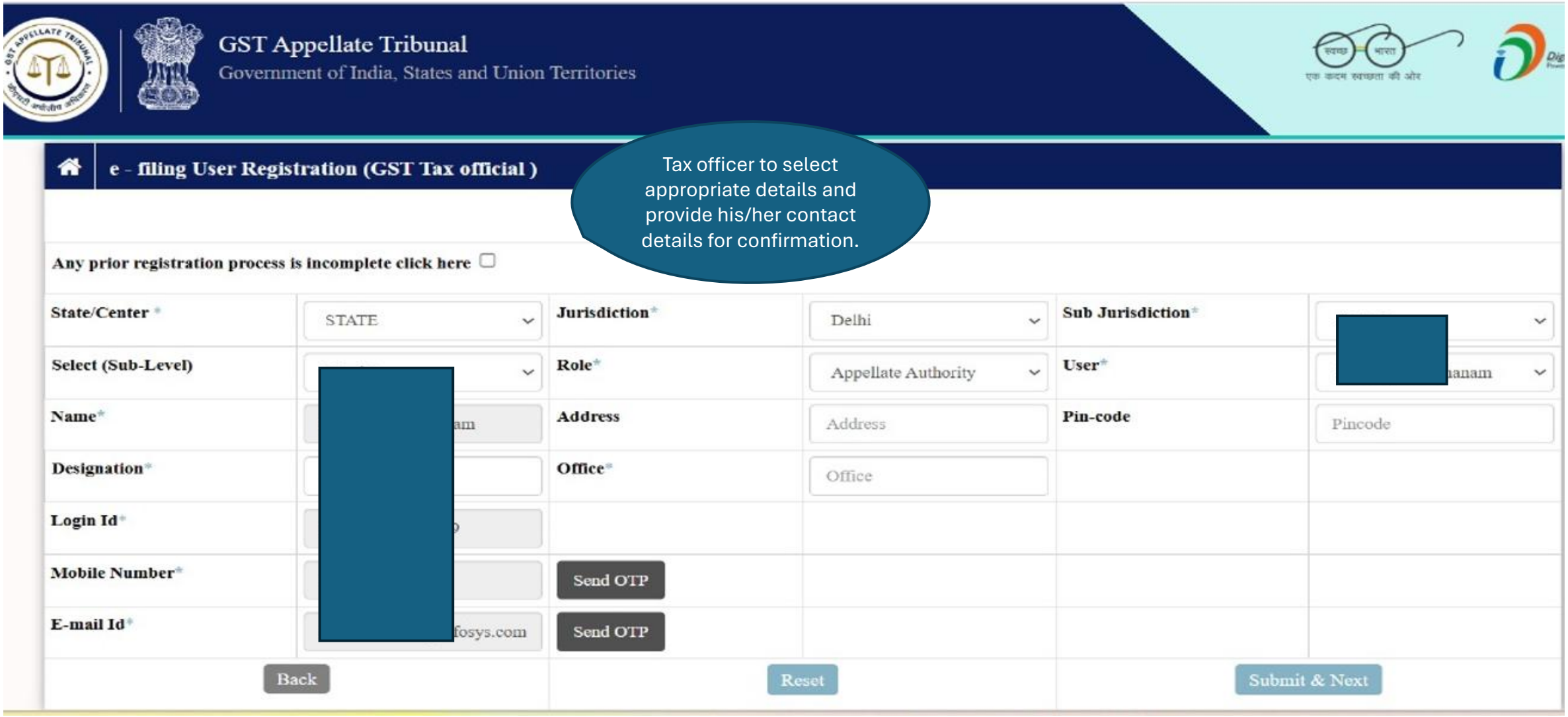
e-filing Workflow: Tax-Payer Registration

Once the user enters the GSTIN, the correct Captcha and enters “Fetch Data”, the OTP will automatically be sent to the user. After entering the OTP, the rest of the data will be auto-filled.



e-filing Workflow: Registration

Tax officer to select appropriate details and manually enter his/her contact details (Mobile & Email ID) for verification.

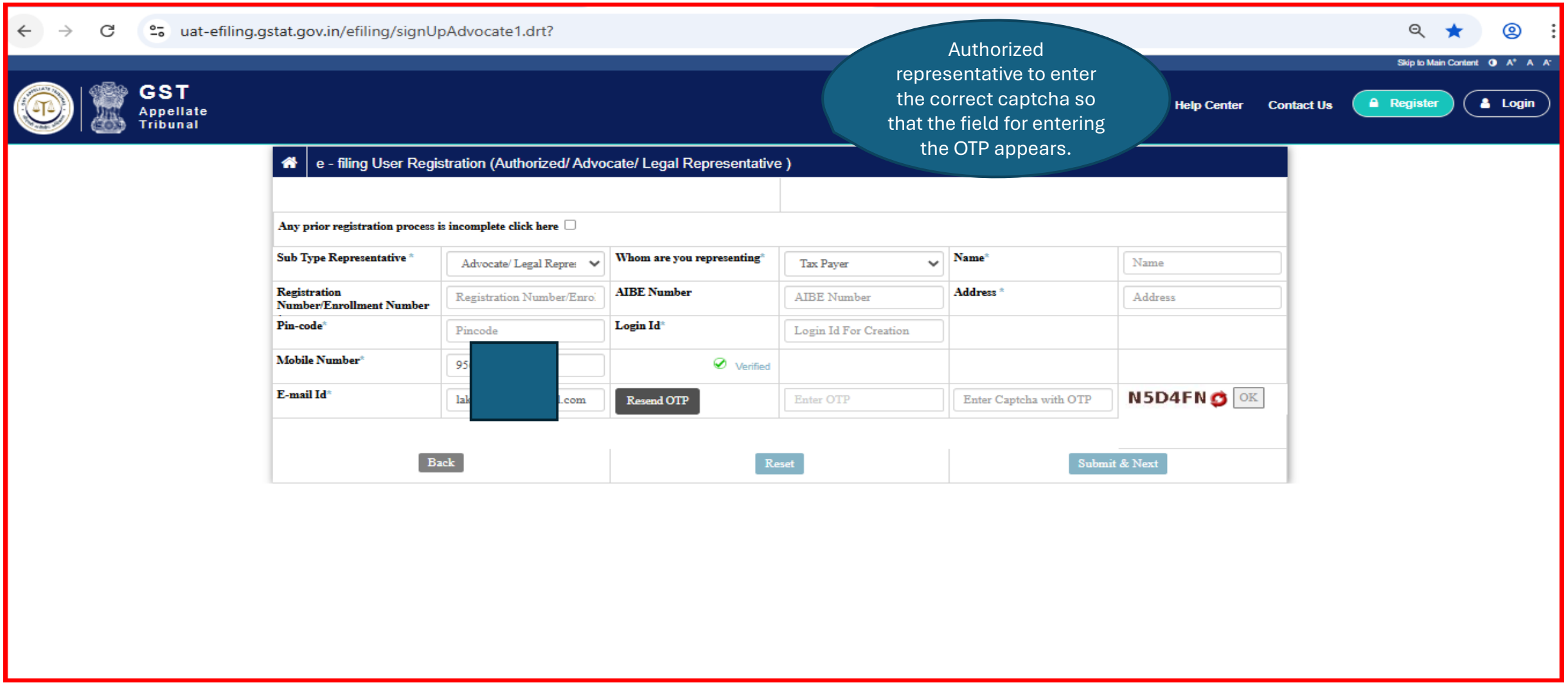


e-filing Workflow: Registration: Authorized Representative

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

e-filing 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"



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?

Skip to Main Content

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*	95[redacted]	Verified			
E-mail Id*	lak[redacted]l.com	Verified			

Back | Reset | Submit & Next

Legal Representative Registration

e - filing User Registration (as Advocate)

Upload Section

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

Document Type*	Select Document		
Upload File*	Choose File No file chosen	Enter Captcha	sch42p
Back		Upload Document	

+ UPLOADED DOCUMENT'S LIST

S. No.	Document Type	Document Number	File Name	Action

Document Upload page will appear like this.

e - filing User Registration (as Advocate)

Upload Section

Document Uploaded Succesfully Select Document Type

Note 1: Upload File Size Not Greater Than 2 MB

2: Registration certification /Enrollment No and Photo is mandatory to upload

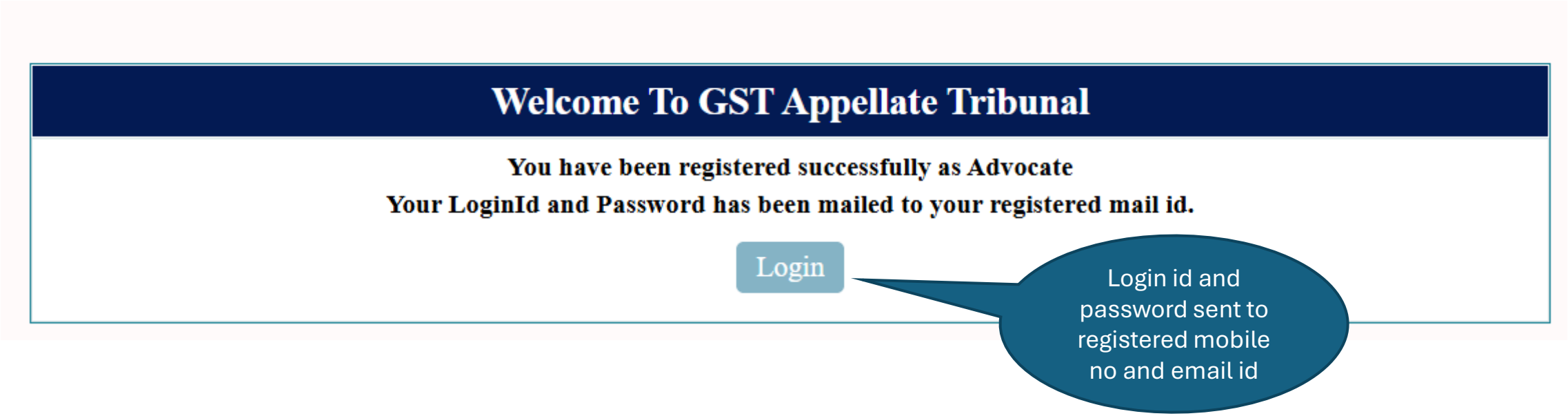
Document Type*	Select Document	**Document Number***	Document Number
Upload File*	Choose File No file chosen	Enter Captcha	09frzr
Back		Upload Document	

+ UPLOADED DOCUMENT'S LIST

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

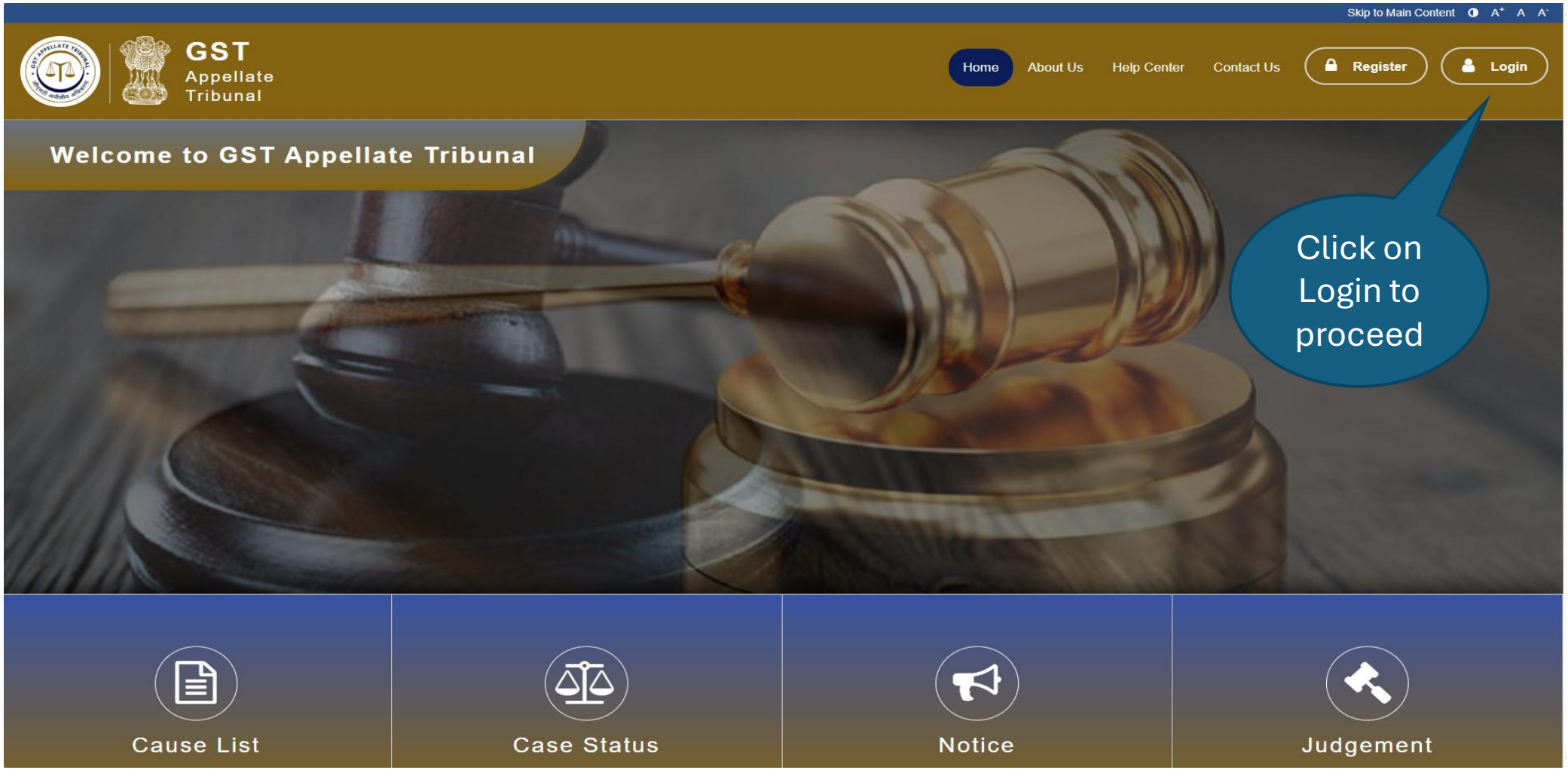
Final Submit

After final submit the registration is completed successfully.



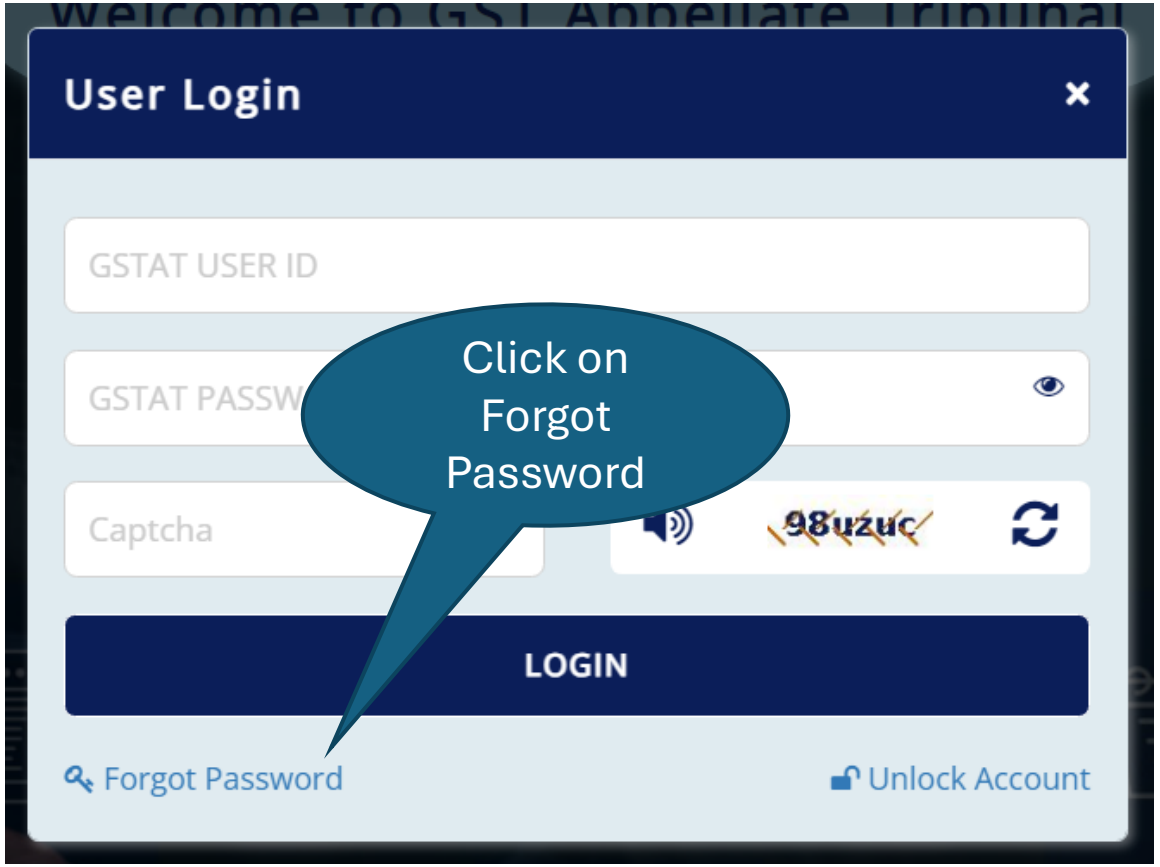
e-filing Workflow: Forgot Password & Unlock Account

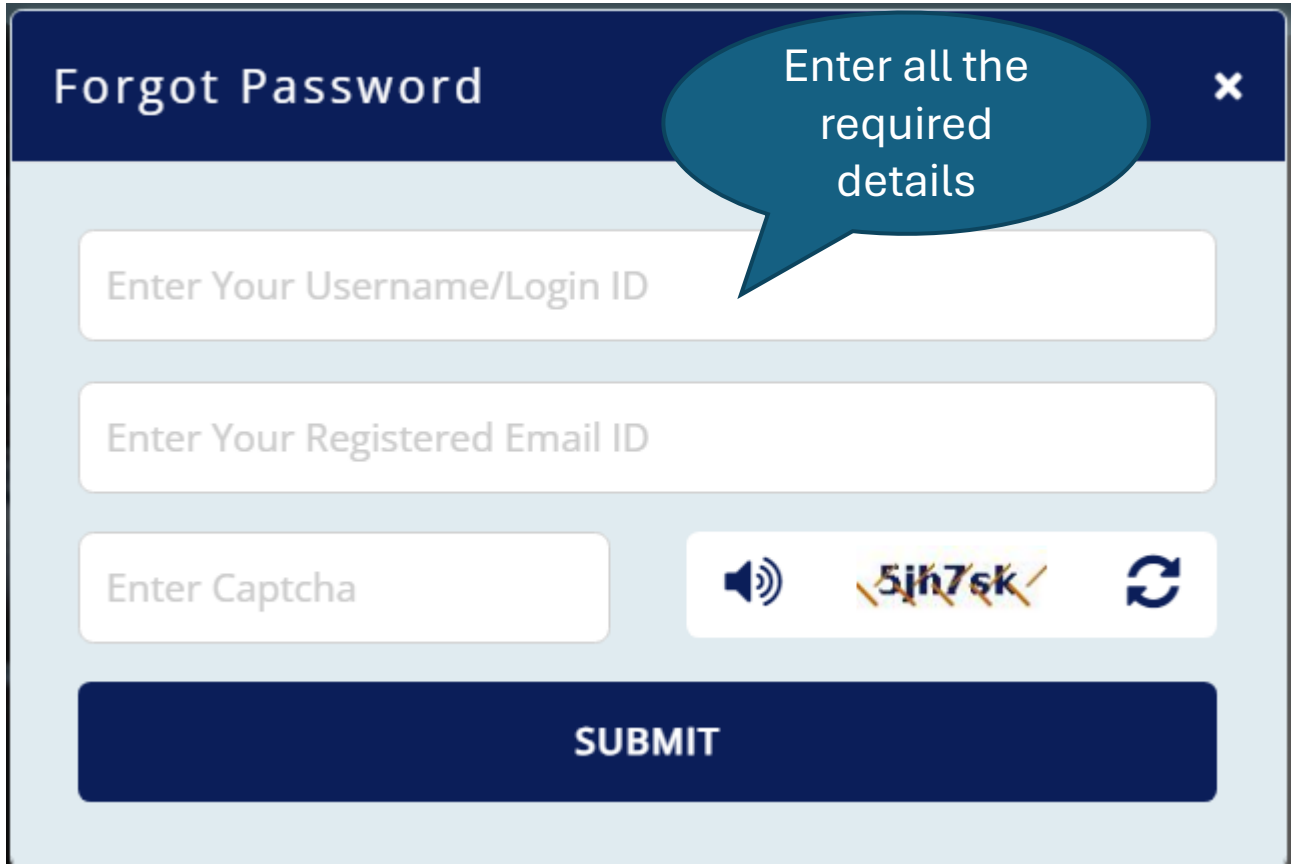
Click on Login button located at top-right of page.



e-filing Workflow: Forgot Password

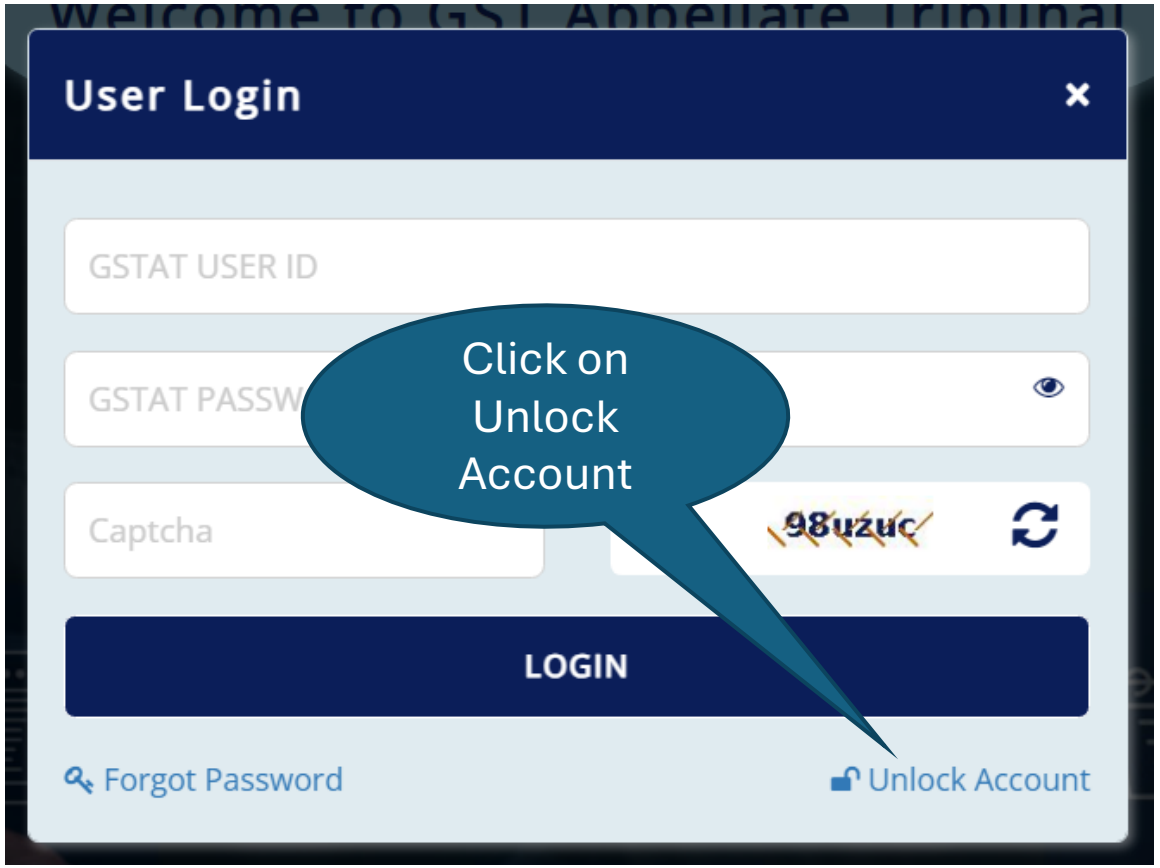
Steps to recover the forgotten password.

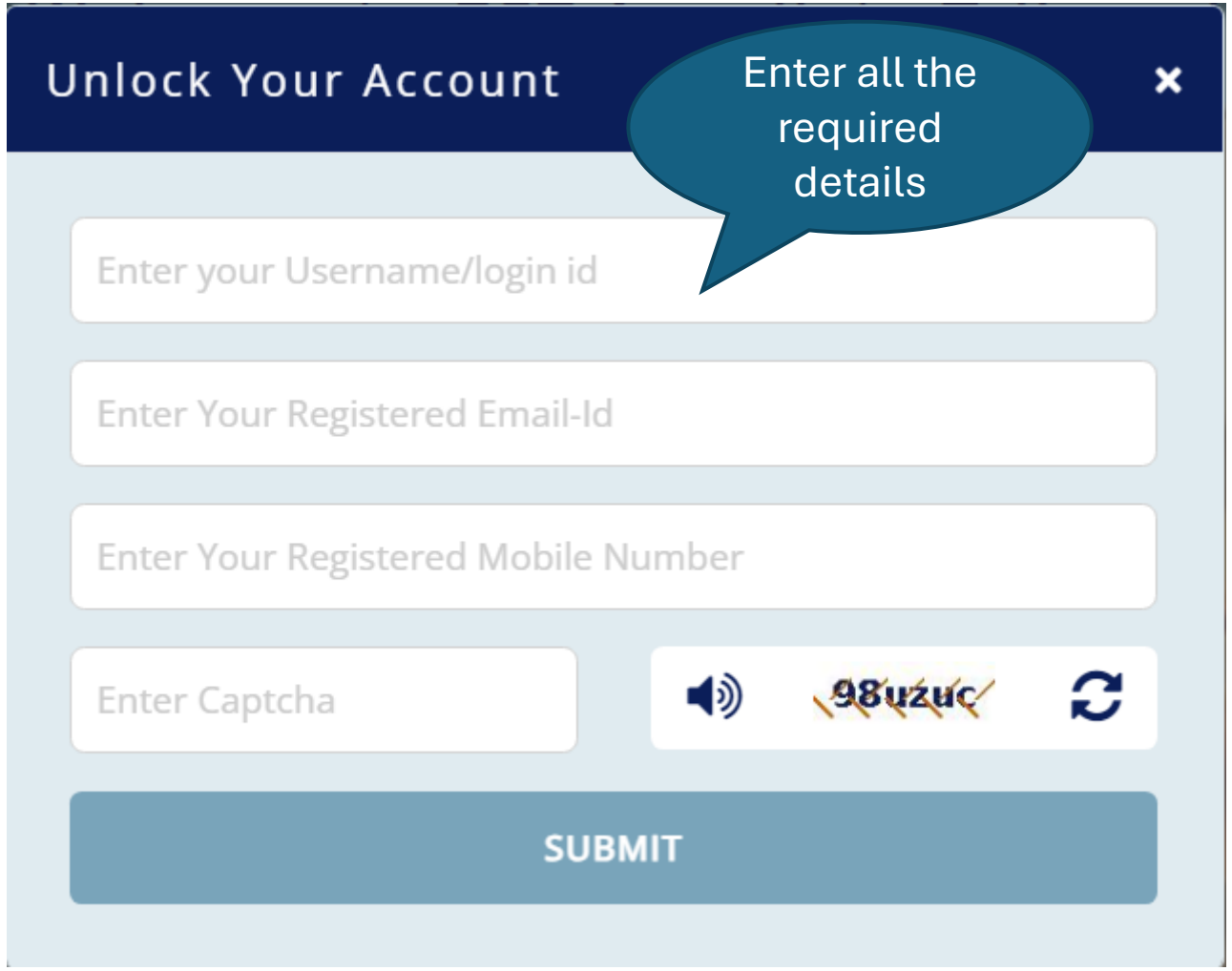




e-filing Workflow: Unlock Account

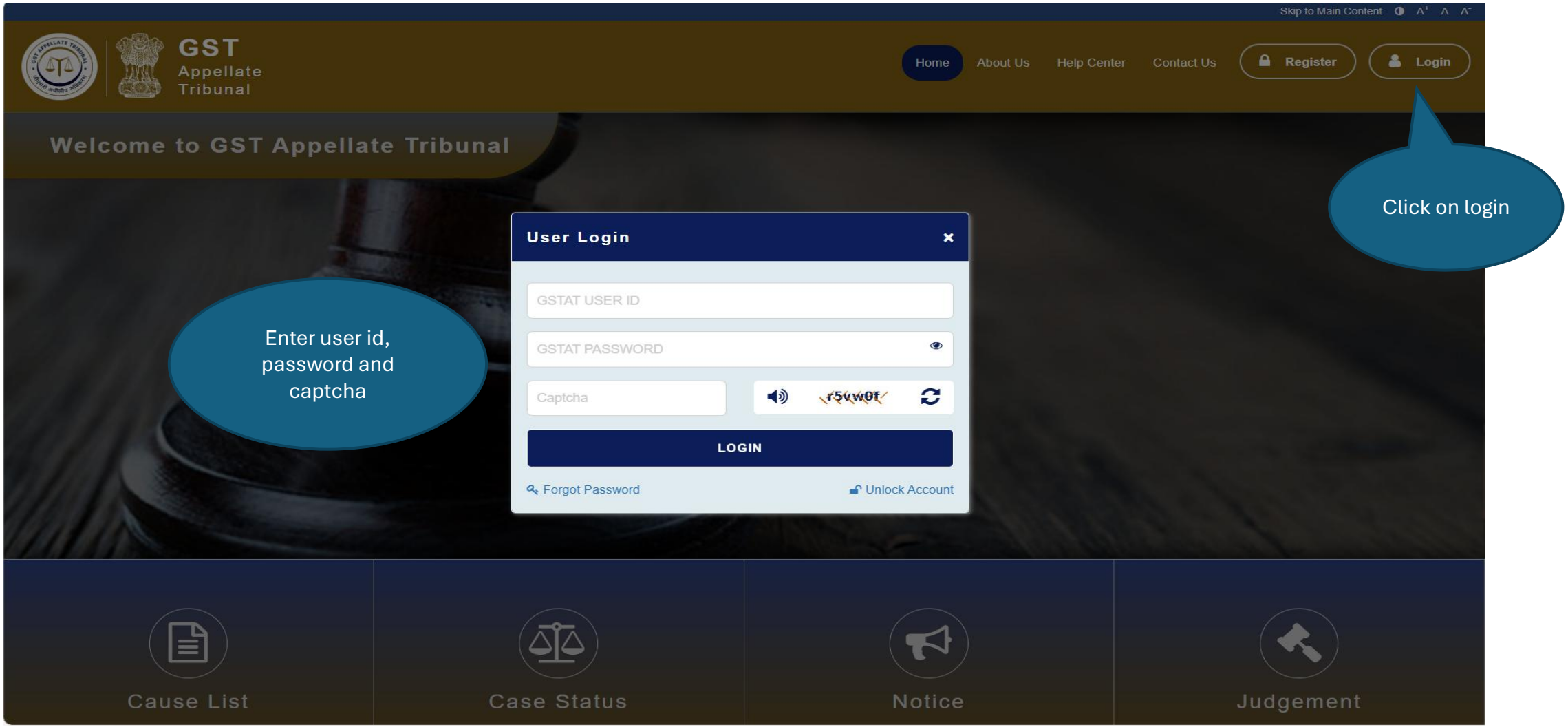
Steps to recover the unlock the account.





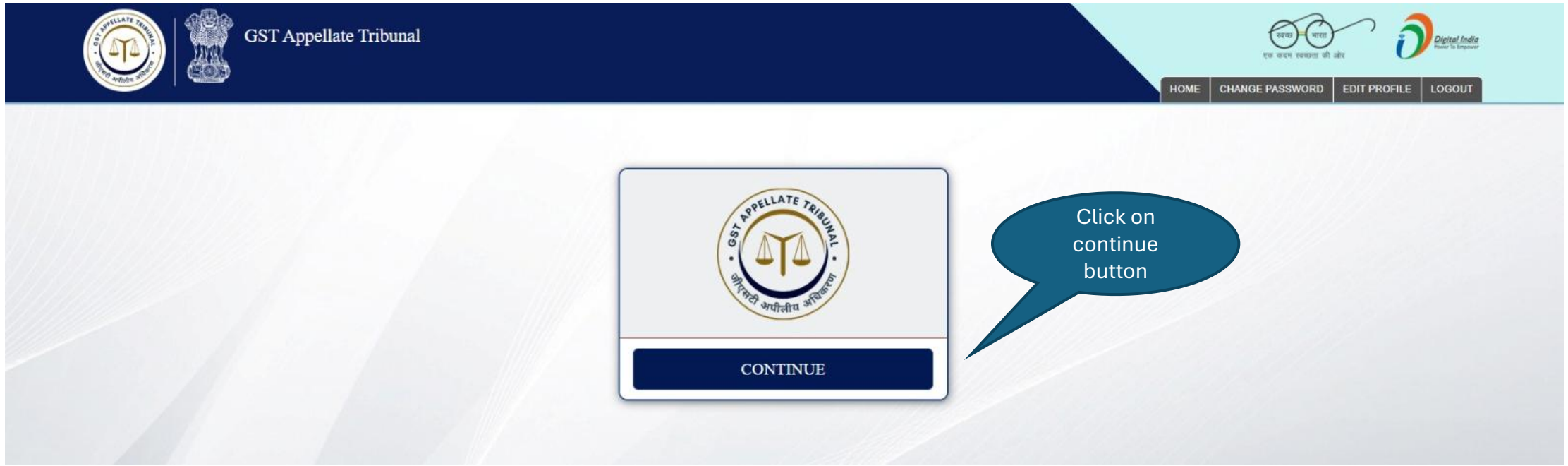
e-filing Workflow: Login

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



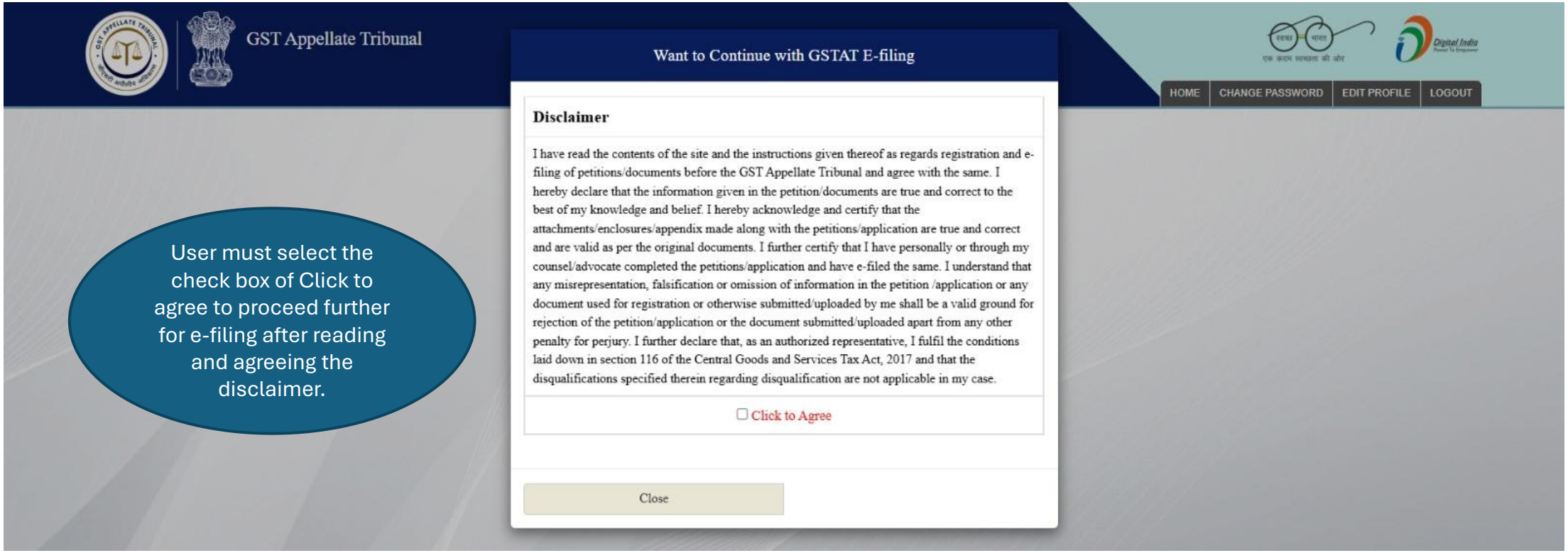
e-filing Workflow: Login

After successful login, click on Continue button.



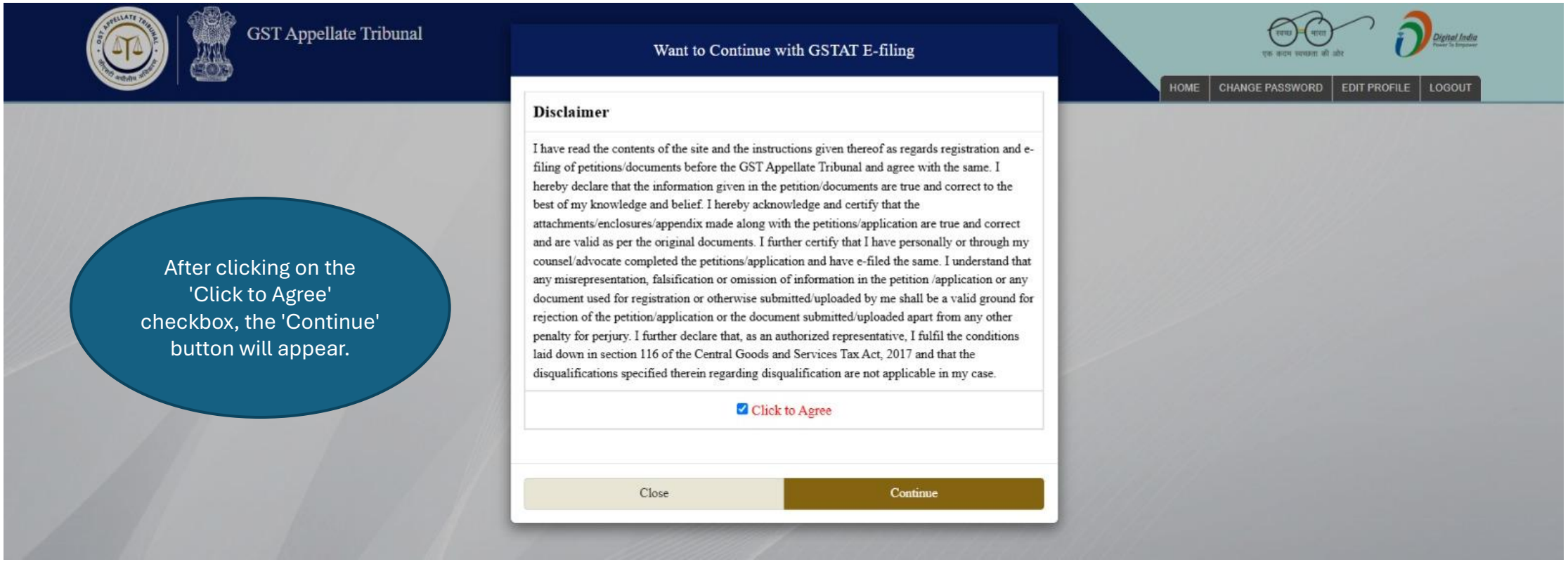
e-filing Workflow: Disclaimer

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



e-filing Workflow: Disclaimer

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



Support & Resources Portal Access

- For assistance or queries, please utilize the 'Help', 'FAQ', or 'Contact Us' sections available on the GSTAT e-Filing portal.
- Utilize the "Forgot User ID / Password" and "Unlock Account" features on the login page, if needed.

Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

User Manual Version – 2.8

Publication Date- 22 Sept 2025

GSTAT e-Filing Portal

User Manual | Appeal Filling

Guide to Online Filing of Appeals and Applications

Issuing Authority: Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

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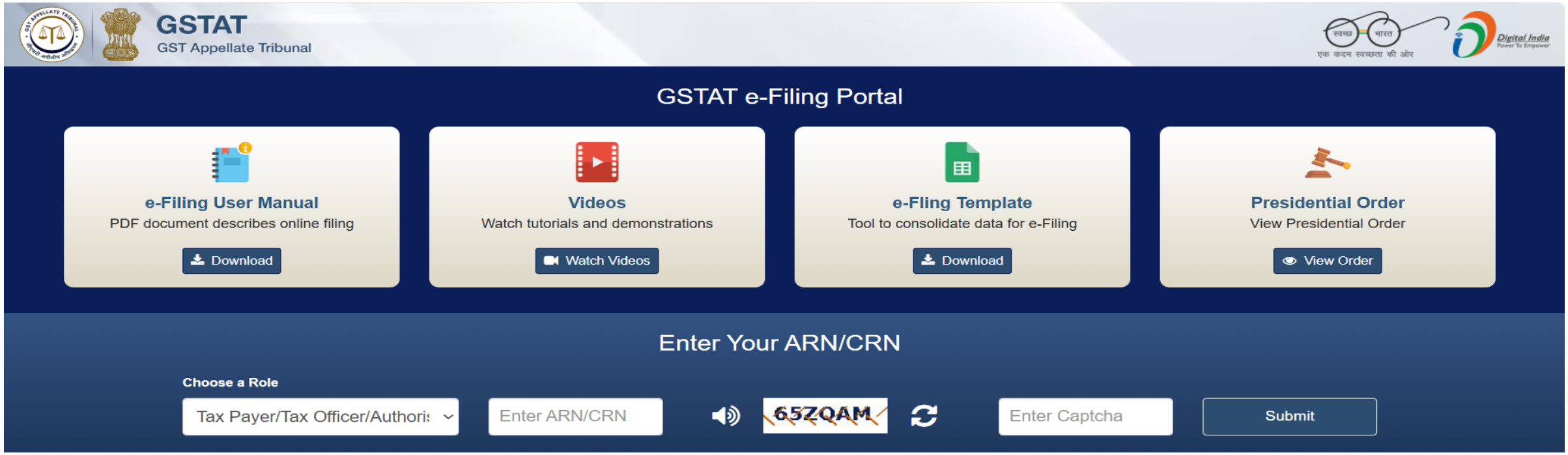
Once the user opens the E-Filing page, the user will have to choose the correct role and enter the ARN/CRN number. After entering the correct Captcha, the user shall proceed to login.



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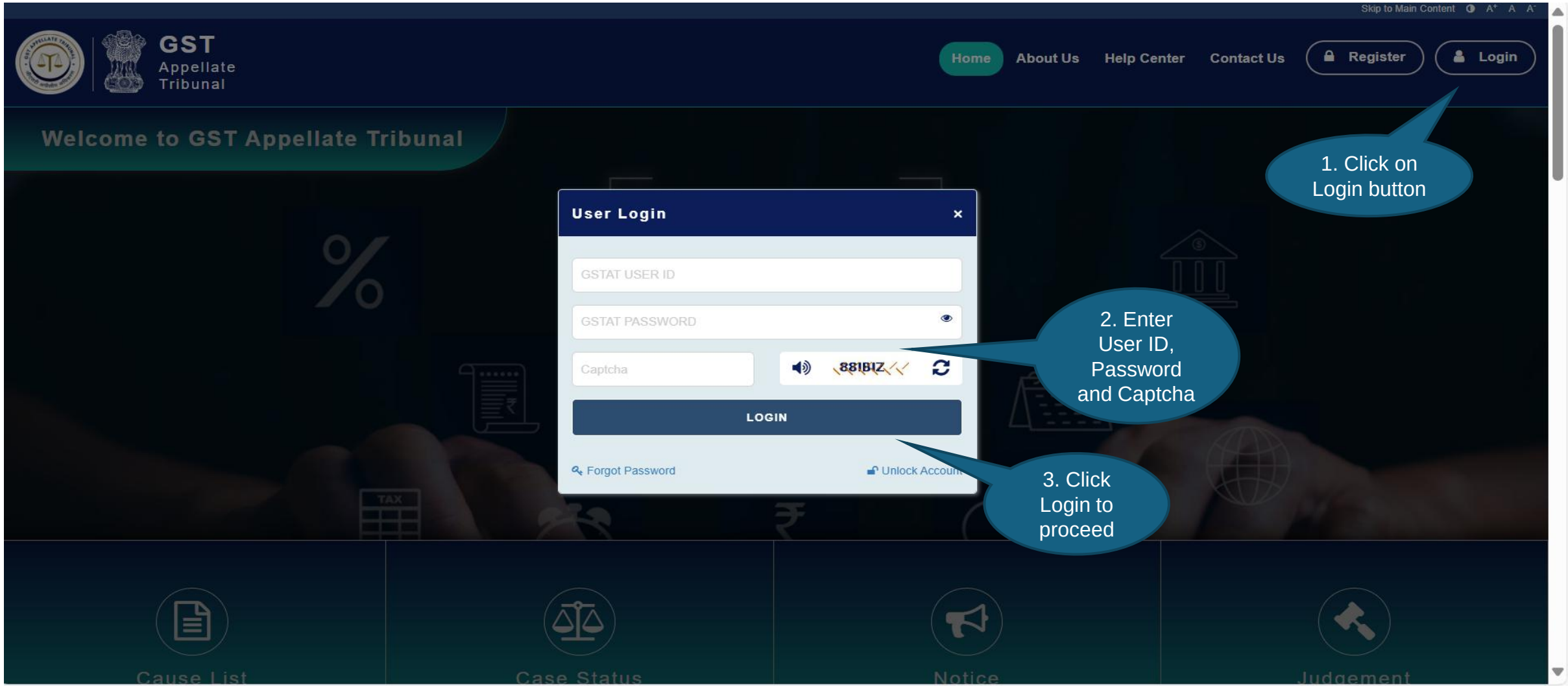
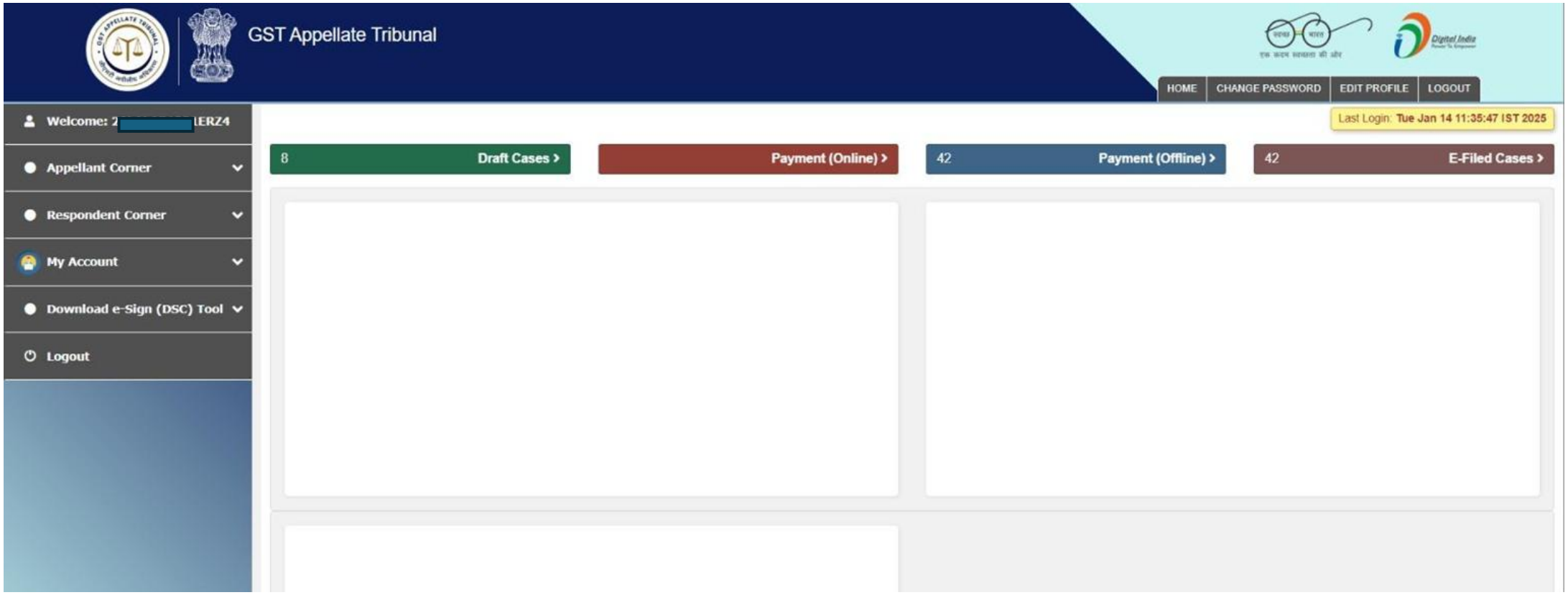
GSTAT e-Filing Nodal Login Page

Click on the Login button to access user login window.



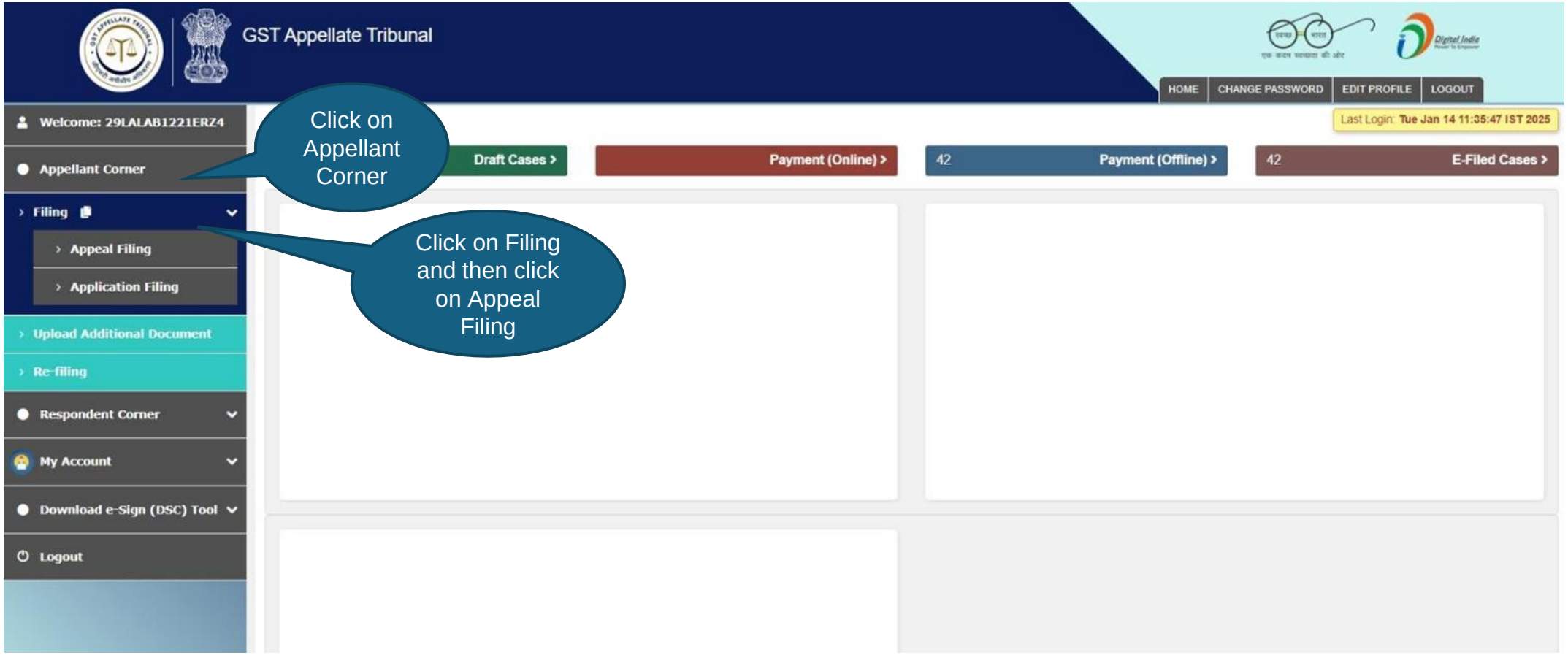
e-filing Workflow: Dashboard

Dashboard of GSTAT portal looks like below.



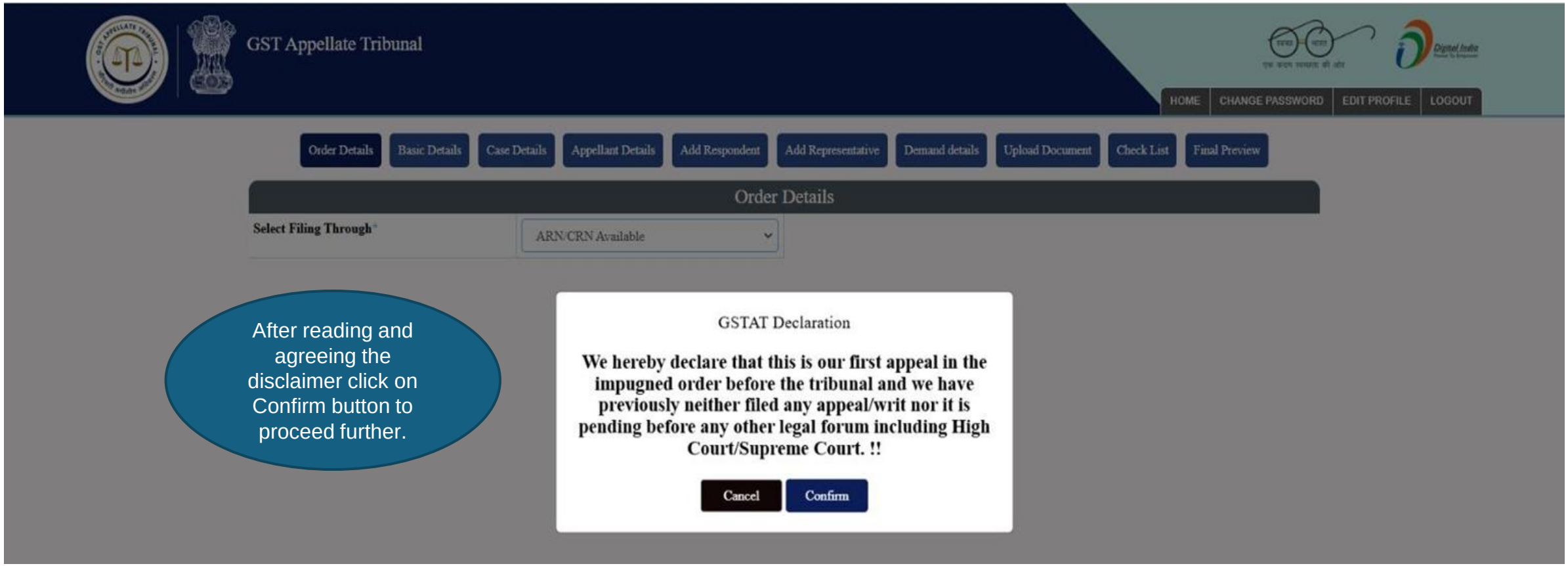
e-filing Workflow: Appeal Filing Navigation Menu

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



e-filing Workflow: Appeal Filing : Disclaimer

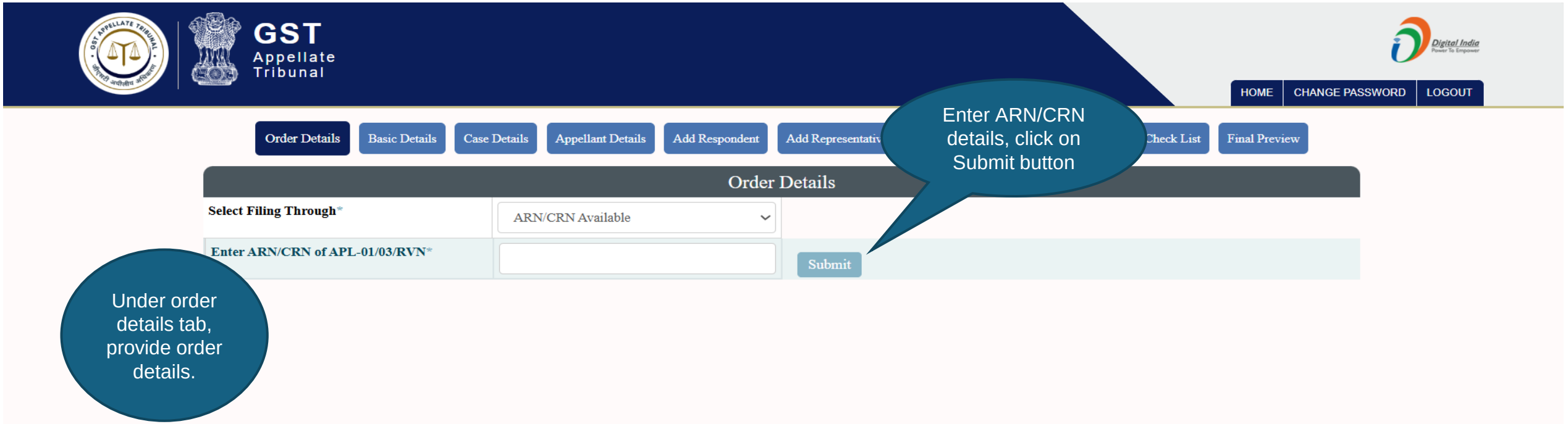
Applicant must agree with GSTAT declaration before proceeding further.



After reading and agreeing the disclaimer click on Confirm button to proceed further.

e-filing Workflow: Appeal Filing : Order Details

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

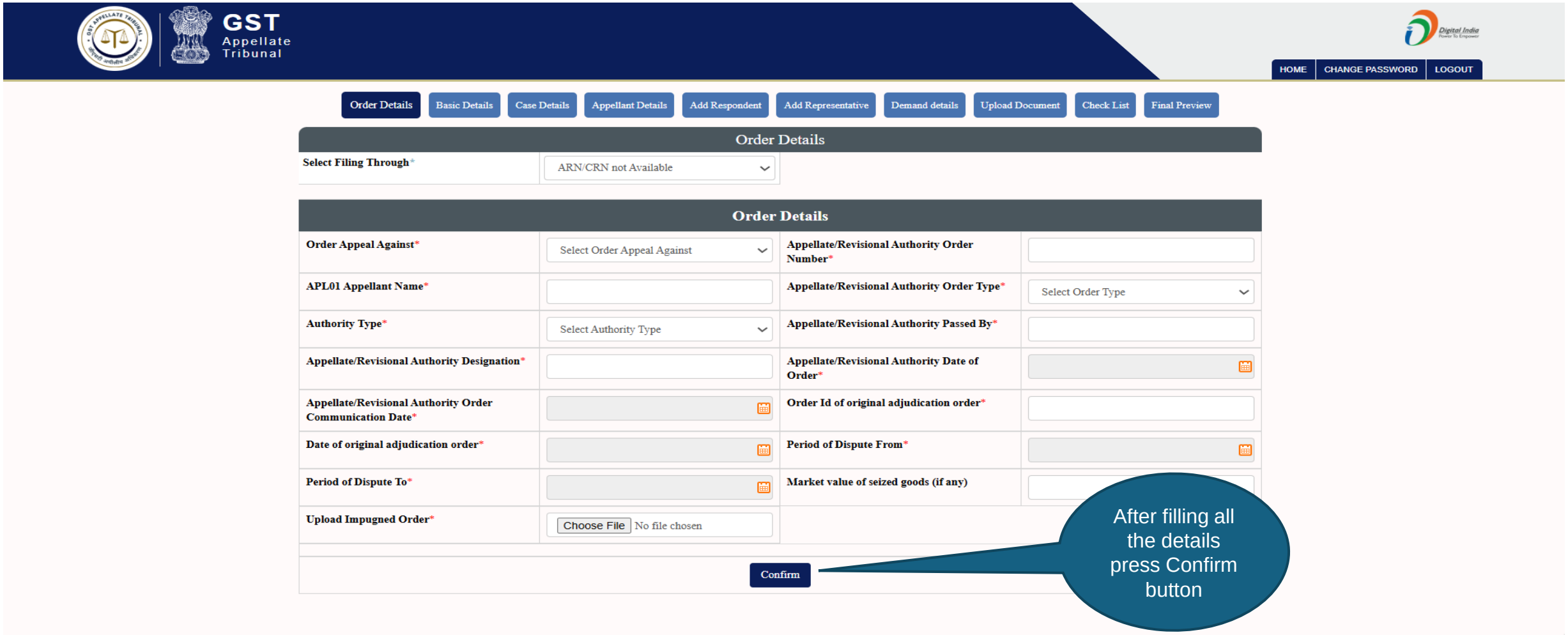


e-filing Workflow: Appeal Filing : Order Details

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

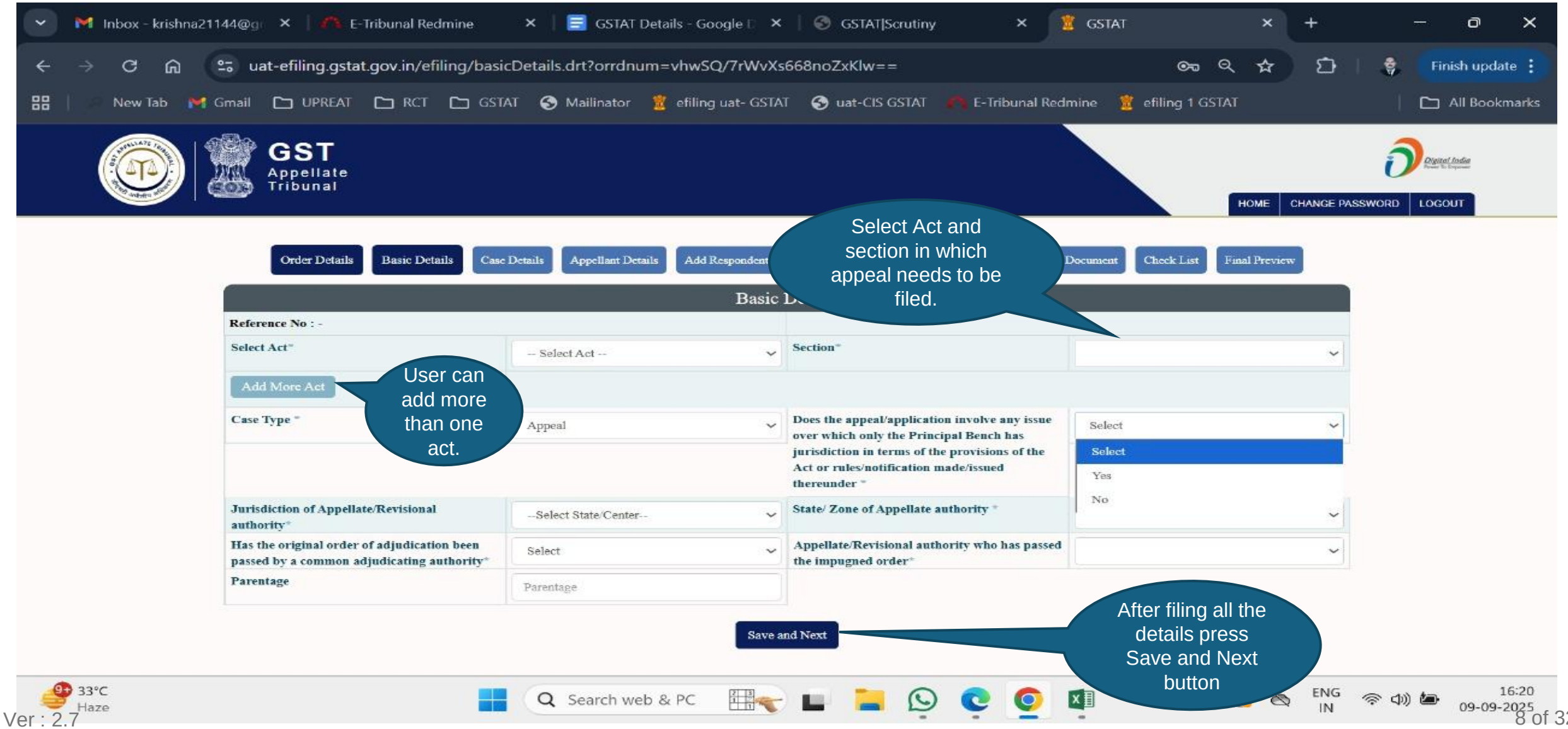
e-filing Workflow: Appeal Filing : Order Details

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.



e-filing Workflow: Appeal Filing : Basic Details

User needs to enter Basic Details on relevant 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[redacted]

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 *	65[redacted]	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	54[redacted]	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

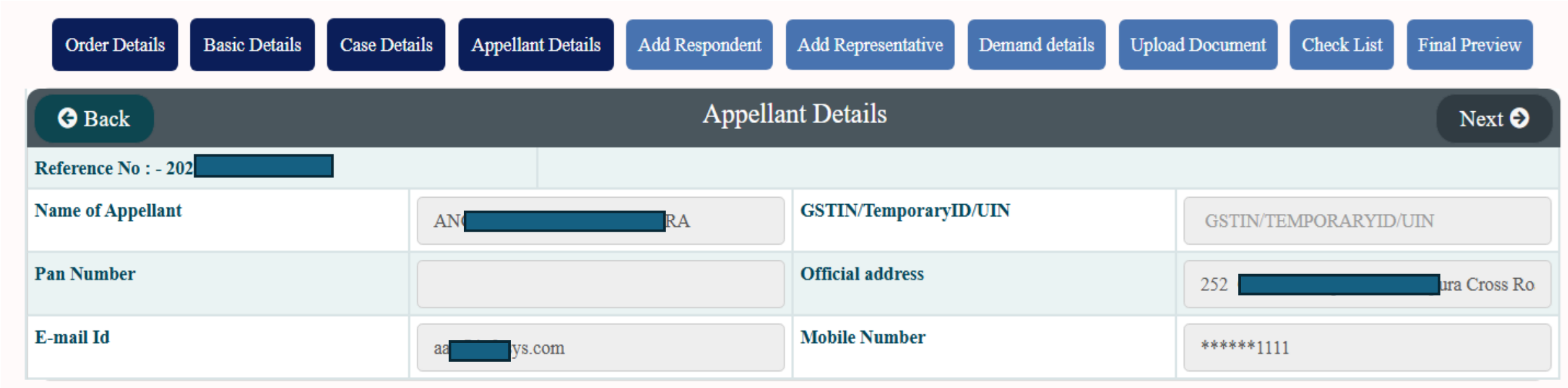
Reference/ acknowledgment no.	54[redacted]	Action By	Original Adjudicating Authority
Date	06/02/2025	Brief Narration	GST Filing

Add More

Save And Next

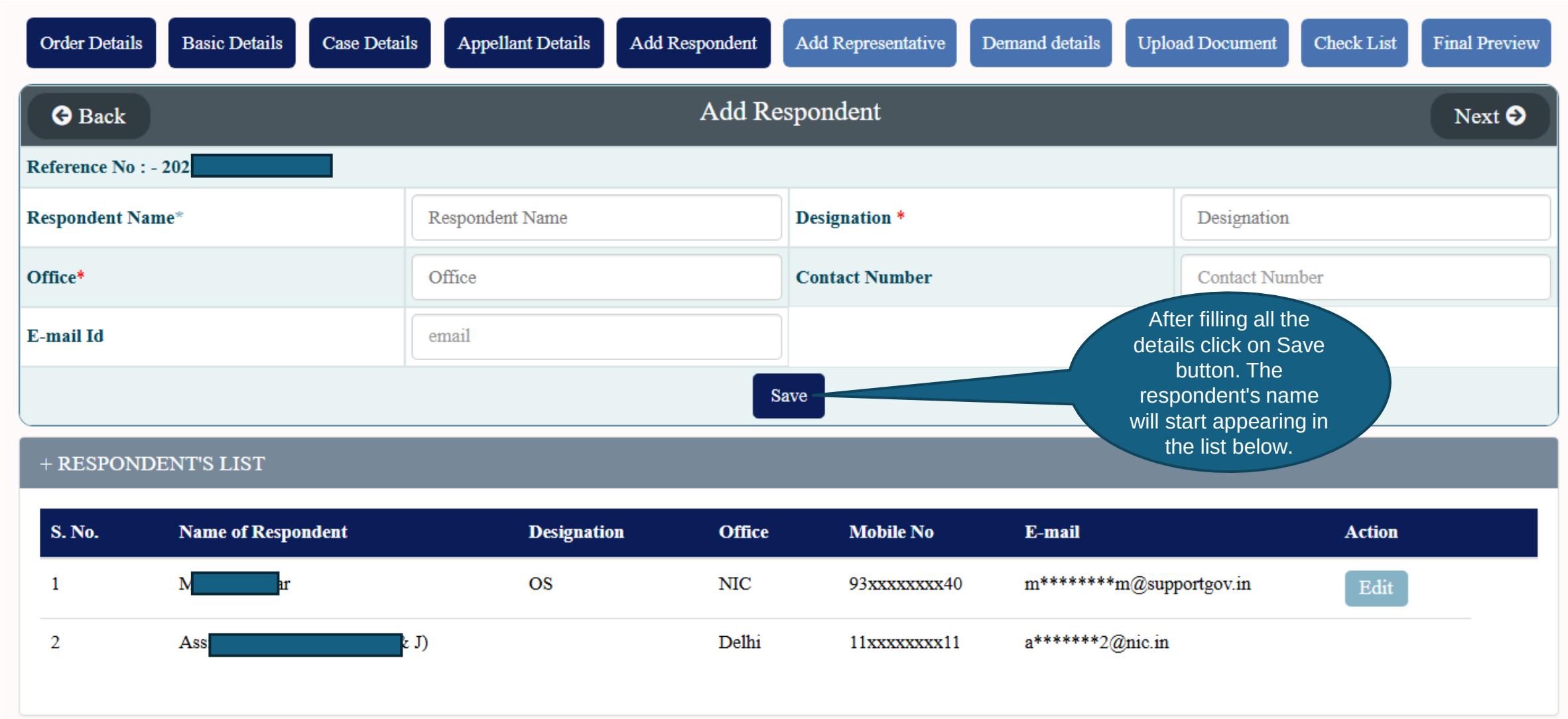
e-filing Workflow: Appeal Filing : Appellant Details

Appellant details are auto populated and shown to user.



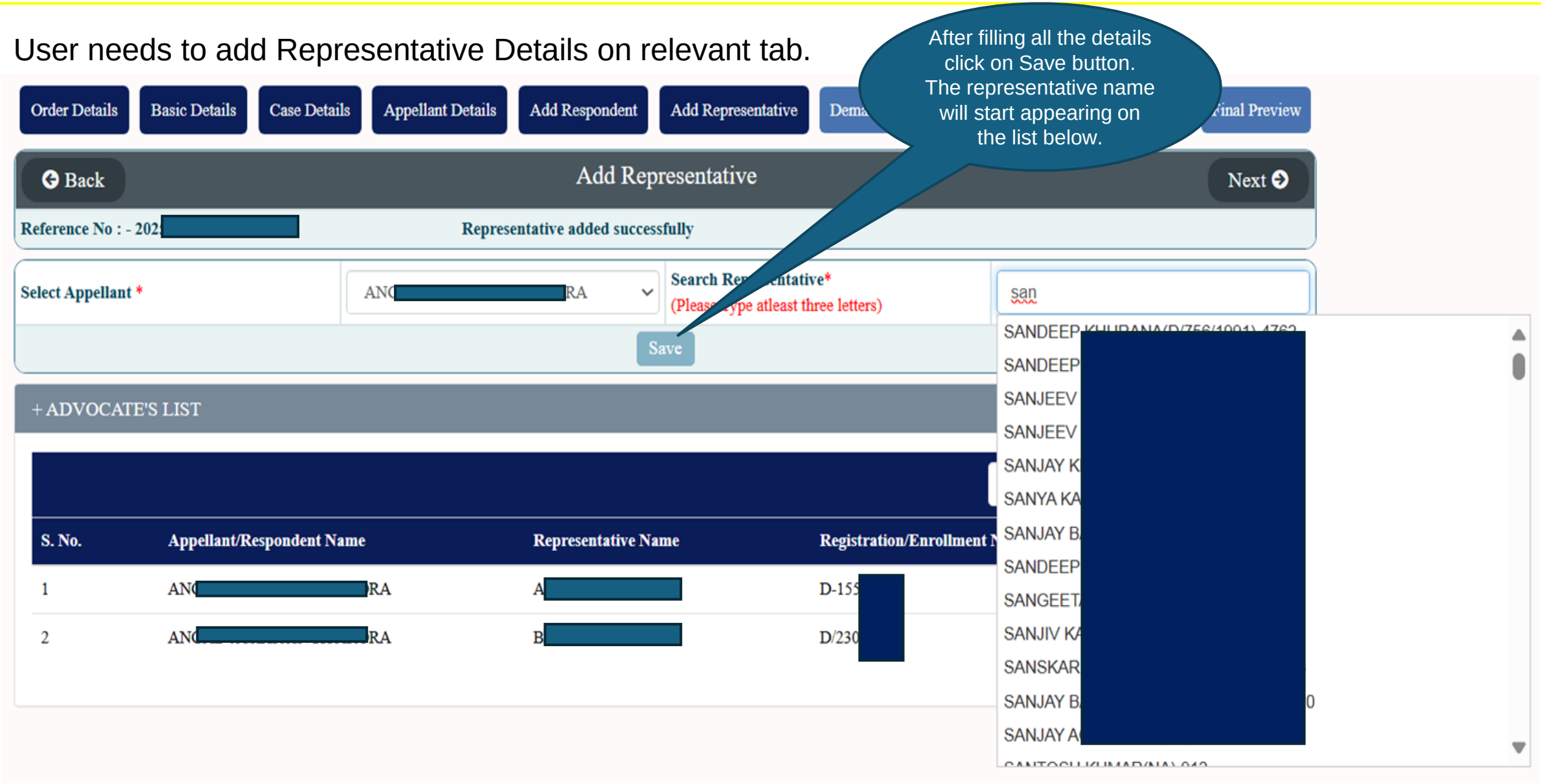
e-filing Workflow: Appeal Filing : Adding Respondent

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



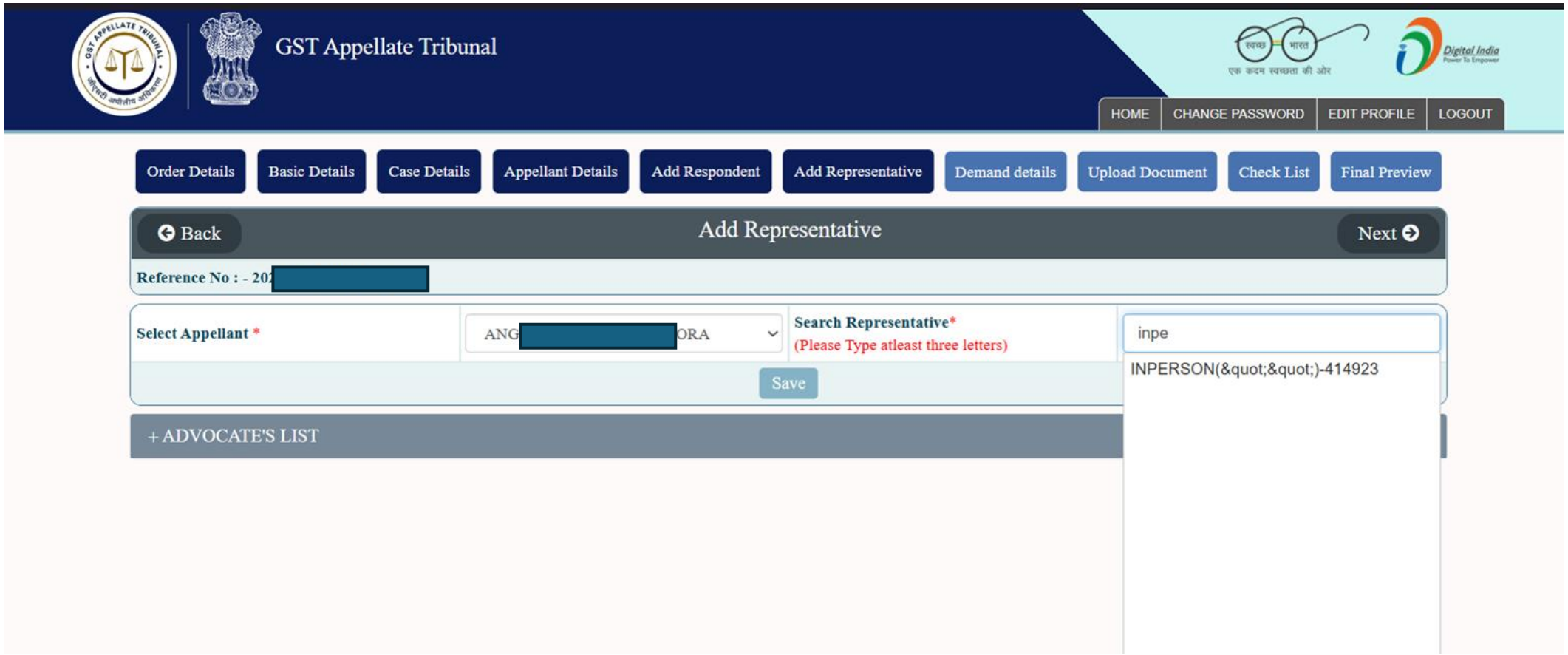
e-filing Workflow: Appeal Filing : Add Representative

User needs to add Representative Details on relevant tab.



e-filing Workflow: Appeal Filing : Adding Representative

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



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[redacted]

Pre-deposit | Court Fees

Demand Confirmed - APLO4 | 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	Amount: APL -04	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

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[redacted]

Pre-deposit | Court Fees

Demand Confirmed - APLO4 | Demand Admitted and Disputed | Payment of Amount Calculated

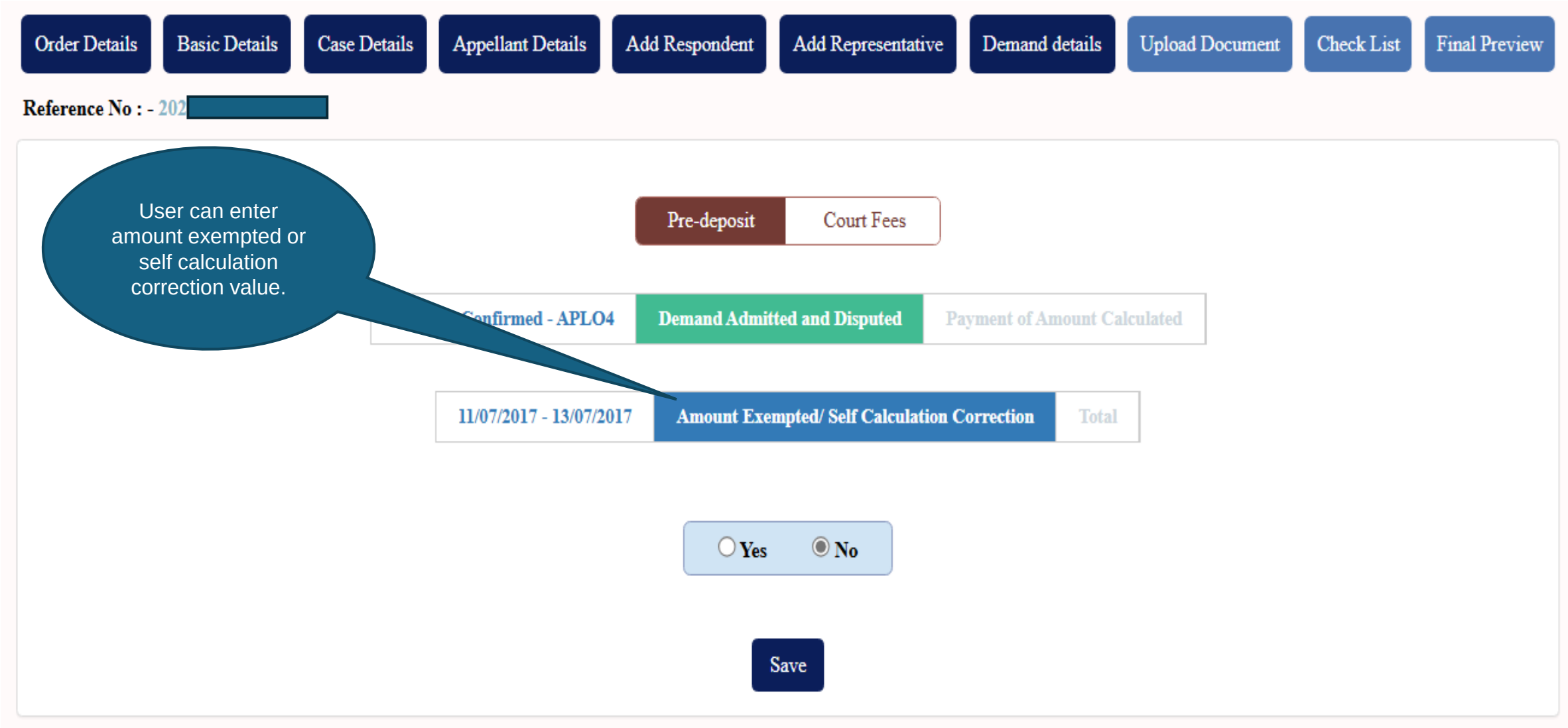
11/07/2017 - 13/07/2017 | Amount Exempted/ Self Calculation Correction | Total

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

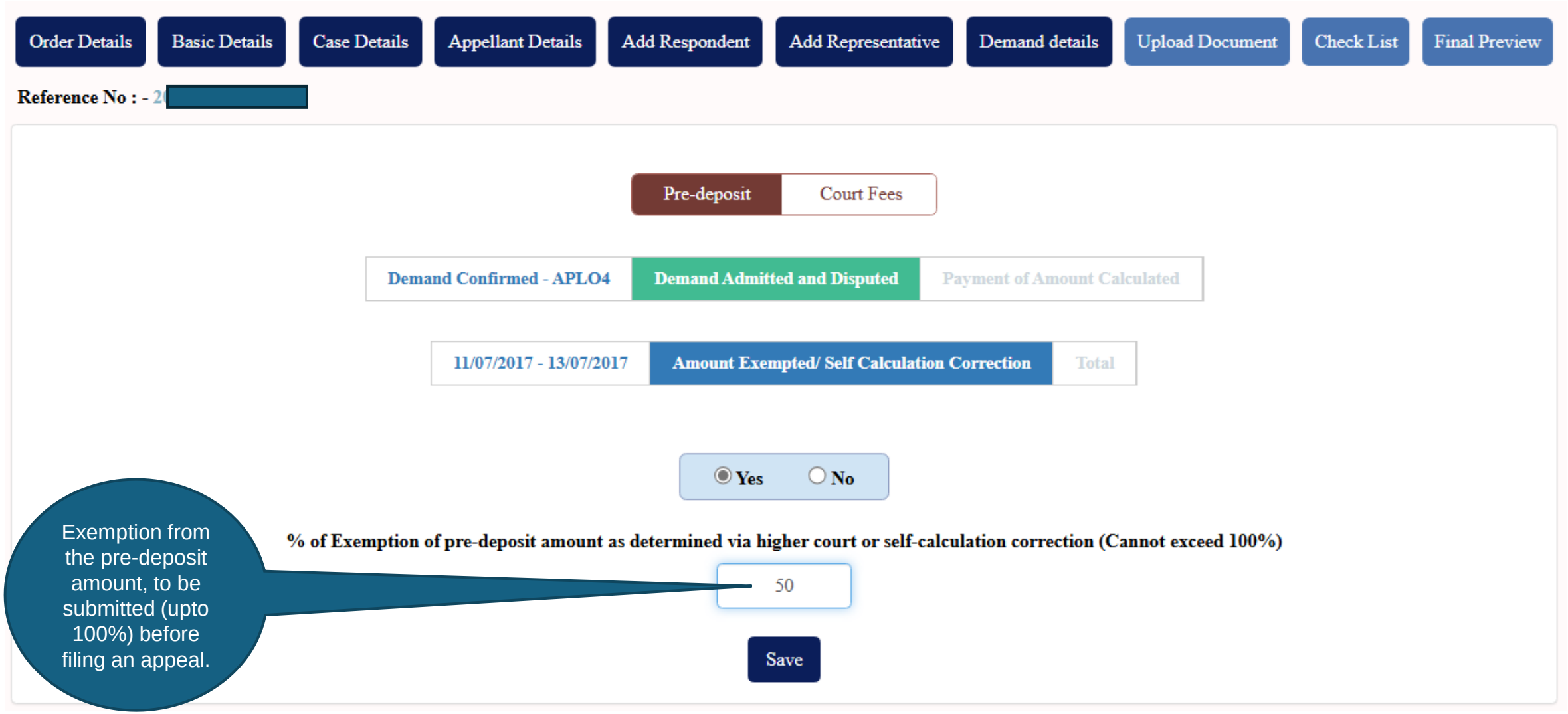
e-filing Workflow: Appeal Filing : Demand Details

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



e-filing Workflow: Appeal Filing : Demand Details

User entering percentage of exemption of pre-deposit amount.



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

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[redacted]

Pre-deposit | Court Fees

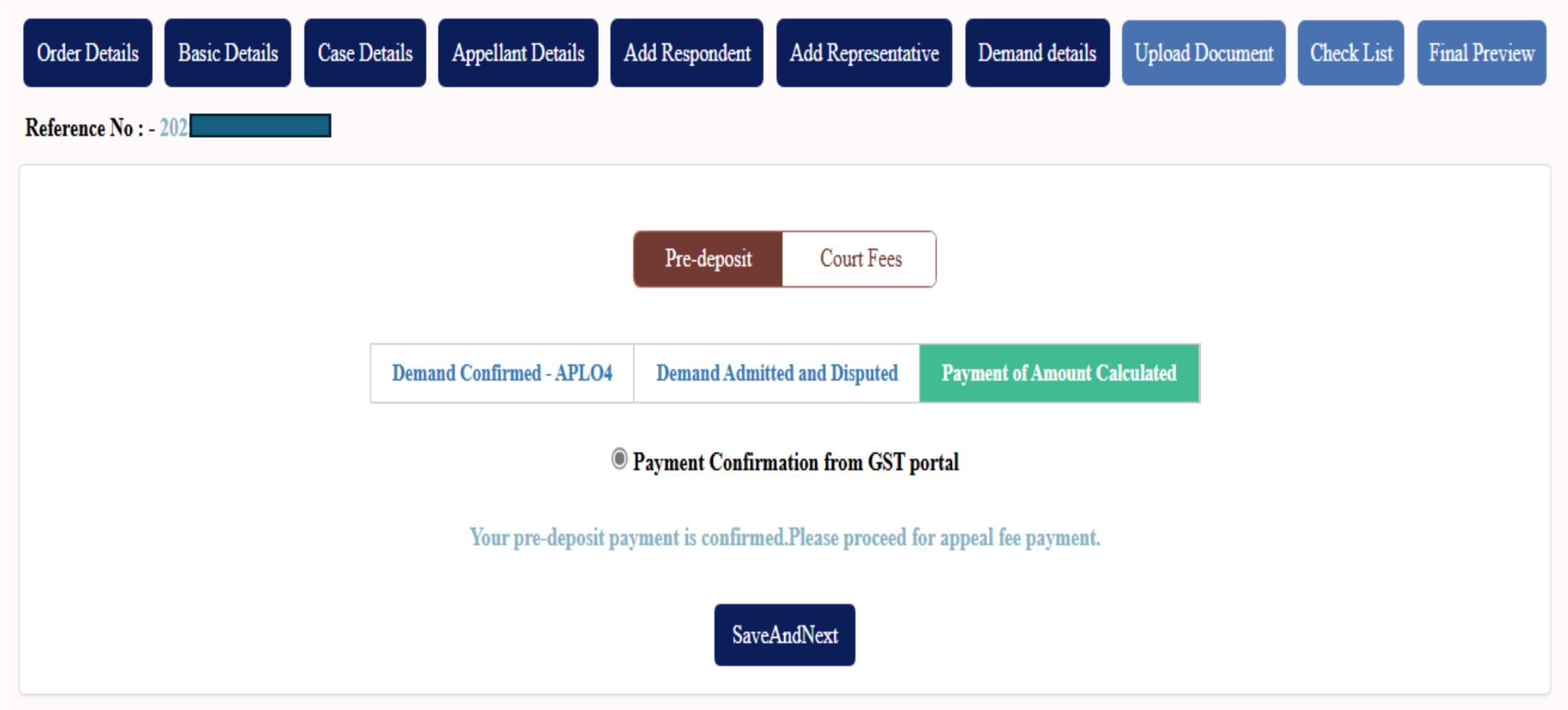
Demand Confirmed - APLO4 | Demand Admitted and Disputed | Payment of Amount Calculated

11/07/2017 - 13/07/2017 | Amount Exempted/ Self Calculation Correction | Total

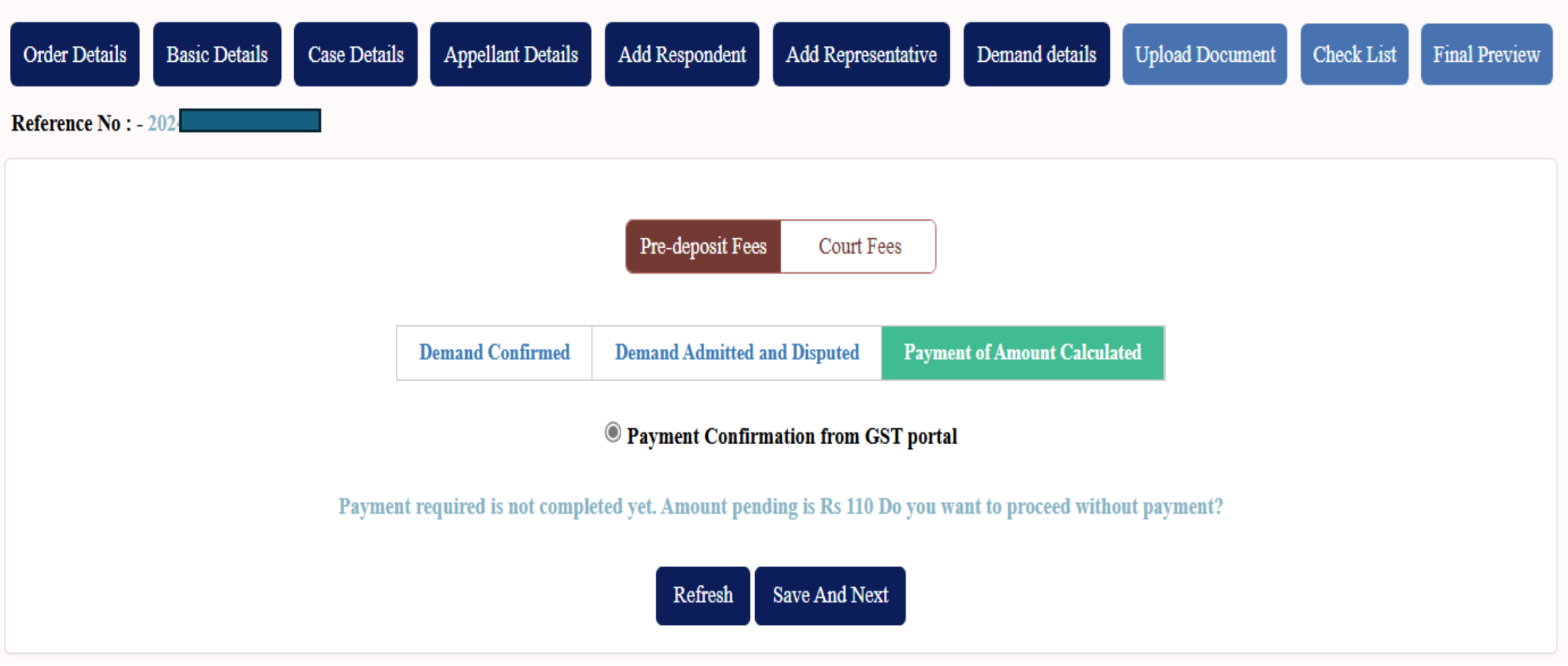
Particulars	Central Tax			State/UT Tax			Integrated Tax			Cess		
	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount demanded/rejected, if any	Amount Admitted	Amount Under Dispute	Amount demanded/rejected, if any	Amount Admitted	Amoun Under Disput
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

Scenario1: When user has made full payment.



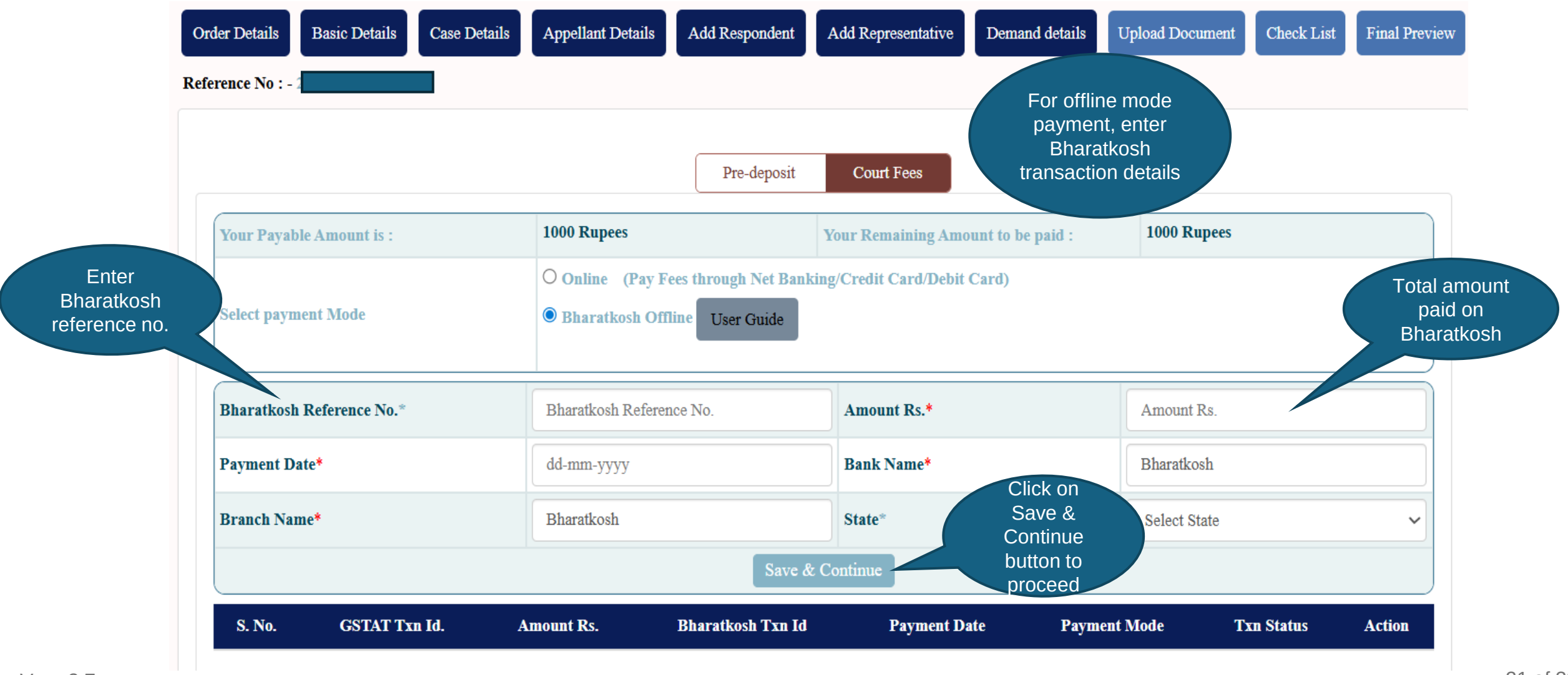
Scenario2: When user has made partial payment. Pending payment is shown to the user.



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

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

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



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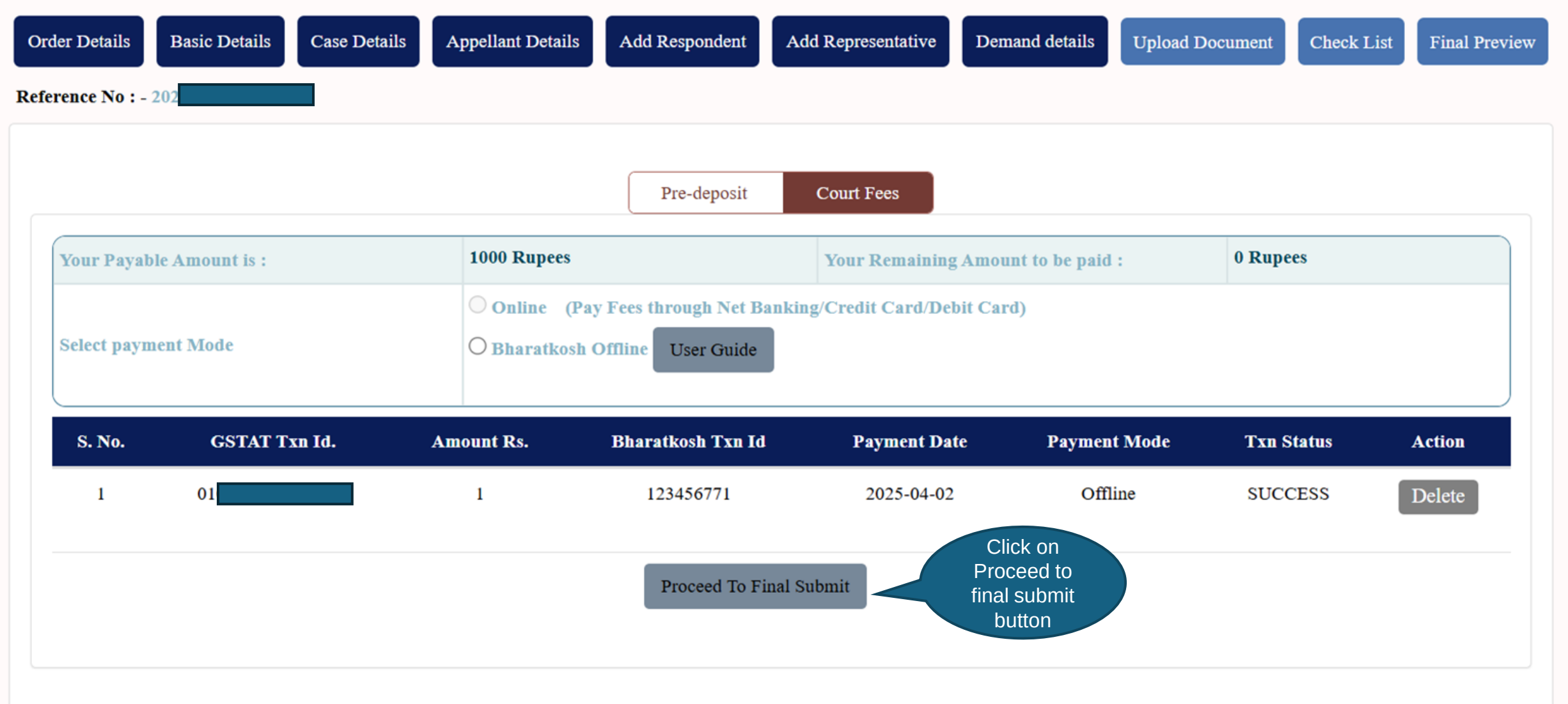
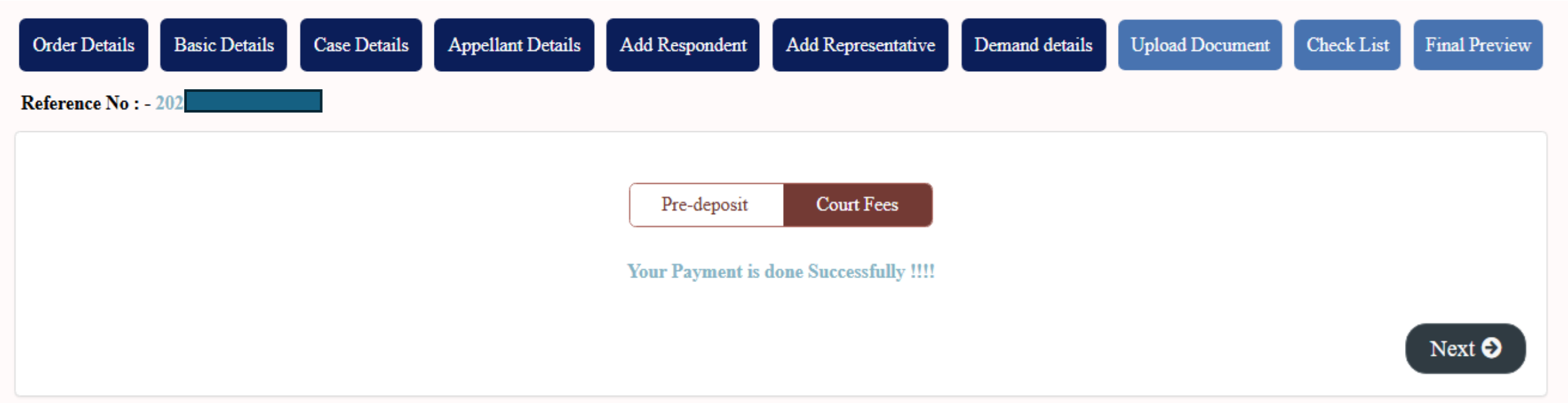
User filling up all the required details related to Bharatkosh payment.



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

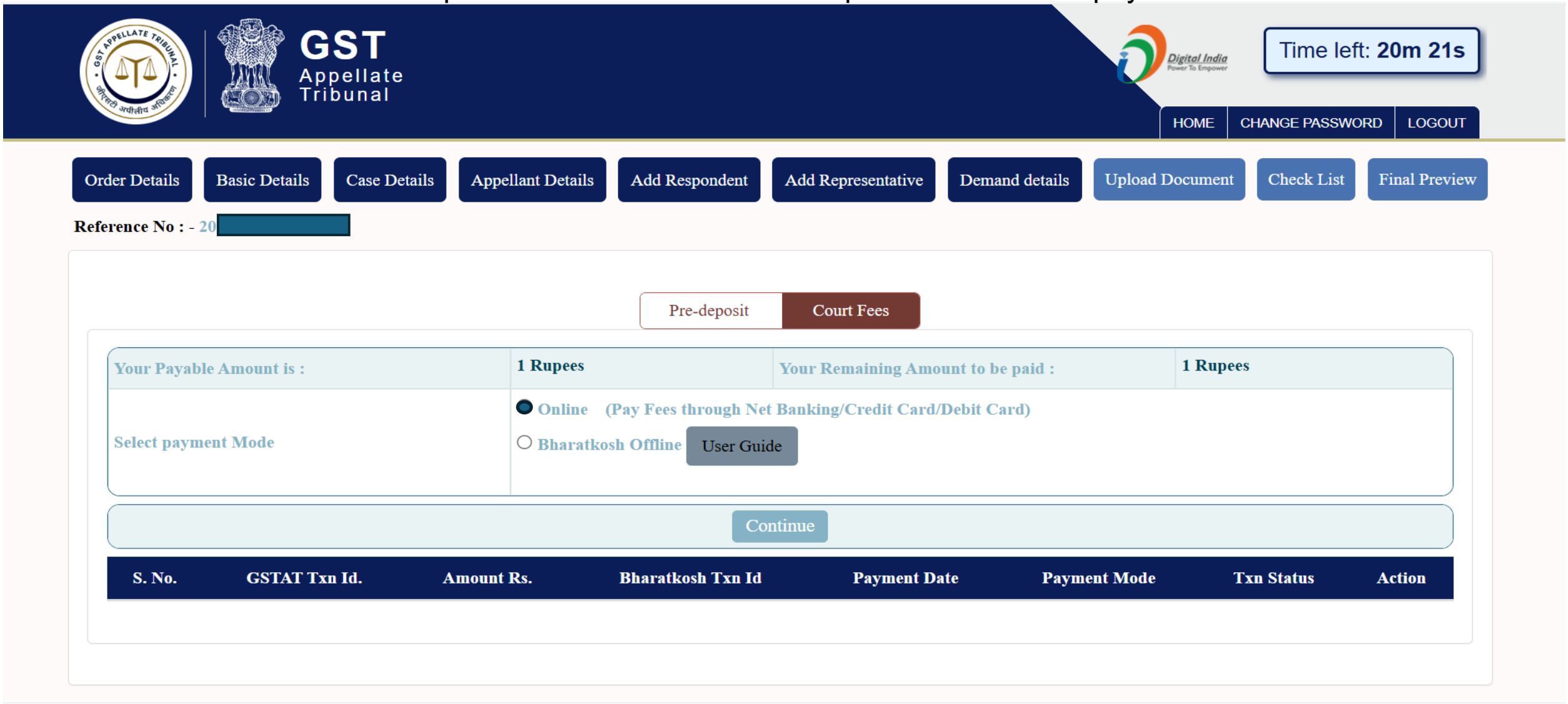
Showing successful payment confirmation message to user.



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

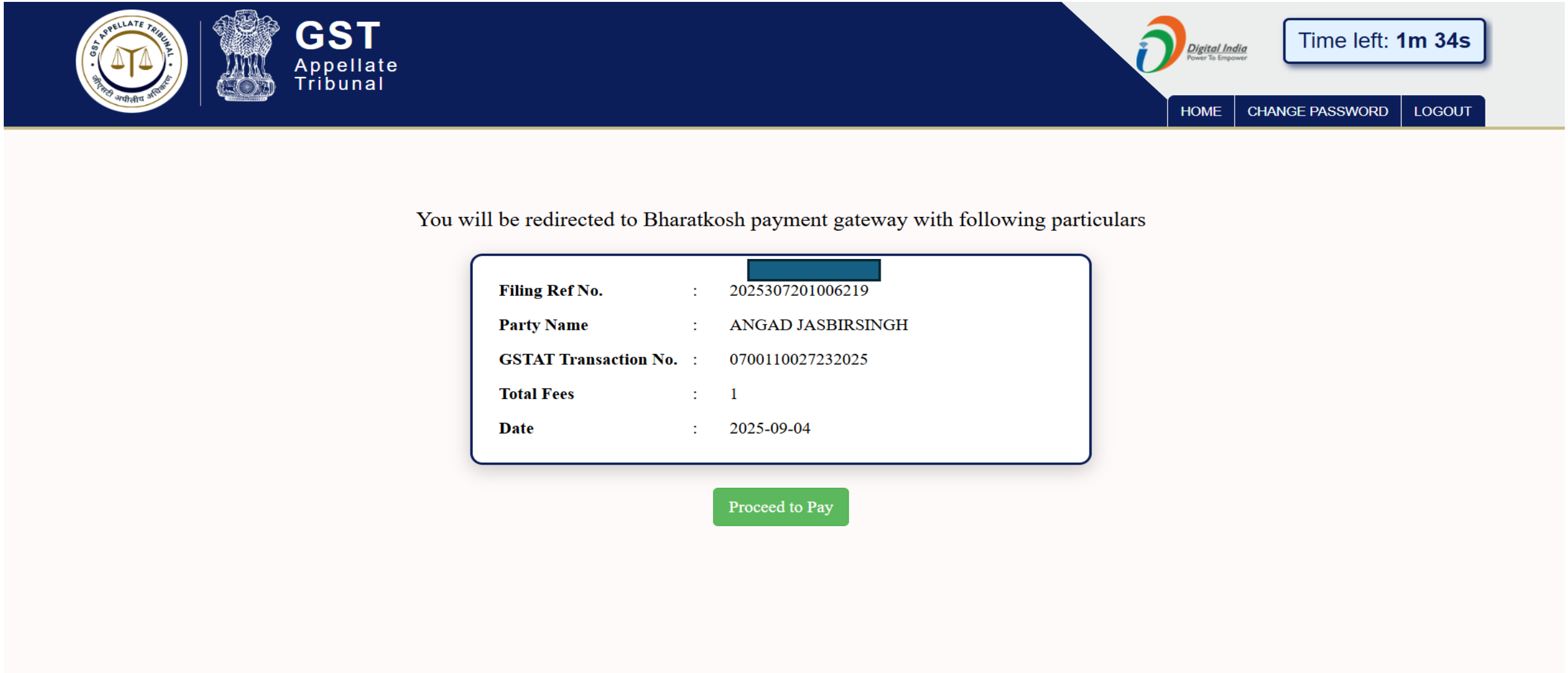
e-filing Workflow: Appeal Filing : Demand Details: Online Payment

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



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.



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	ANGAD JASBIRSINGH ANGAD JASBIRSINGH Test Payment		
Address 1	HH	Address 2	HH
City	Daman	District	
State	DELHI	Country	INDIA
Pincode/Zipcode		Email	abhishekabhi126@gmail.com
Mobile No. (+91)	9608086311		
TAN		TIN	

Purpose Details

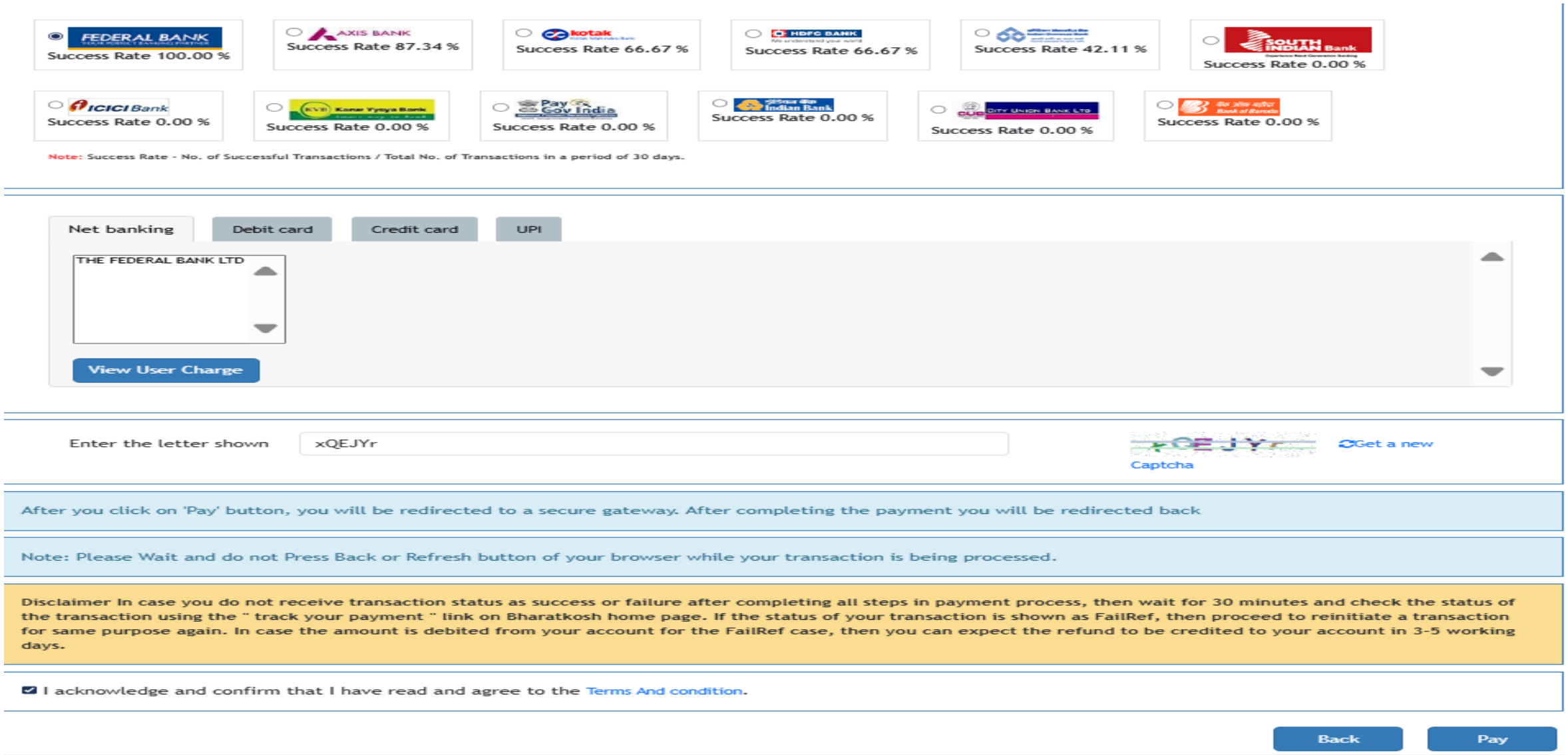
Sr. No.	Ministry	PAO Name	DDO Name	Purpose and Payment Type	Payment Period / Frequency	Amount (In INR)
1	REVENUE	PAO(Revenue), New Delhi[019795]	Pr. Bench, GST Appellate Tribunal, New Delhi[218592]	APPEAL FEE FOR GSTAT,	One Time	1
				INR one only		Total::1

← Back

Confirm →

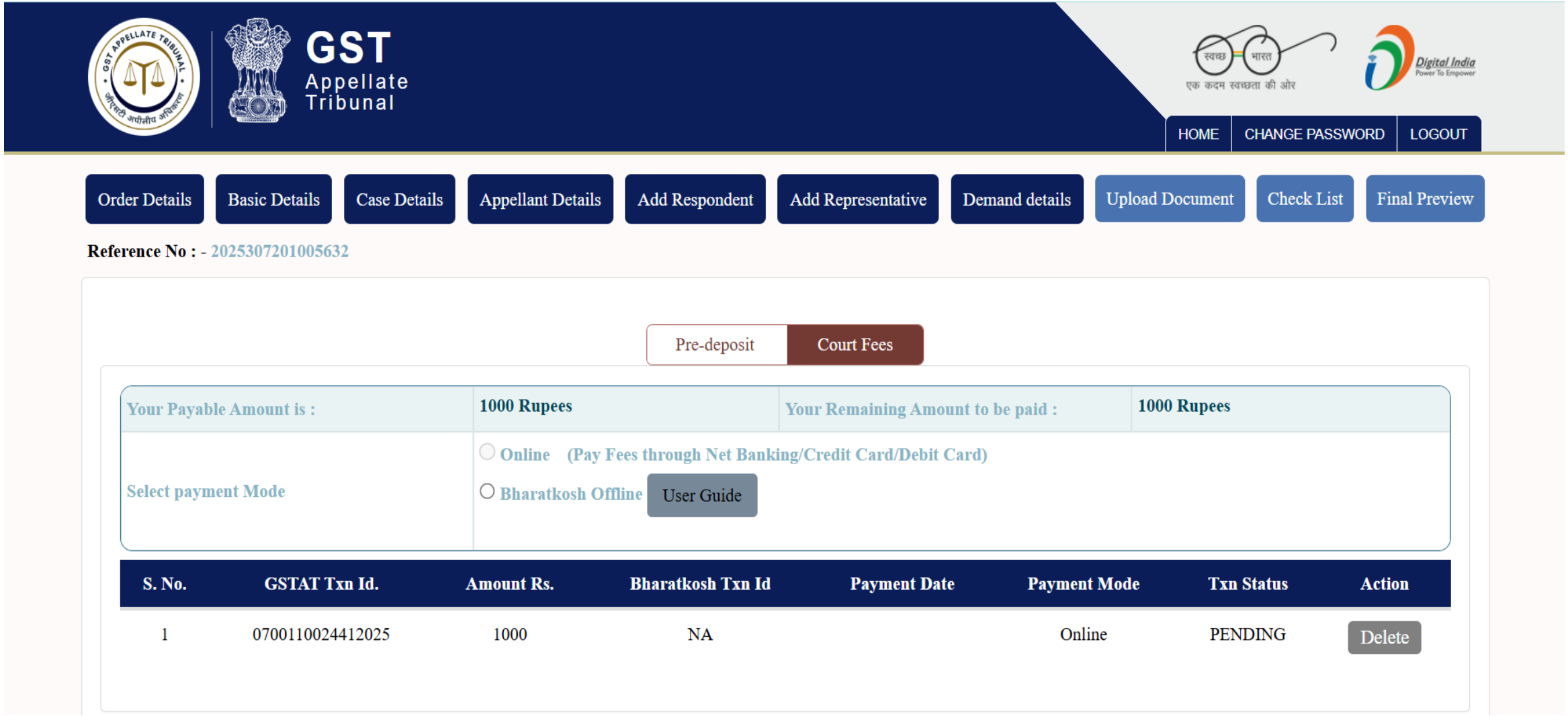
e-filing Workflow: Appeal Filing : Demand Details: Online Payment

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



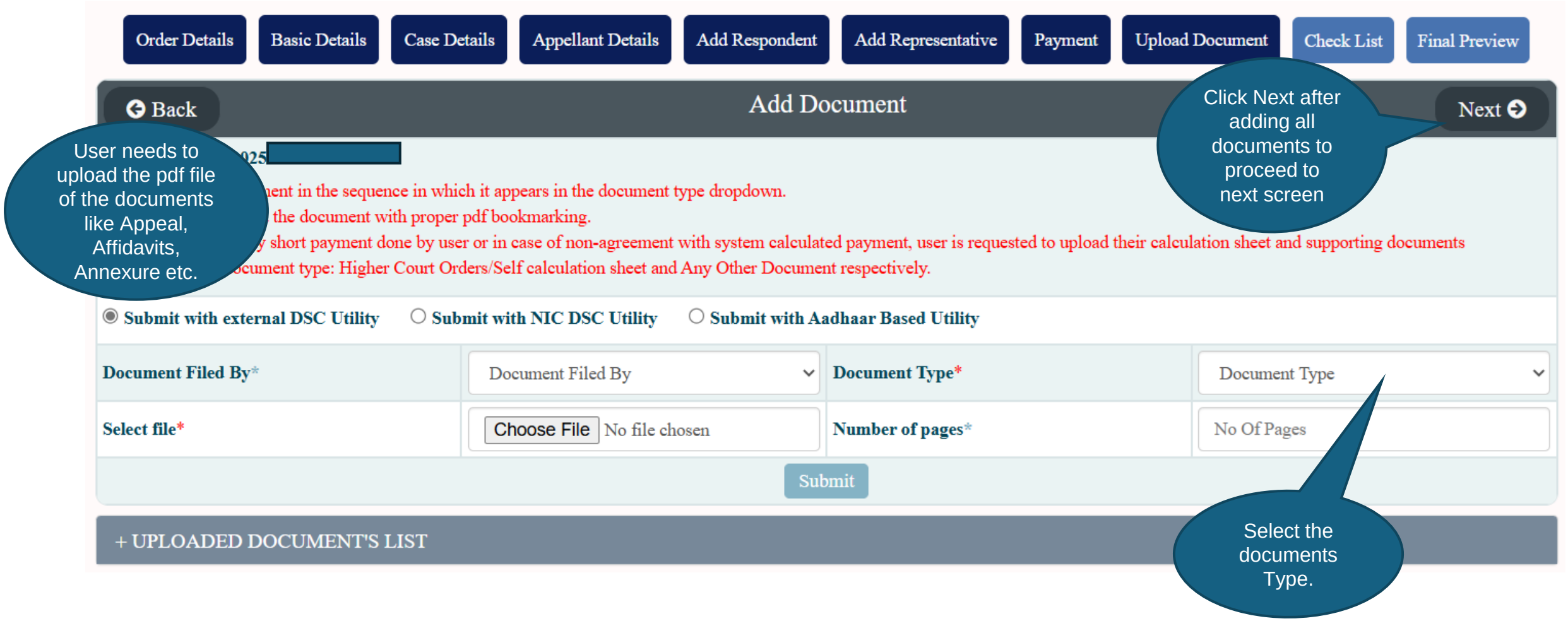
e-filing Workflow: Appeal Filing : Demand Details: Online Payment

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



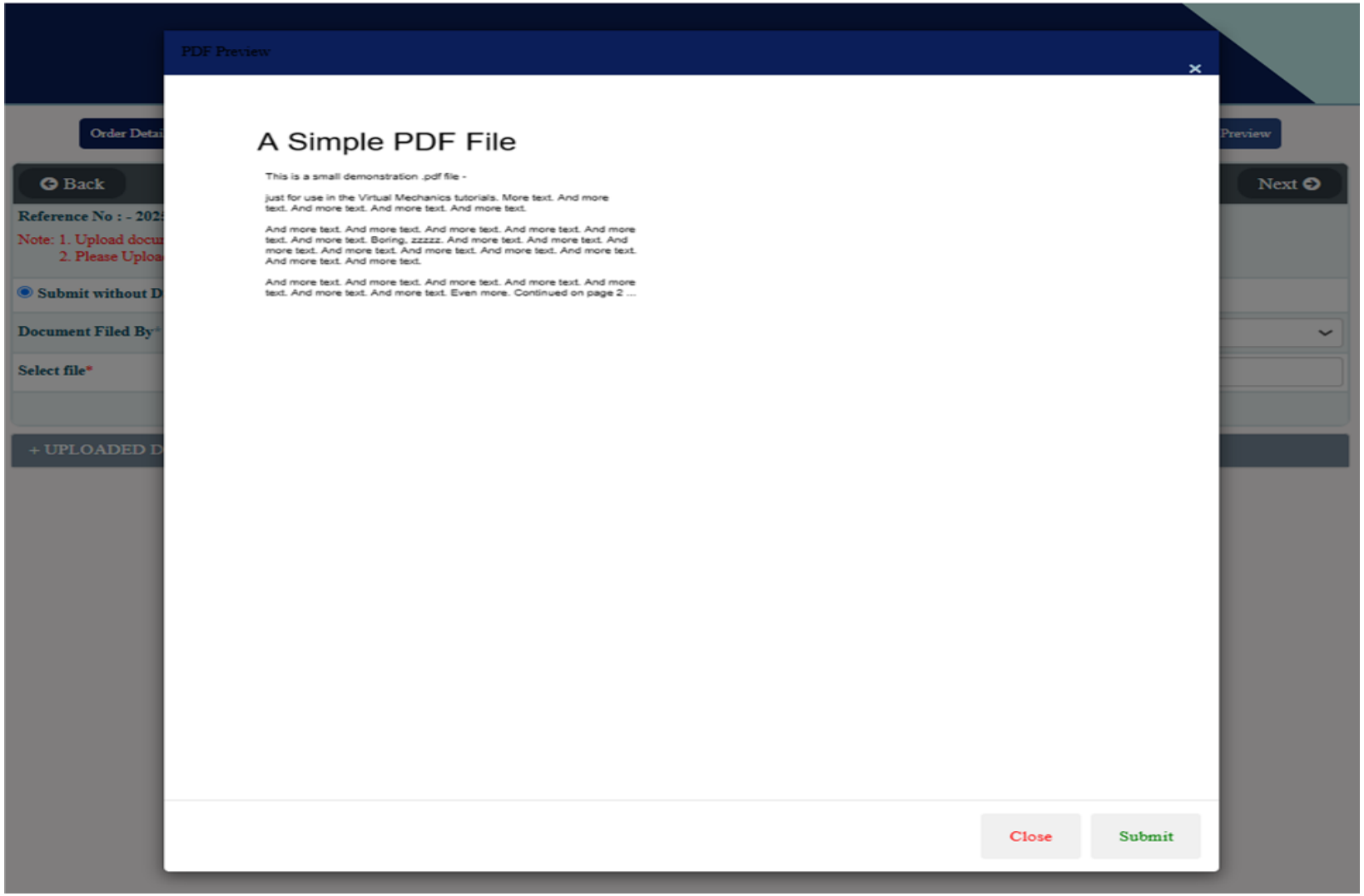
e-filing Workflow: Appeal Filing : Document Upload

Showing various options to upload documents.



e-filing Workflow: Appeal Filing : Document Upload

Showing pdf content to user before uploading to ensure accuracy.



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

Back | Add Document | Next

Reference No : - 2[redacted]

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

Click to view list of documents uploaded

+ UPLOADED DOCUMENT'S LIST

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	Vakaltnama	1.pdf	View Delete

e-filing Workflow: Appeal Filing : Check List

Checklist options to minimize mistakes during appeal filing.

Order Details | Basic Details | Case Details | Appellant Details | Add Respondent | Add Representative | De | eck List | Final Preview

Reference No : - 202[redacted] | eb 07 20:12:44 IST 2025

The user needs to ensure that all the points mentioned in the checklist have been taken care of while uploading documents

S.NO.	CheckList	Action	Remarks
1	Has the order appealed against (i.e., the order of the Appellate/Revisional authority) been uploaded with a self-certified copy?	Yes	
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?	es	
3	Have the issues under dispute before the Tribunal been clearly stated in the present appeal?	Yes	
4	Has a case summary of the dispute before the Tribunal been provided in the present appeal?	Yes	
5	Has a statement of facts regarding the dispute before the Tribunal been included in the present appeal?	Yes	
6	Have all uploaded documents been digitally signed by the person uploading them?	Yes	
7	Have the fees as specified in rule 110(5) of the CGST Rules, 2017, been paid?	Yes	

User can select Yes, No and N/A against the checklist statement and provide their remarks for the same

Allowing user to save all the information and move to next screen.

27	Whether the amount of demand as per the present appeal is in accordance with the order passed by the appellate authority under section 107	Yes	
28	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	Yes	
29	Any other	Yes	

Save And Next

Click Save And Next after providing details to proceed to next screen

e-filing Workflow: Appeal Filing : Preview

Before final submission, preview of all the entered details is shown to user for confirmation.

Complete APL-05 form is shown to user for confirmation.

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

Reference No : - 20[redacted] **Date & Time : - Wed Apr 02 17:08:53 IST 2025**

(FORM GST APL-05)

See rule 110(1)

Appeal to the Appellate Tribunal

1. GSTIN/Temporary ID/UIN: **29**[redacted]
2. Name of the appellant: **ANG**[redacted]
3. Address of the appellant: **252,**[redacted]
4. Respondent(s):

Name of Respondent	Address of Respondent
Manojd	NIC
Assistant Commissioner (L & J)	Delhi

5. Order appealed against: **Demand Order** Number: **Z**[redacted] Date: **25/10/2024**
6. Designation and Office of the Appellate Authority passing the order appealed against: **Assistant Director**
7. Date of communication of the order appealed against: **25/10/2024**
8. a) Details of order challenged before Appellate/Revisional authority Number: **Z**[redacted] Date: **25/10/2024**
   (Specify the original order number and date passed by the proper officer which was challenged before the appellate authority e.g DRC/ REG/ INS/MOV/RFD etc)
   b) Order type: **Demand Order**
   c) Period of dispute From: **01/04/2021** To: **31/03/2022**
9. Details of the authority passing the order specified : (Specify designation and Office of the said authority)
   Designation: **Assistant Director** Office:
10. Act (CGST/ SGST/ IGST/ Cess) (*)
    1) CGST & SGST
11. Details of Authorized Representative

Name of the authorized representative	Mobile number of AR	E-mail address of AR
INPERSON	8[redacted]7	k[redacted]
INPERSON	8[redacted]7	k[redacted]
testk87	6[redacted]5	te[redacted]
Rajesh	9[redacted]7	ra[redacted]com

12. About Appellant

Constitution/Identification No	Constitution of Business	Statute under which incorporated	Date of Constitution	Address	Nature of Business	Any other relevant fact
Test	test	test	20/03/2025	test	test	

13. Details of the case under dispute
    a) Brief issue of the case under dispute: **test**
    b) Category of case under dispute:

Category of case under dispute	HSN List	Notification No	Notification Date	Section	Rule	Amount
Suspension of registration				CGST Section 13. Time of Supply of Services.	CGST Rule 11. Separate registration for multiple places of business within a State or a Union territory.	10000

    c) Market value of goods, where goods have been seized: **0**
14. Case Summary:

Issue related To	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by present Appellant
	test	test	test	test

15. Statement of facts :

Reference/acknowledgment No	Action By	Date	Brief Narration
test	Appellate Authority	20/03/2025	test

16. Grounds of appeal : **test**
17. Prayer : **test**
18. Details of demand created, disputed and admitted:

Particulars	Central Tax			State/UT Tax			Integrated Tax			Cess	
	Amount determined by Appellate/Revisional authority, if any	Amount Admitted	Amount Under Dispute	Amount determined by Appellate/Revisional authority, if any	Amount Admitted	Amount Under Dispute	Amount determined by Appellate/Revisional authority, if any	Amount Admitted	Amount Under Dispute	Amount determined by Appellate/Revisional authority, if any	Amount Admitte
a) Tax	70.0	0.0	70.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
b) Interest	70.0	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0	0.0
d) Fees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
e) Other Charges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

19. Details of payment of admitted amount and pre-deposit:
    a) Details of amount payable

Particulars	Central Tax		State/UT Tax		Integrated Tax		Cess		Total amount	
	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)
a) Tax	0.0	7.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0
b) Interest	0.0	--	0.0	--	0.0	--	0.0	--	0.0	--
c) Penalty	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
d) Fees	0.0	--	0.0	--	0.0	--	0.0	--	0.0	--
e) Other Charges	0.0	--	0.0	--	0.0	--	0.0	--	0.0	--

    b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed admitted tax and cess):

e-filing Workflow: Appeal Filing : Preview

Select document and then click on final submit.

a) Details of amount payable

Particulars	Central Tax		State/UT Tax		Integrated Tax		Cess		Total amount	
	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)
a) Tax	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
b) Interest	0.0	--	0.0	--	0.0	--	0.0	--	0.0	--
c) Penalty	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
d) Fees	0.0	--	0.0	--	0.0	--	0.0	--	0.0	--
e) Other Charges	0.0	--	0.0	--	0.0	--	0.0	--	0.0	--

b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed admitted tax and cess):

Sr. No.	Description	Tax Payable	Paid through Cash/Credit Ledger	Debit Entry No.	Amount of Tax Paid			
					Integrated Tax	Central Tax	State/UT Tax	Cess
1.	Integrated Tax	0.0						
2.	Central Tax	0.0						
3.	State/UT Tax	0.0						
4.	CESS Tax	0.0						

c) Interest, penalty, late fee and any other amount payable and paid:

Description	Amount Payable			
	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	0.0	0.0	0.0	0.0
Penalty	0.0	0.0	0.0	0.0
Late Fee	0.0	0.0	0.0	0.0
Others (Specify)	0.0	0.0	0.0	0.0

Description	Debit Entry No	Amount Paid			
		Integrated Tax	Central Tax	State/UT Tax	Cess

Verification

[redacted]

I, **ANGAD JASBIRSINGH** , hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed therefrom. I further declare that no appeal against the impugned order has been preffered by me or my behalf before any Court or Authority or is pending before any Court or Authority. Verified today, the **8** day of **July 2025**

-Signature-

Place: **Delhi**
Name of the Applicant: **ANGAD JASBIRSINGH**
Date: **08-07-2025**
Designation: **CA**

Submit with external DSC Utility **Submit with NIC DSC Utility** **Submit with Aadhaar Based Utility**

Choose file No file chosen

Verification Page

Verification

I, **AN[redacted]RA**, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed therefrom. I further declare that no appeal against the impugned order has been preffered by me or my behalf before any Court or Authority or is pending before any Court or Authority. Verified today, the **2** day of **April 2025**

~Signature~

Place: **Delhi**
Name of the Applicant: **ANG[redacted]**
Date: **02-04-2025**
Designation: **CA**

+ DSC-SIGNED APL-05

S.No.	Document Filed By.	No. of Pages	Document Type	Document Name	Action
1	Appellant	4	DSC-Signed-APL05	APL05 (2).pdf	View

Print | Click to Signed APL-05 | Final Submit

e-filing Workflow: Appeal Filing : Submission : APL-02A Form

After submission, displaying Provisional Acknowledgement form with print & download options.

Form GST APL-02 Part A

Acknowledgment for submission of Appeal

Part A- Provisional Acknowledgement

Name of applicant: (ANGAD JASBIRSINGH ARORA) -- GSTIN/Temp ID/UIN/Reference Number: (29LALAB1221ERZ4) -- Date: (26-03-2025)

Your appeal has been successfully filed against **(AD291124000131W).**
An Appeal/Application has been submitted on the GST Appellate Tribunal portal is provisionally acknowledged and its acceptance/admission is subject to scrutiny by the Registry/Bench. The Provisional Acknowledgement number is **(2025251201000001)**

GSTIN/Temporary ID/UIN/ENR	:	**29** [redacted]
Date of filing	:	**26-03-2025**
Time of filing	:	**03:58:29 PM**
Filing/Provisional Acknowledgment Number	:	**20** [redacted]
Name of the person filing the appeal	:	**AN** [redacted]
Appeal Fees	:	**1000**
Transaction ID	:	**01** [redacted]
Place	:	**Delhi**
Date	:	**26-03-2025**

Receipt is generated with 16-digit filing number, and this completes submission of Appeal i.e. e-filing.

ON Behalf of GST Appellate Tribunal

Note: E-filling will be complete only after successful payment and verification of payment by GSTAT

Print & download options

Support & Resources Portal Access

- For assistance or queries, please utilize the 'Help', 'FAQ', or 'Contact Us' sections available on the GSTAT e-Filing portal.
- Utilize the "Forgot User ID / Password" and "Unlock Account" features on the login page, if needed.

Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

User Manual Version – 2.8

Publication Date- 22 Sept 2025

GSTAT e-Filing Portal

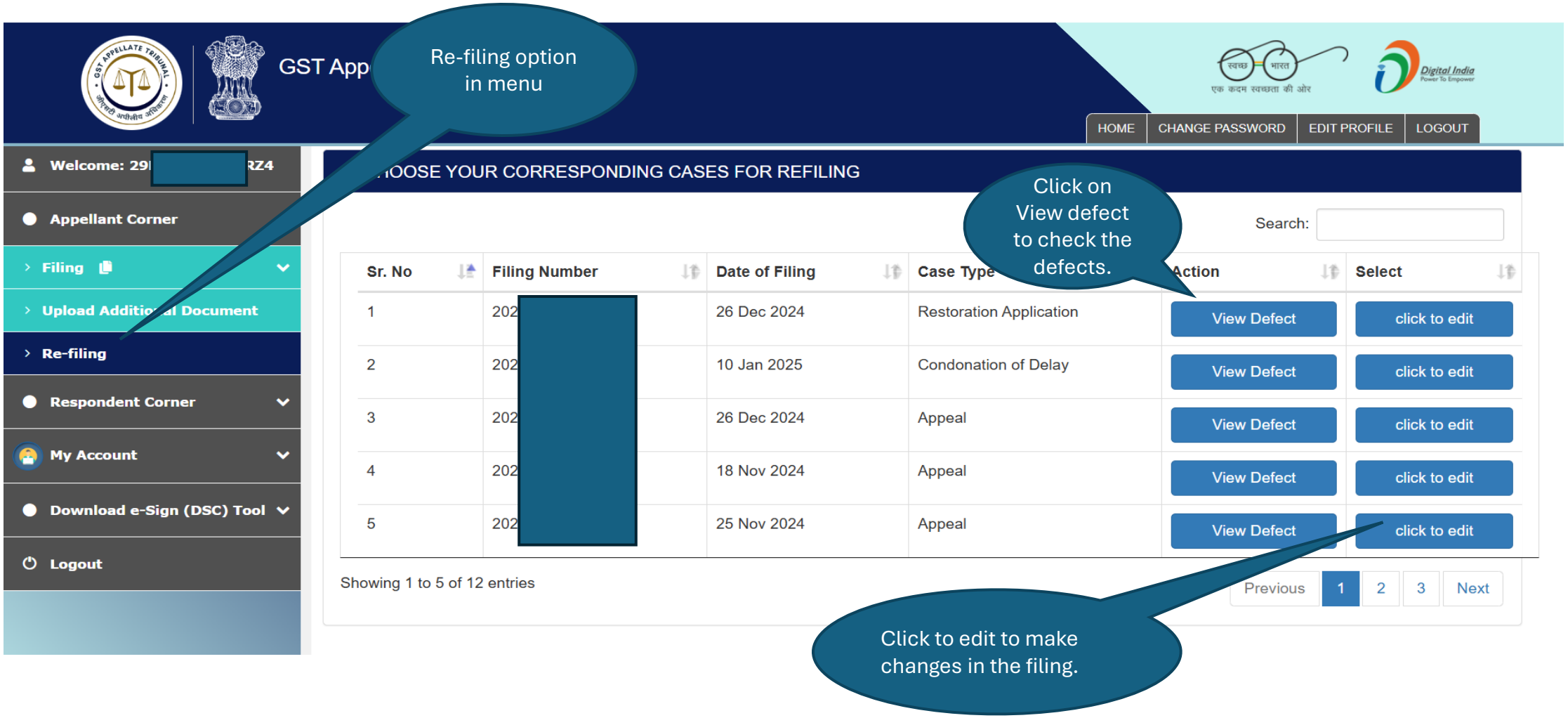
User Manual | Appeal Re-filing

Guide to Online Filing of Appeals and Applications

Issuing Authority: Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

e-filing Workflow: Appeal Refilling

Allowing user to view & cure the defects & then refile the appeal.



After clicking on “View Defect”, a separate window will open which will show the PDF file of the Defect.

Draw 1 of 2

GSTAT
Delhi (PB)

Sl. No. 20100/GSTAT/PB/2025 Dated 11/06/2025

Notice

Filing No. 2[redacted]76

AN[redacted]DRA ... Appellant/Applicant

VS

Manojd & Anr. .....Respondent

To,
ANGAD JASBIRSINGH ARORA

Subject- Appeal before Goods and services Tax Appellate Tribunal constituted under section 109 of the Central Goods and Services Tax Act, 2017 filed against the order no Z[redacted]/2024 passed by Appellate/Revisional Authority under Section 107/108 of the Act-Regarding

You are hereby informed that upon scrutiny of the above noted appeal/application filed by you in terms of rule ____ of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2024, the following defects have been noted: -

Defect List

1.	Have all documents been uploaded with correct indexing in a single PDF?.	no

The aforesaid defects have also been communicated to you on the copy/link sent to you on your email/phone.

Re-filing Workflow: Re-Filling

After clicking on edit option this Document Upload page will appear.

Document Upload | Preview

DOCUMENT UPLOAD — Click On Next Button in Preview tab for Final

Reference No : -2025307201005721

Document Filed By*:	Appellant	Filing Number*:	202[redacted]	Name*:	A[redacted]
Mobile Number*:	9[redacted]	Email*:	abhishekabhi126@gmail.com		

Refile Document

Submit with external DSC Utility | Submit with NIC DSC Utility | Submit with Aadhaar Based Utility

Sr. No.	Miscellaneous No.	Party Name	Document Type	Original File Name	Action	Replace Existing Document
1	2[redacted]	A[redacted]	Payment Receipt	APL06.pdf	View | Delete |	Choose file No file chosen Upload

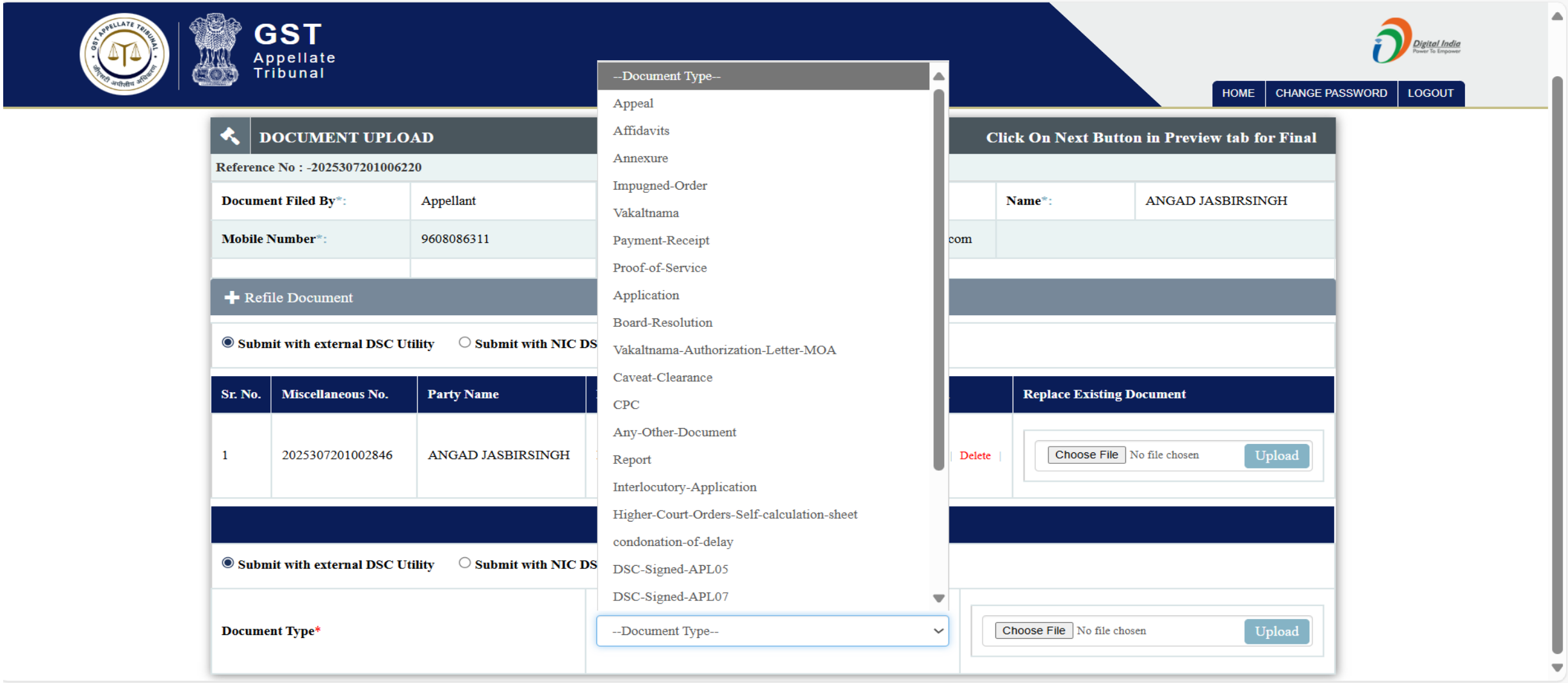
Additional Documents

Submit with external DSC Utility | Submit with NIC DSC Utility | Submit with Aadhaar Based Utility

Document Type*	--Document Type--	Choose file No file chosen Upload

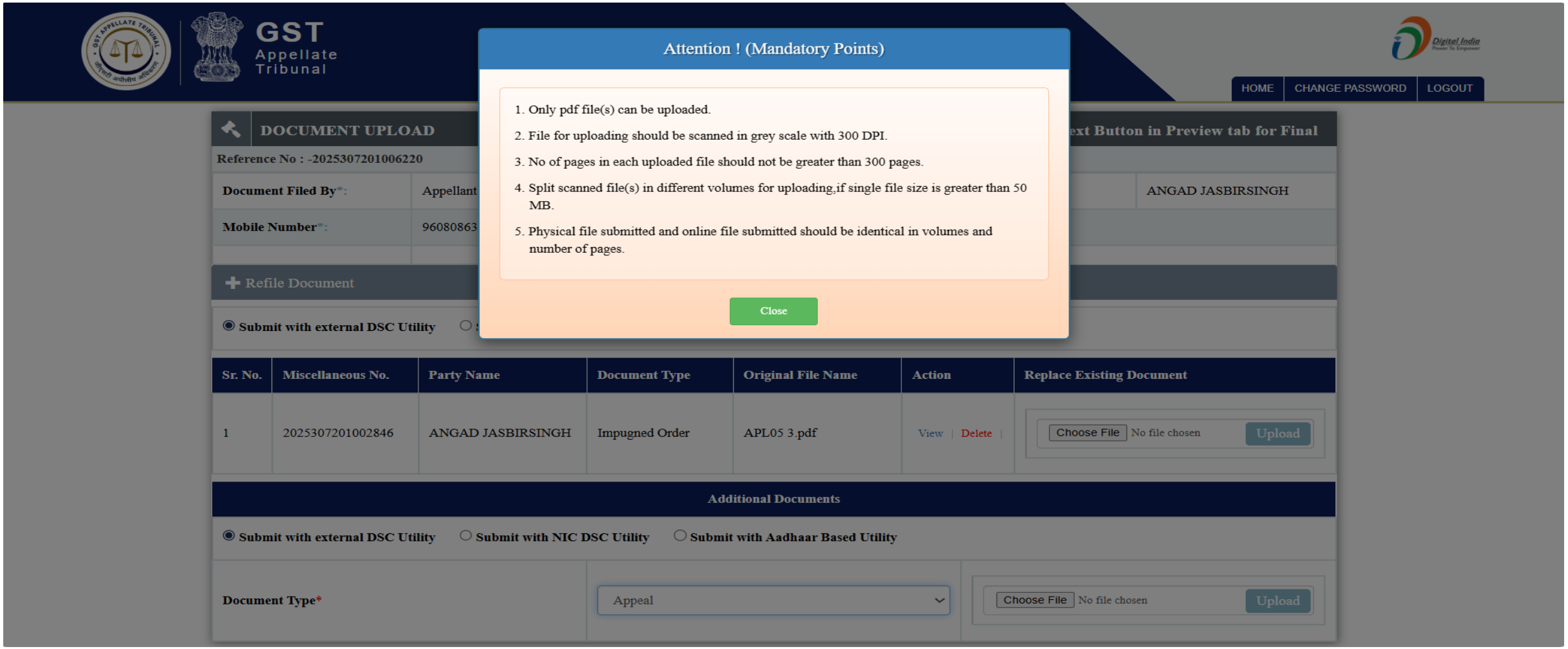
Re-filing Workflow: Re-Filling

In Document Type a list of options will open.



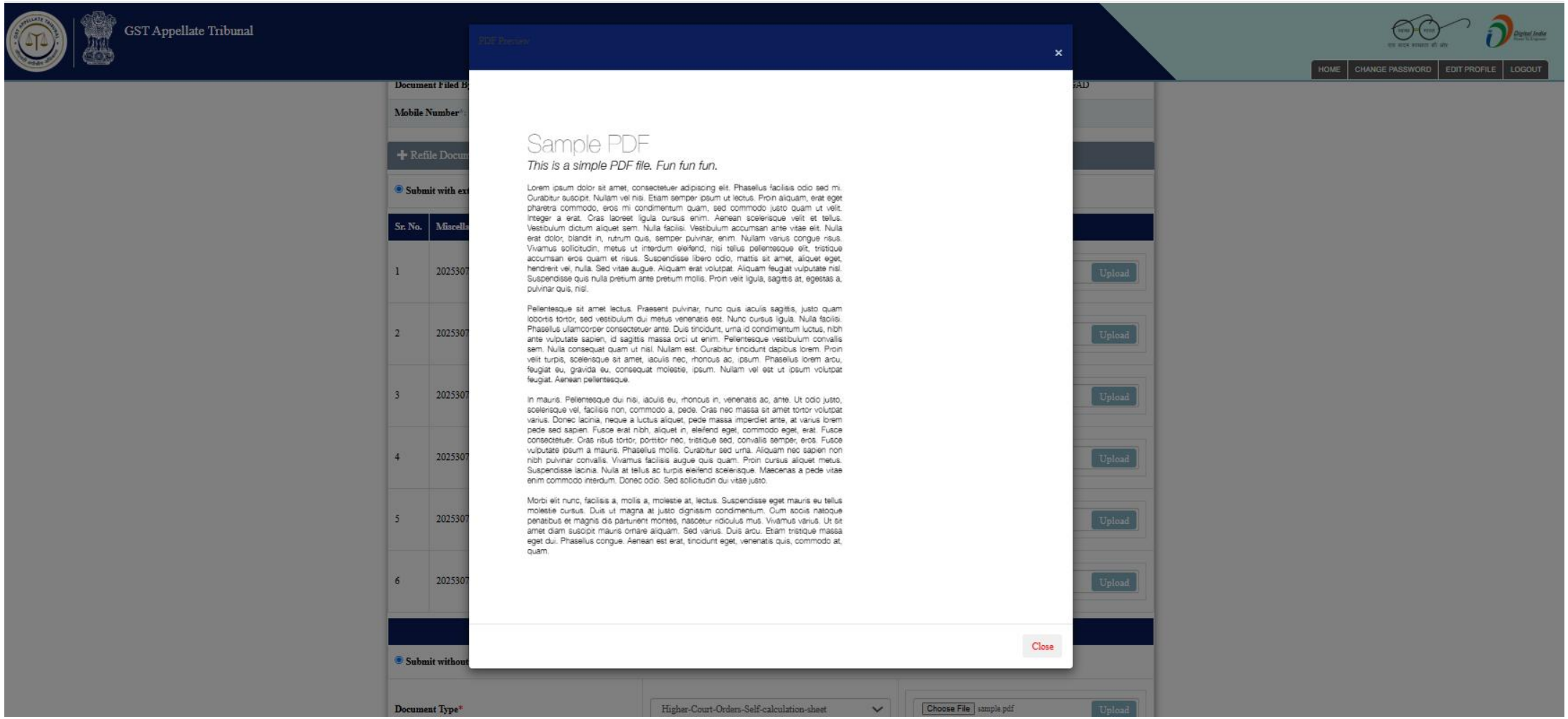
Re-filing Workflow: Re-Filling

After selecting the Document Type, a pop-up message will appear showcasing a few mandatory points that must be considered while uploading the document.



Re-filing Workflow: Re-Filling

When selecting a document type after completing the preview will appear like this on clicking on view button.



Re-filing Workflow: Re-Filling

When selecting a document type after completing the preview will appear like this.

Document Upload | Preview

PREVIEW AND CONFIRM FOR FINAL SUBMISSION (FORM GST APL-05)

1. GSTIN/Temporary ID/UIN: **29**[redacted]
2. Name of the appellant: **AN**[redacted]
3. Address of the appellant: **252**[redacted]
4. Respondent(s):

Name of Respondent	Address of Respondent
Raju	DELHI
Assistant Commissioner (L & J)	Delhi

5. Order appealed against: **Demand Order** Number: [redacted] Date: **26/03/2025**
6. Designation and Office of the Appellate Authority passing the order appealed against:
7. Date of communication of the order appealed against:
8.
   a) Details of order challenged before Appellate authority Number: Date:
   (Specify the original order number and date passed by the proper officer which was challenged before the appellate authority e.g DRC/ REG/ INS/MOV/RFD etc)
   b) Order type:
   c) Period of dispute From: **26/03/2025** To: **26/03/2025**
9. Details of the authority passing the order specified : (Specify designation and Office of the said authority)
   Designation: Office:
10. Act (CGST/ SGST/ IGST/ Cess) (*)
    1) CGST & SGST
11. Details of Authorized Representative
    a) Name of the authorized representative: **Raj**[redacted]
    b) Mobile number of AR: [redacted]
    c) E-mail address of AR: **ra**[redacted]**com**
12. Details of the case under dispute
    a) Category of case under dispute:

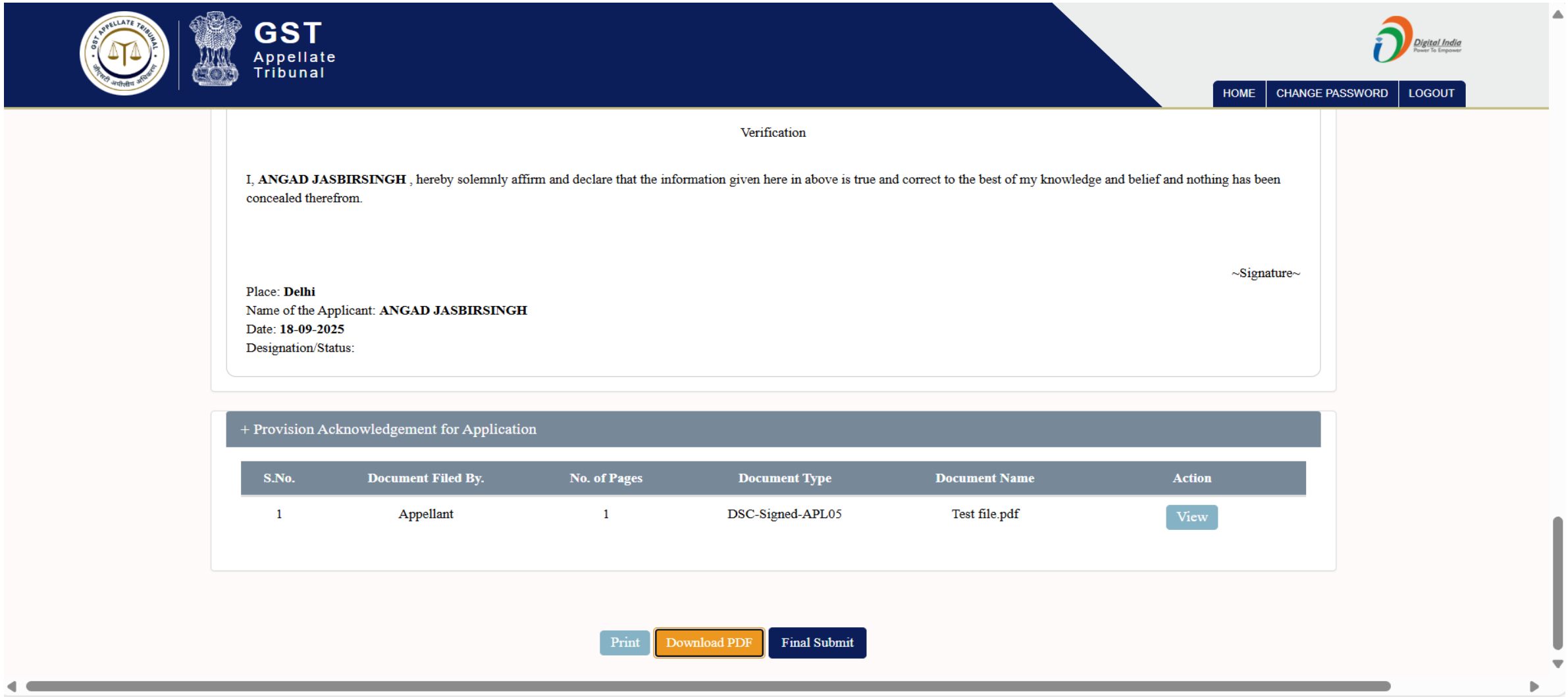
Category of case under dispute	HSN List	Notification No	Notification Date	Section And Rule	Amount
Wrong applicability of a notification issued under the provisions of this Act		2134	26/03/2025	0	23

13. Case Summary:

Issue related To	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by present Appellant
Short or non-payment of tax				

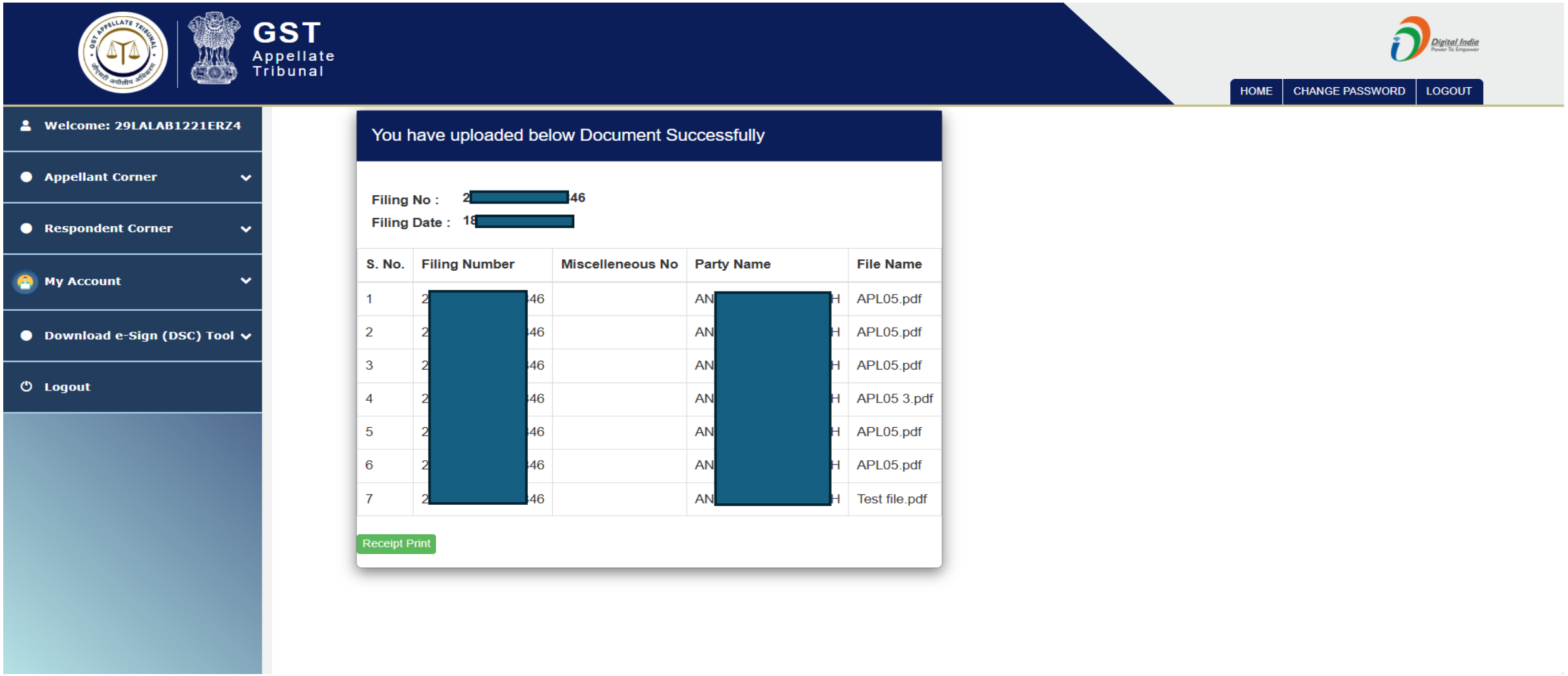
Re-filing Workflow: Re-Filling

At the end of the Preview page, the user will be able to download the APL-05 form by clicking on the Download PDF button.



Re-filing Workflow: Re-Filling

Once the user clicks on Final Submit, the user will see the below acknowledgment tab.



Support & Resources Portal Access

- For assistance or queries, please utilize the 'Help', 'FAQ', or 'Contact Us' sections available on the GSTAT e-Filing portal.
- Utilize the "Forgot User ID / Password" and "Unlock Account" features on the login page, if needed.

Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

User Manual Version – 2.8

Publication Date- 22 Sept 2025

GSTAT e-Filing Portal

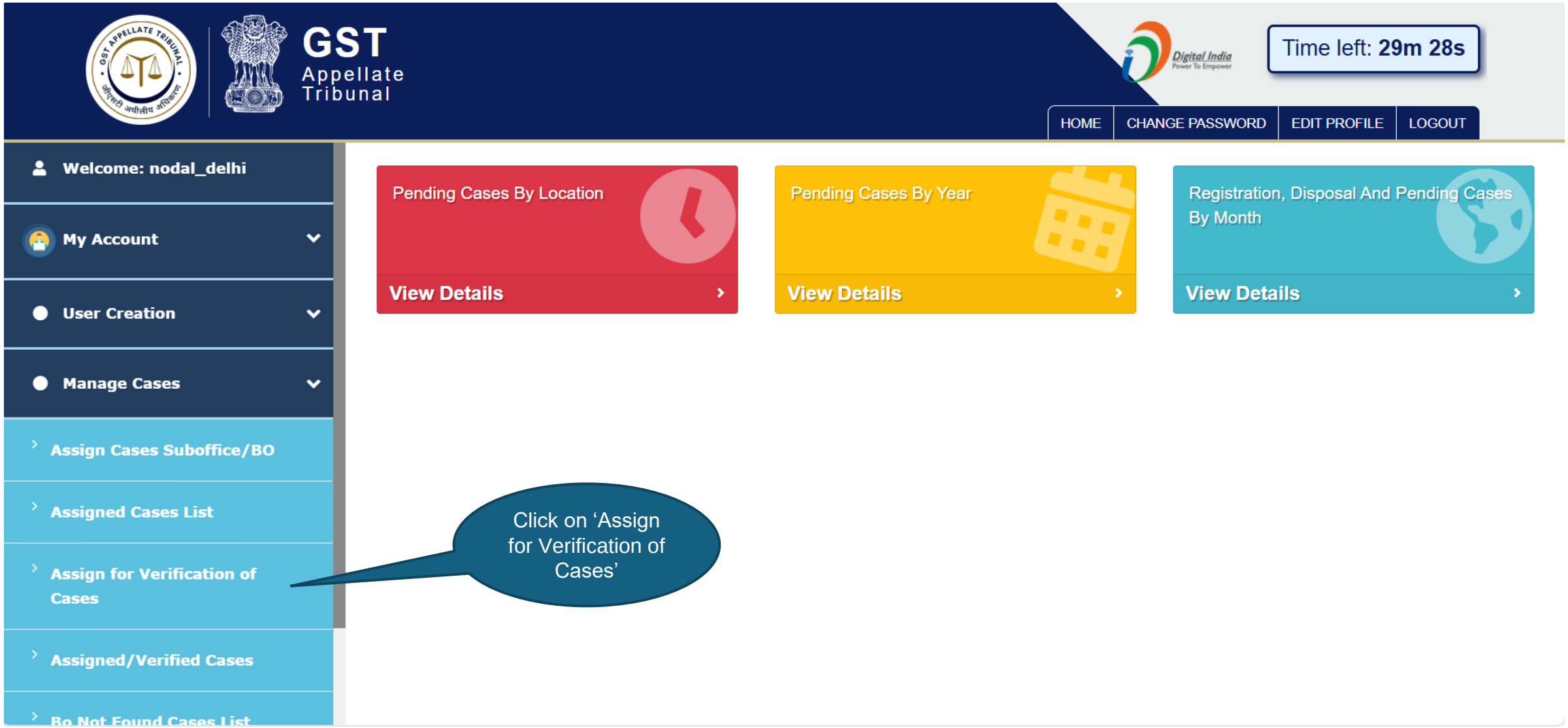
User Manual | BO- Nodal

Guide to Online Filing of Appeals and Applications

Issuing Authority: Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

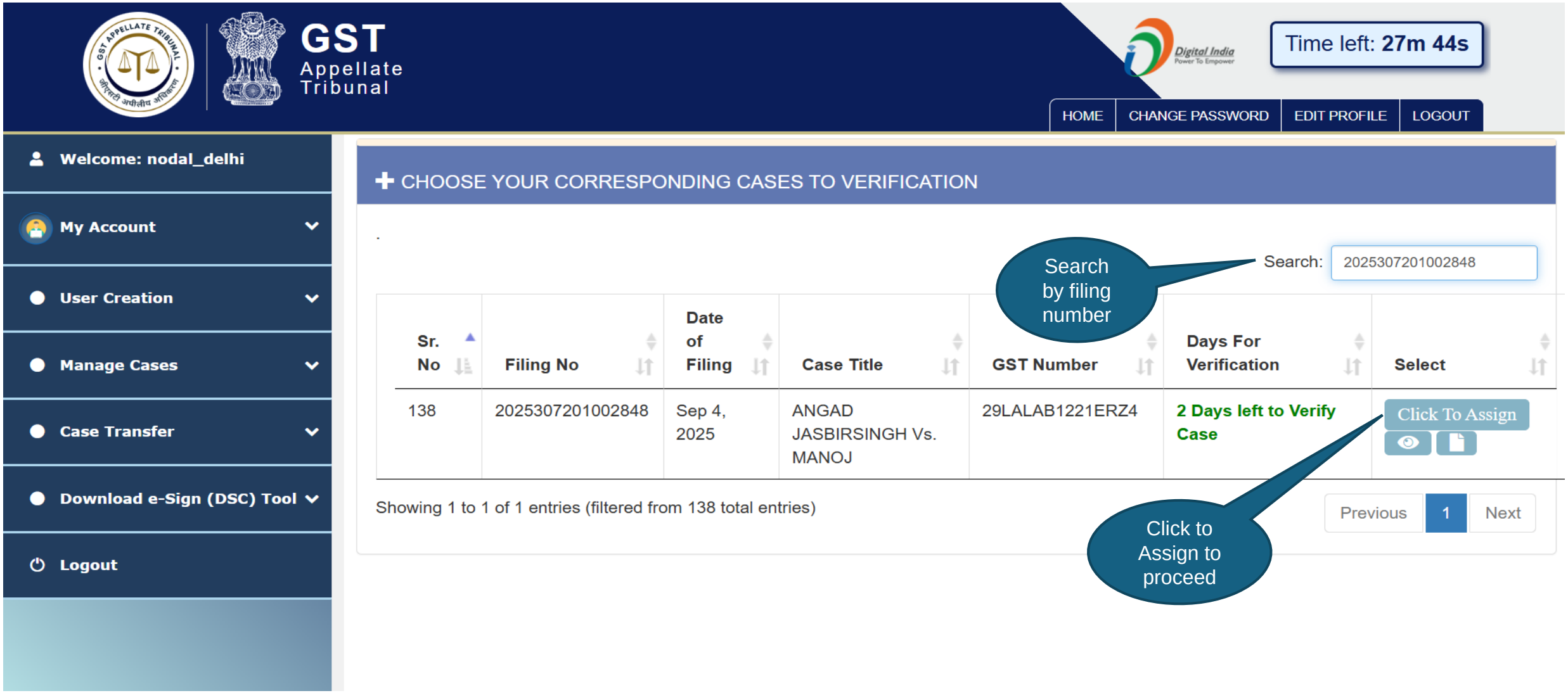
e-Filing Workflow : Nodal Login

User will first login to Nodal and then click Manage Case → Assign For Verification of Cases



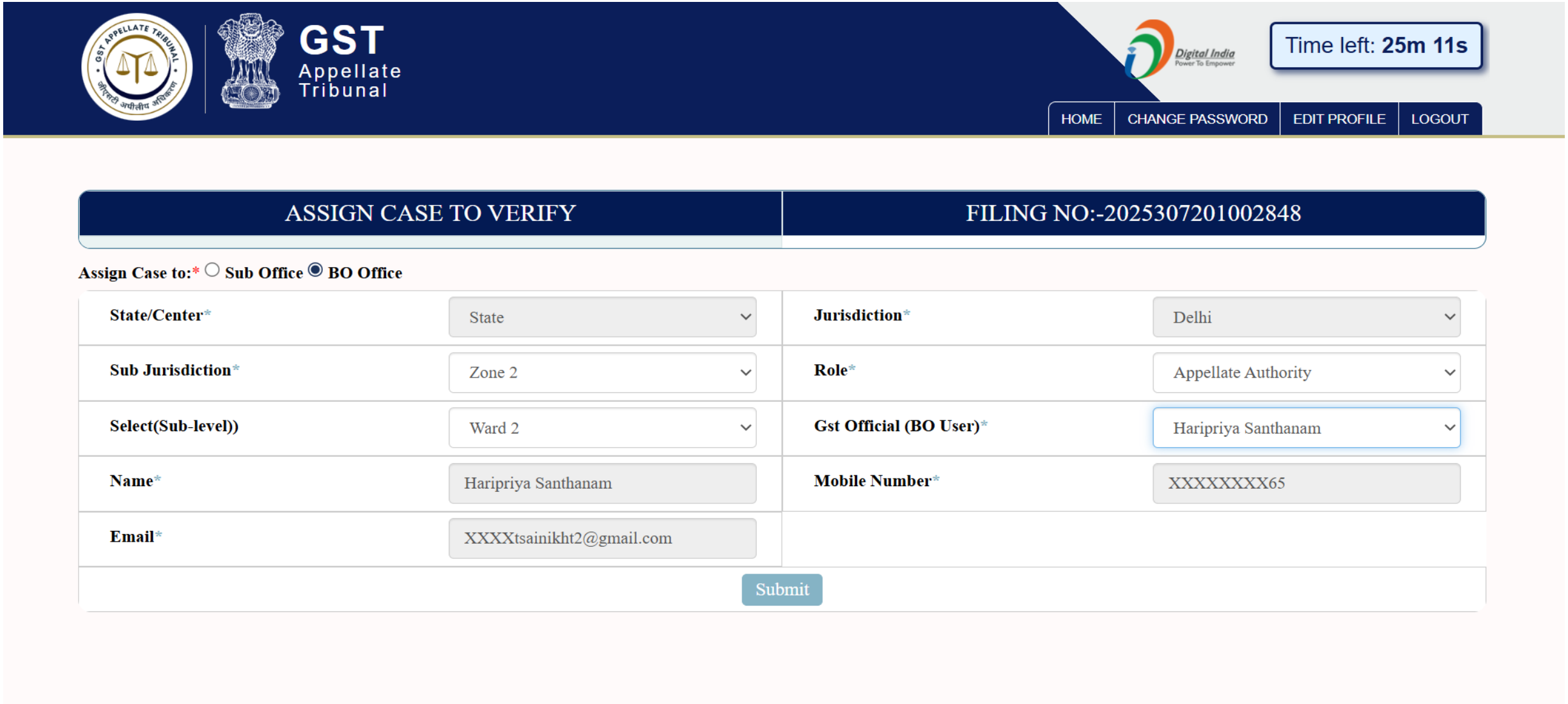
e-Filing Workflow : Nodal Login

After searching the relevant case, the user shall click on “Click To Assign” to proceed further.



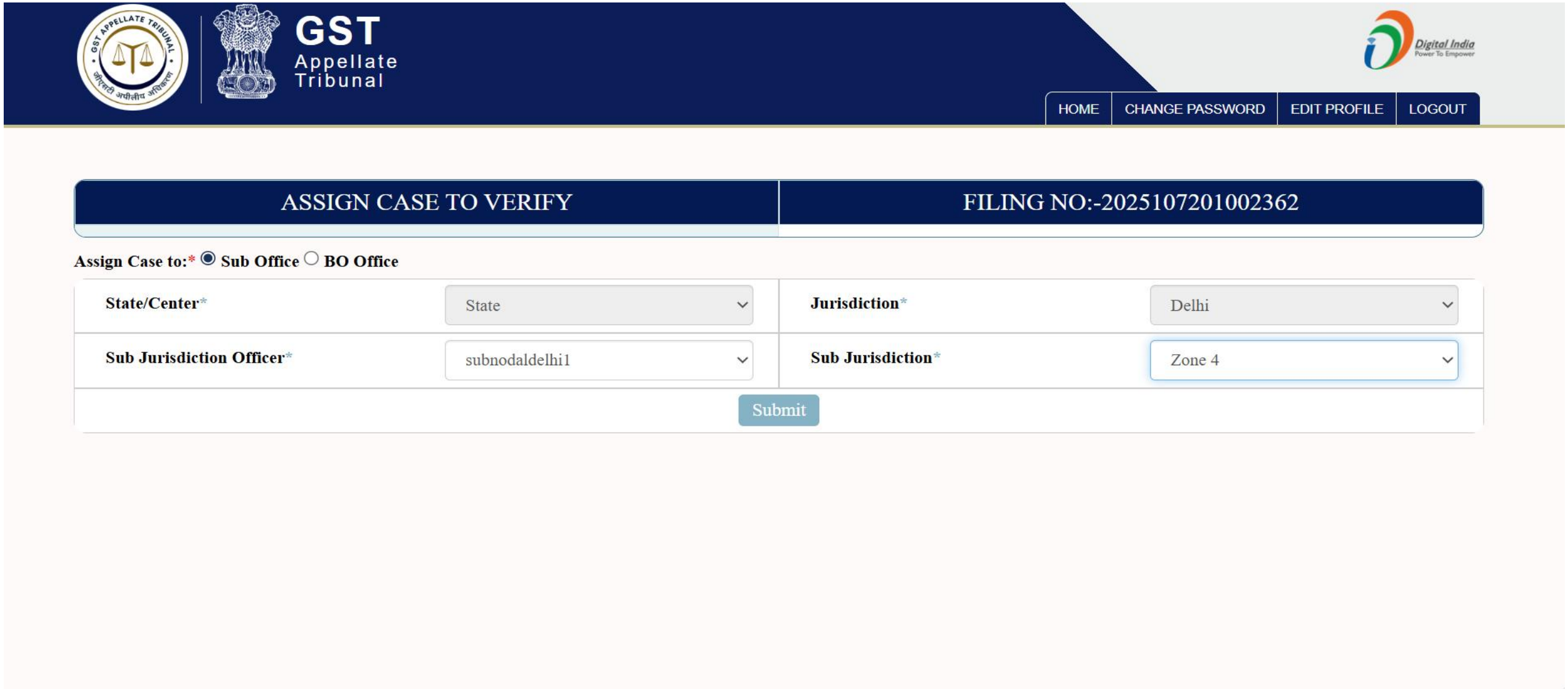
e-Filing Workflow : Nodal Login

On the next tab, the user shall select either Sub Office or BO Office, enter the relevant details below and Click on Submit.



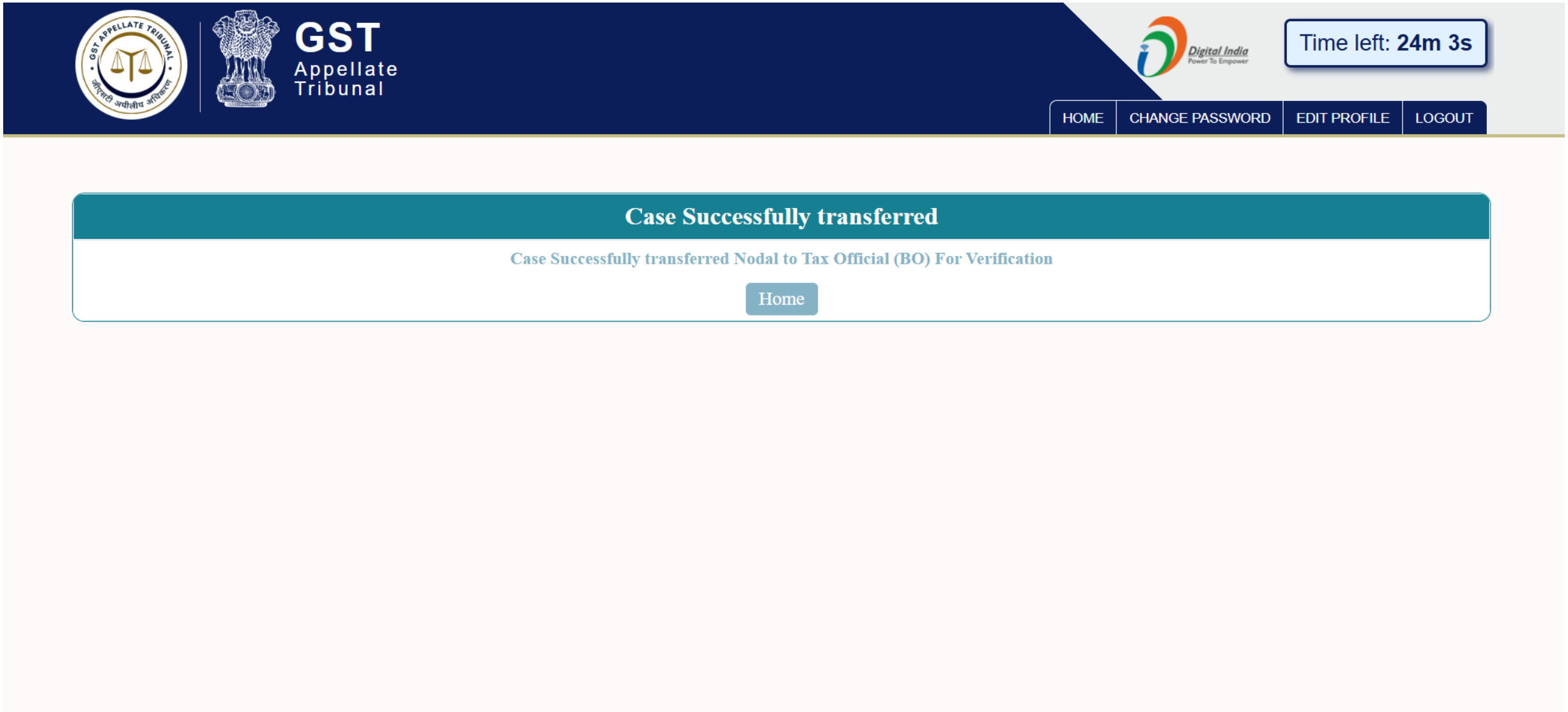
e-Filing Workflow : Nodal Login (Sub-Office)

On the next tab, the user shall select either Sub Office or BO Office, enter the relevant details below and Click on Submit.



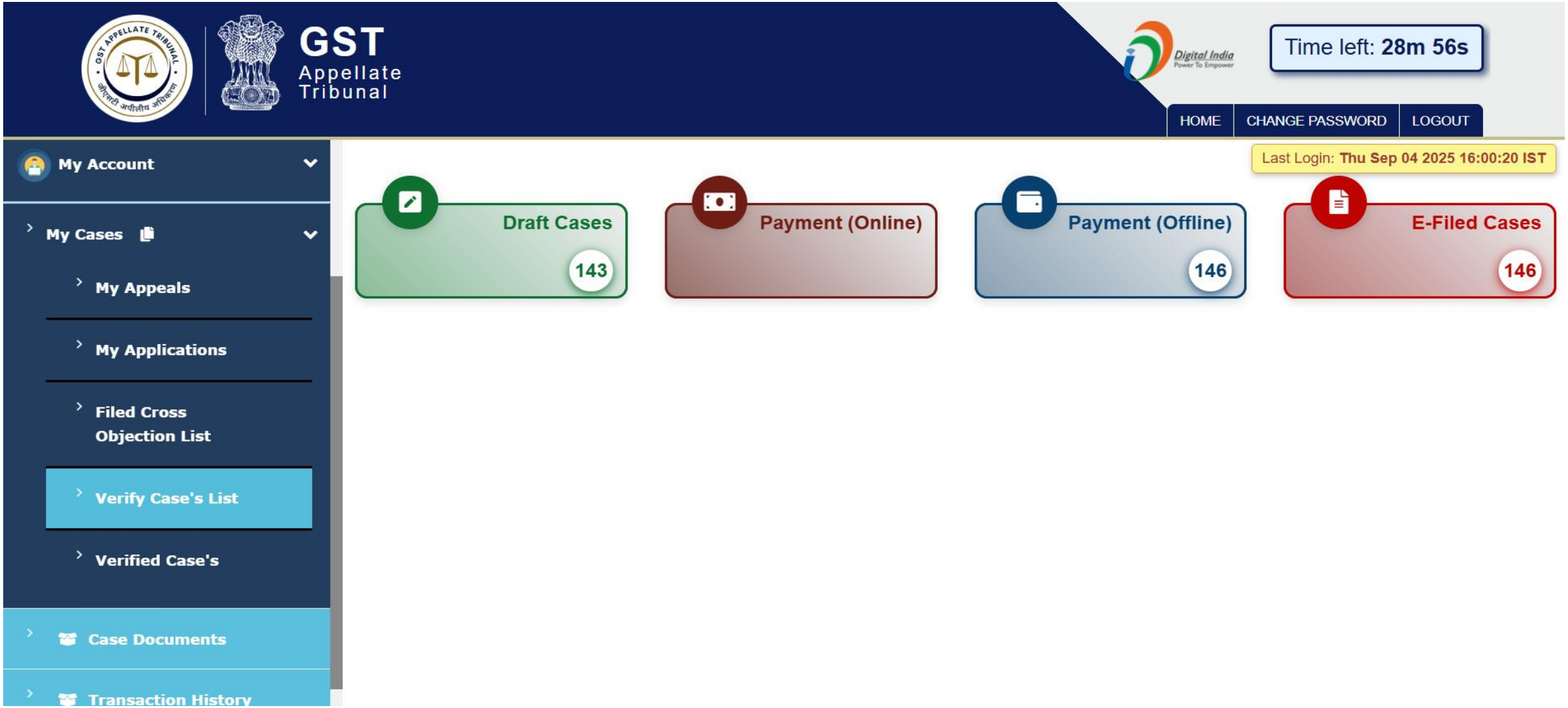
e-Filing Workflow : Nodal Login

After clicking on Submit, a message will appear confirming that the case is successfully transferred to the BO Office.



e-Filing Workflow : BO Login

On the BO Office Page, the user shall click on My Account → My Cases → Verify Case's List

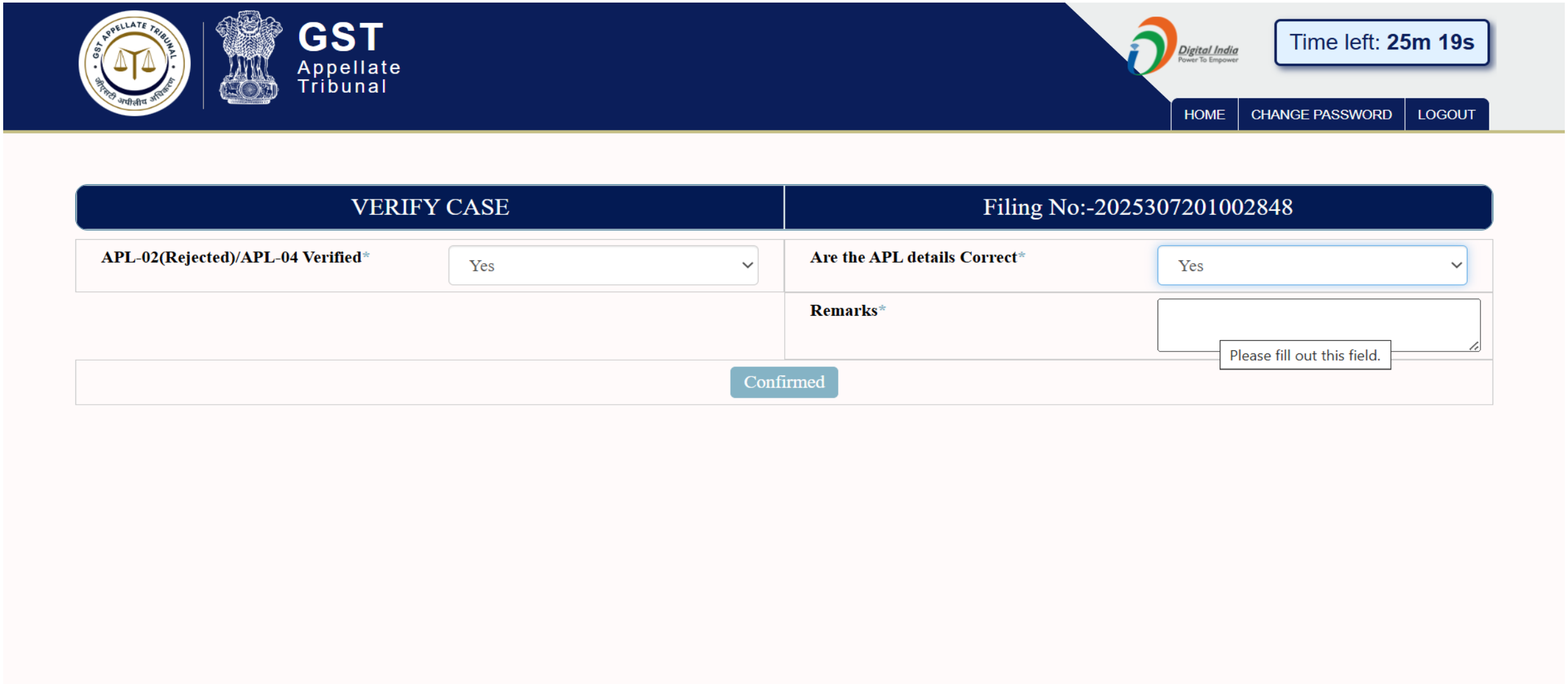


e-Filing Workflow : BO Login

On the ‘Verify Case’s List’ page, the user shall search the relevant case by its filing number and click on ‘Click to Verify’

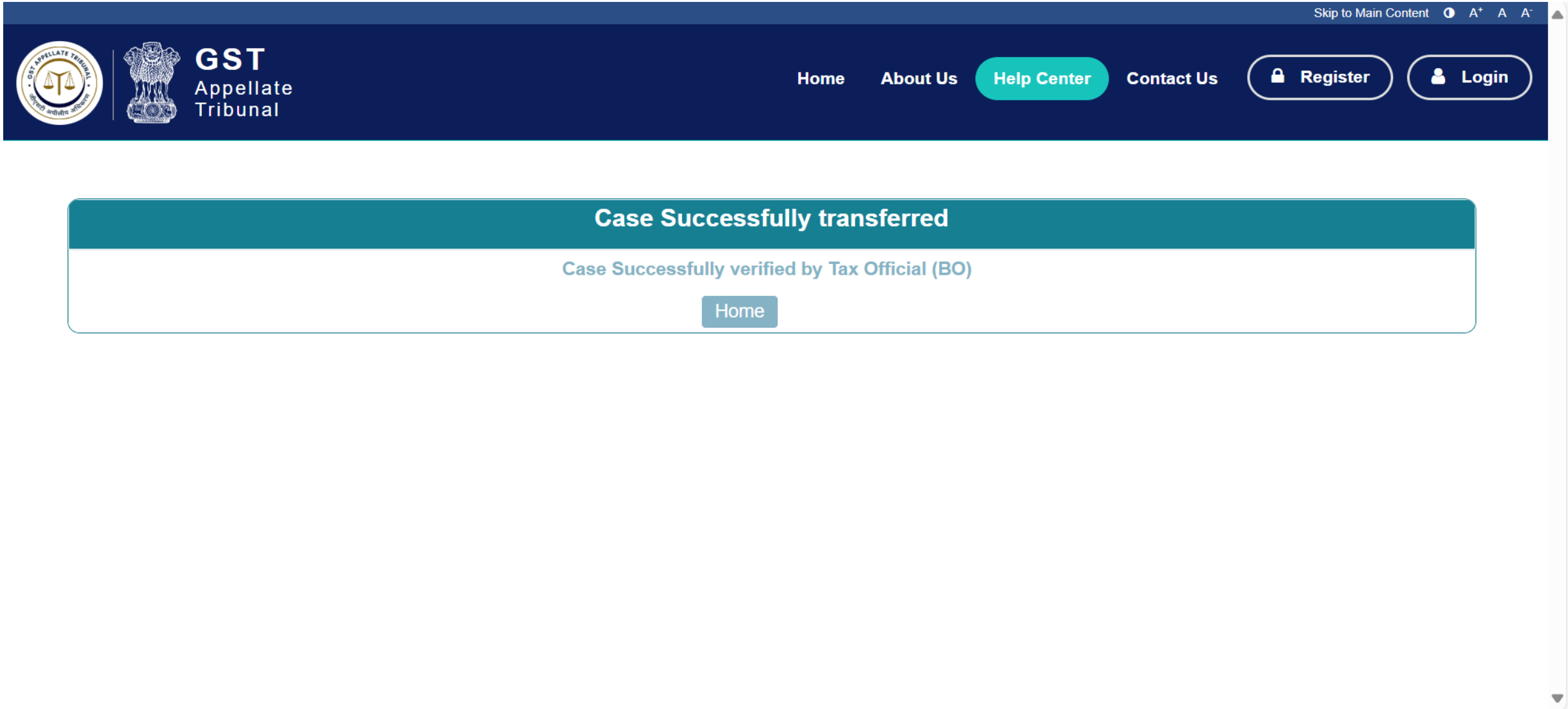
e-Filing Workflow : BO Login

To verify the case, the use shall select ‘Yes’ on both ‘APL-02(Rejected)/APL-04 Verified’ and ‘Are the APL details Correct’ fields and then click on ‘Confirm’.



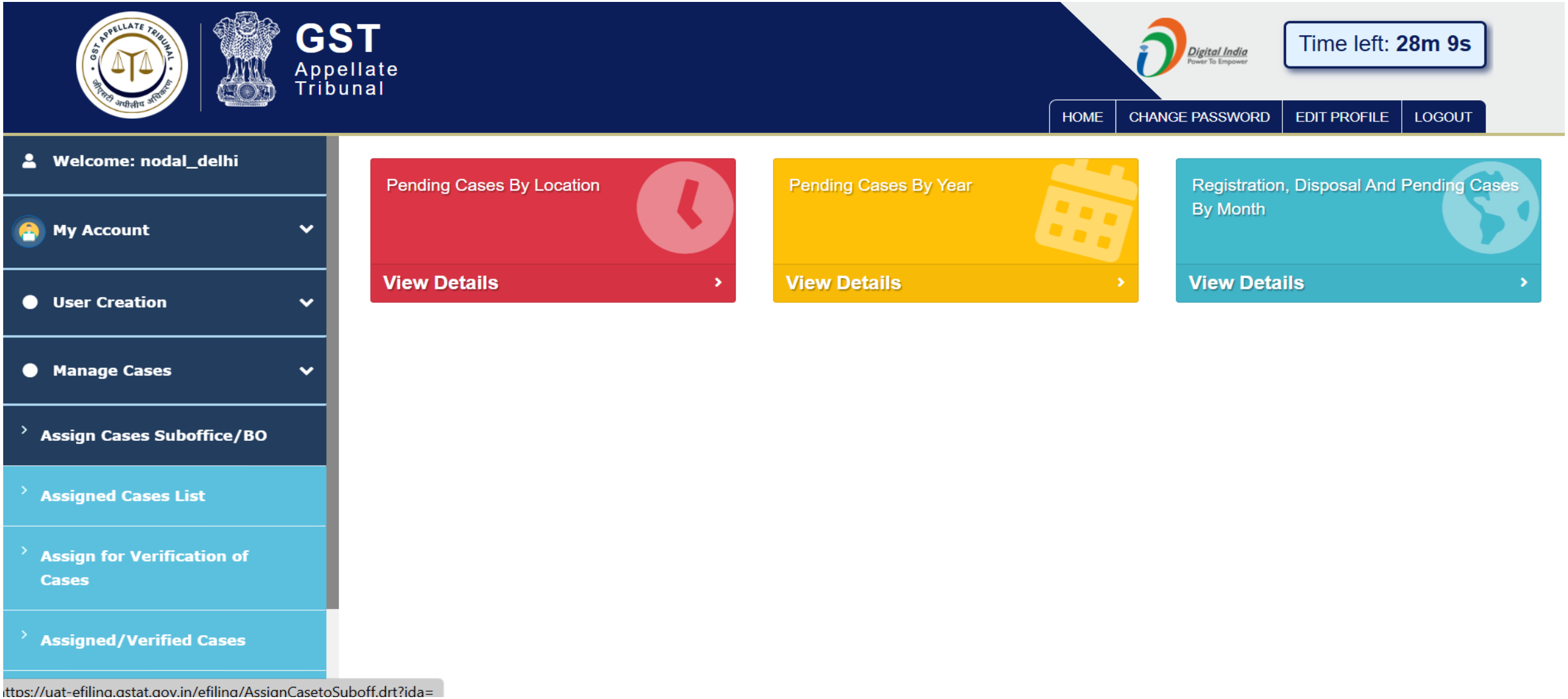
e-Filing Workflow : BO Login

After clicking on Submit, a message will appear confirming that the case is successfully verified by Tax Official (BO)



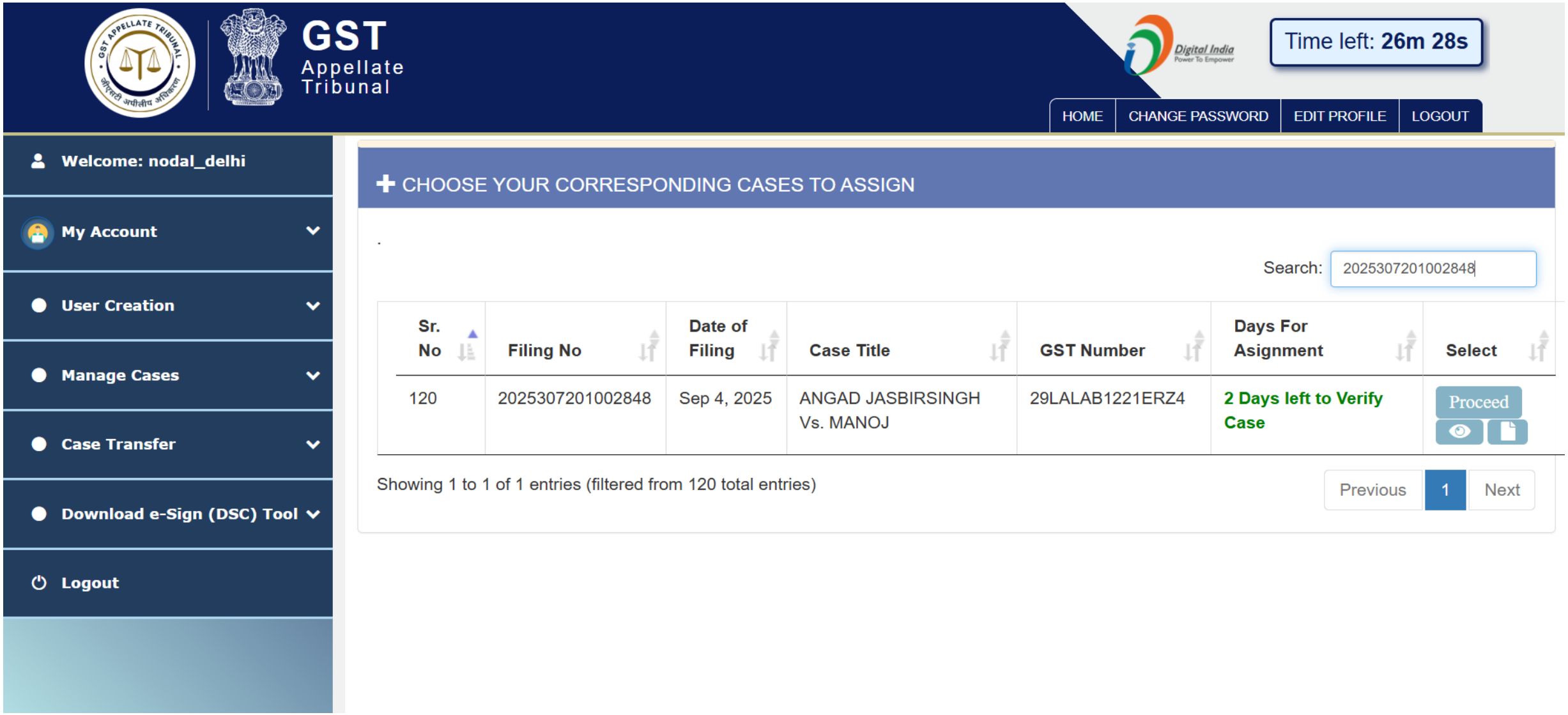
e-Filing Workflow : Nodal Login

In the Nodal login, the user shall again click Manage Case → Assign For Verification of Cases



e-Filing Workflow : Nodal Login

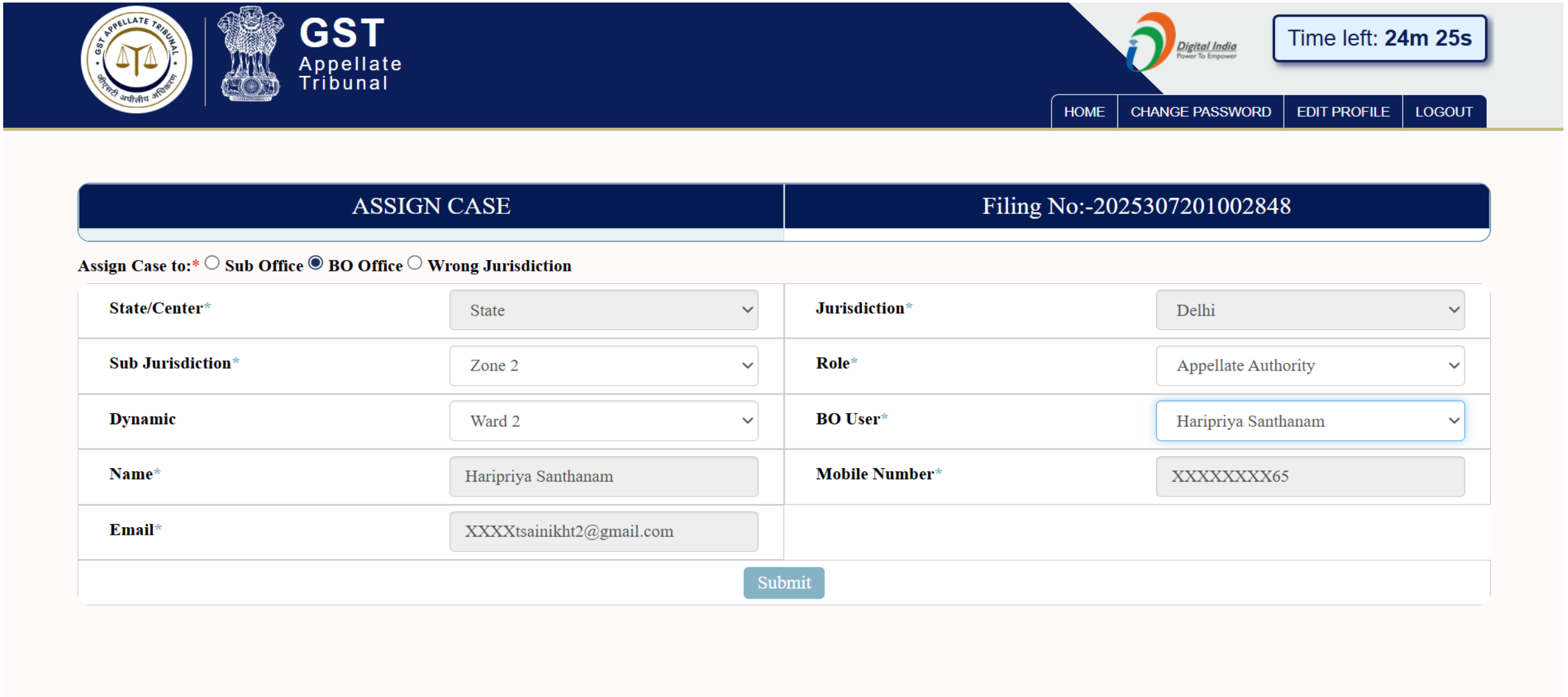
The user shall search the case which was approved by the BO by its filing number and click on ‘Proceed’



Ver : 2.7

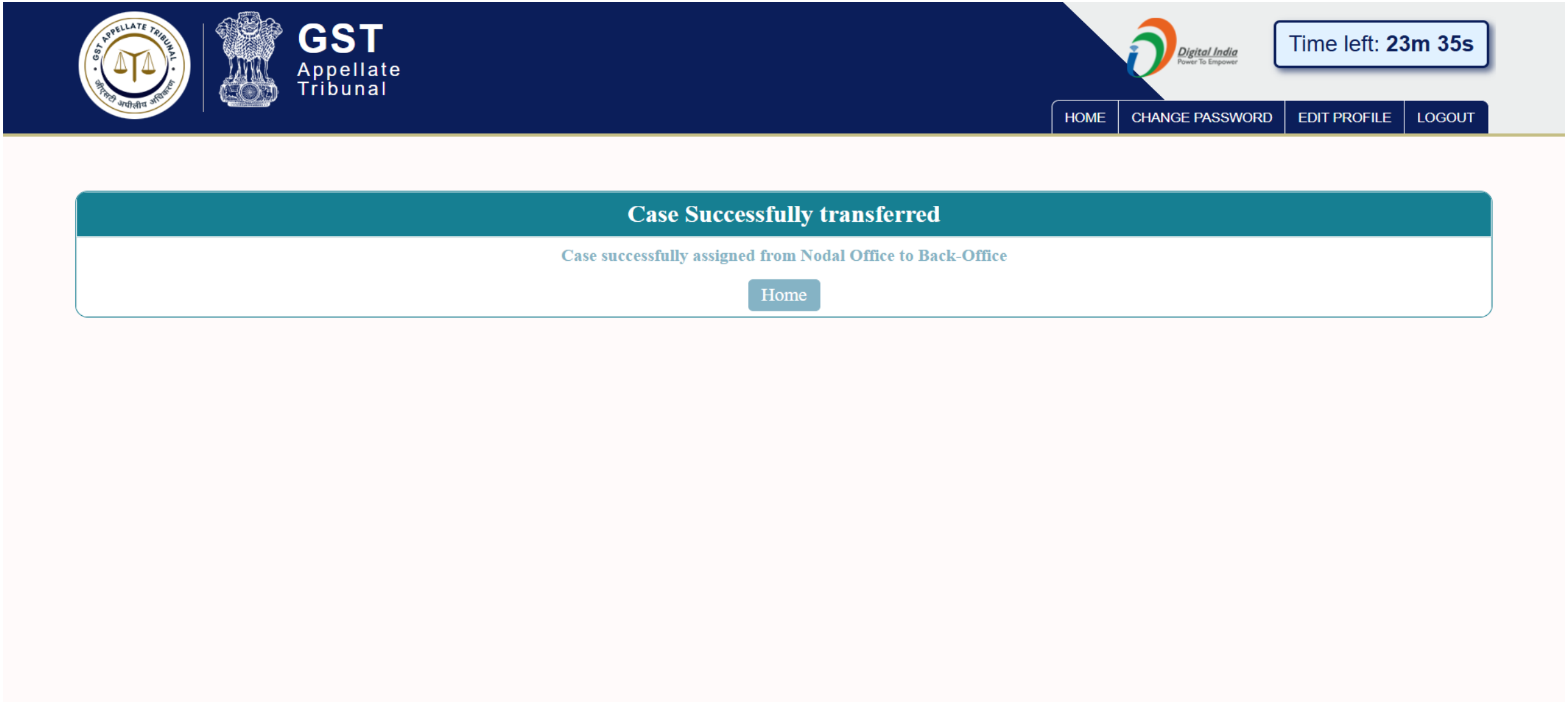
e-Filing Workflow : Nodal Login

The user shall click on Submit to proceed.



e-Filing Workflow : Nodal Login

After clicking on Submit, a message will appear confirming that the case is successfully assigned from the Nodal Office to the Back-Office.



Support & Resources Portal Access

- For assistance or queries, please utilize the 'Help', 'FAQ', or 'Contact Us' sections available on the GSTAT e-Filing portal.
- Utilize the "Forgot User ID / Password" and "Unlock Account" features on the login page, if needed.

Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

User Manual Version – 2.8

Publication Date- 22 Sept 2025

GSTAT e-Filing Portal

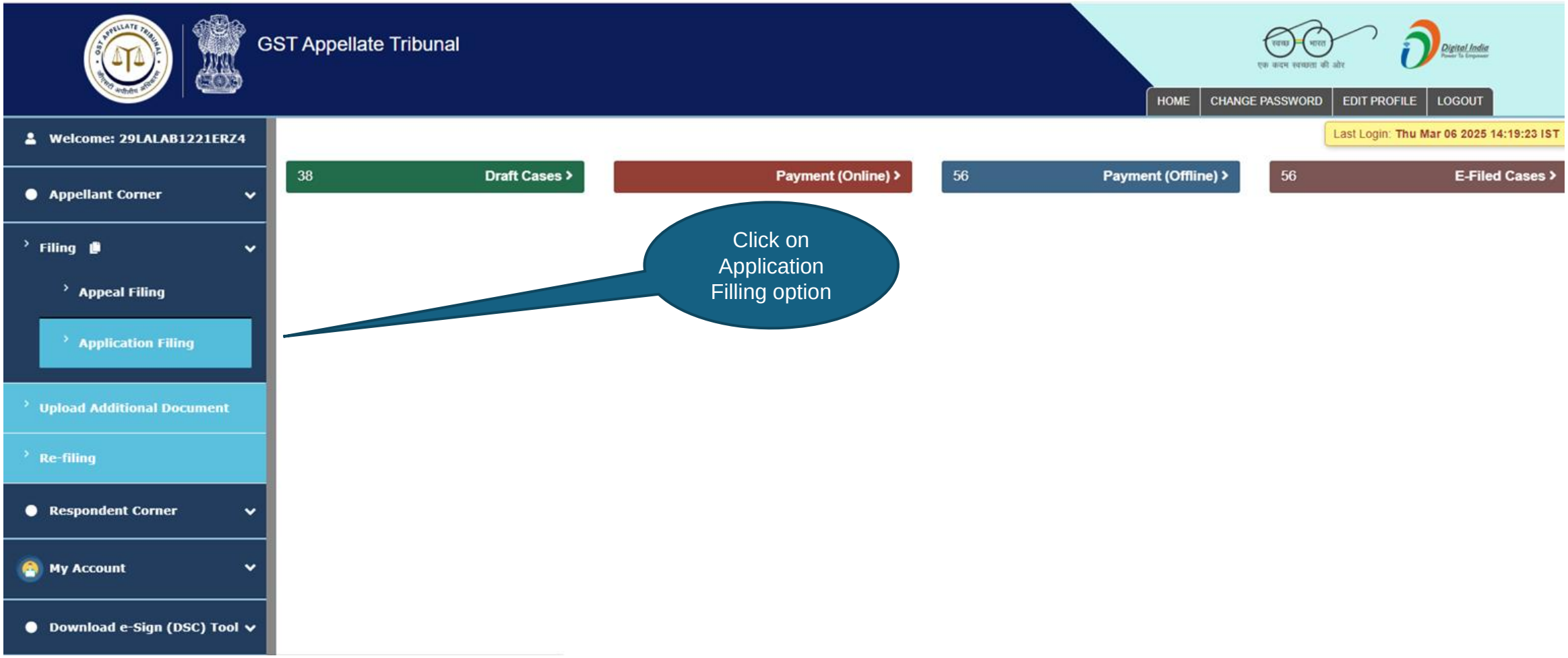
User Manual | Application Filing

Guide to Online Filing of Appeals and Applications

Issuing Authority: Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

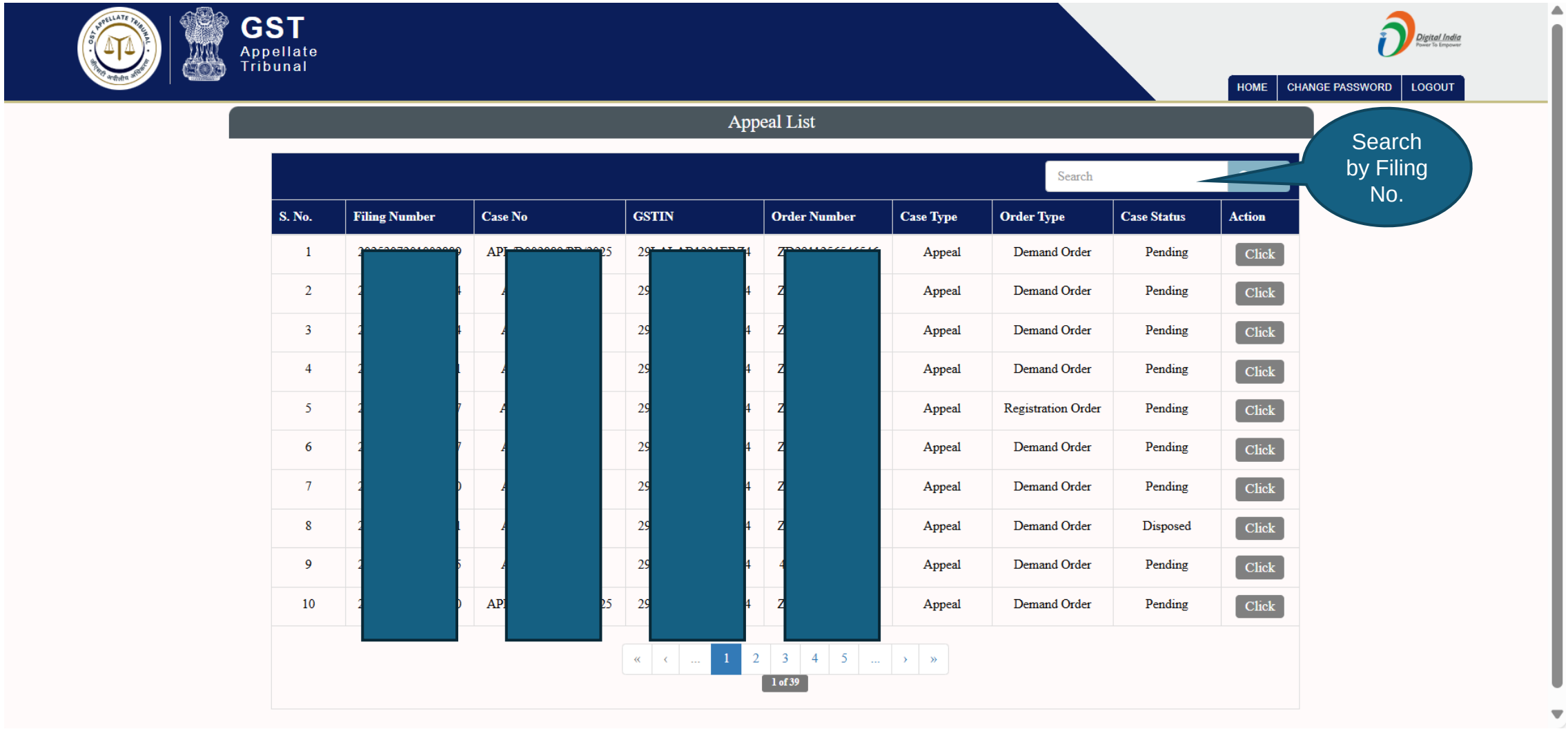
e-filing Workflow: Application Filling

When user logs in, Application Filling option is available in the sidebar menu as shown below.



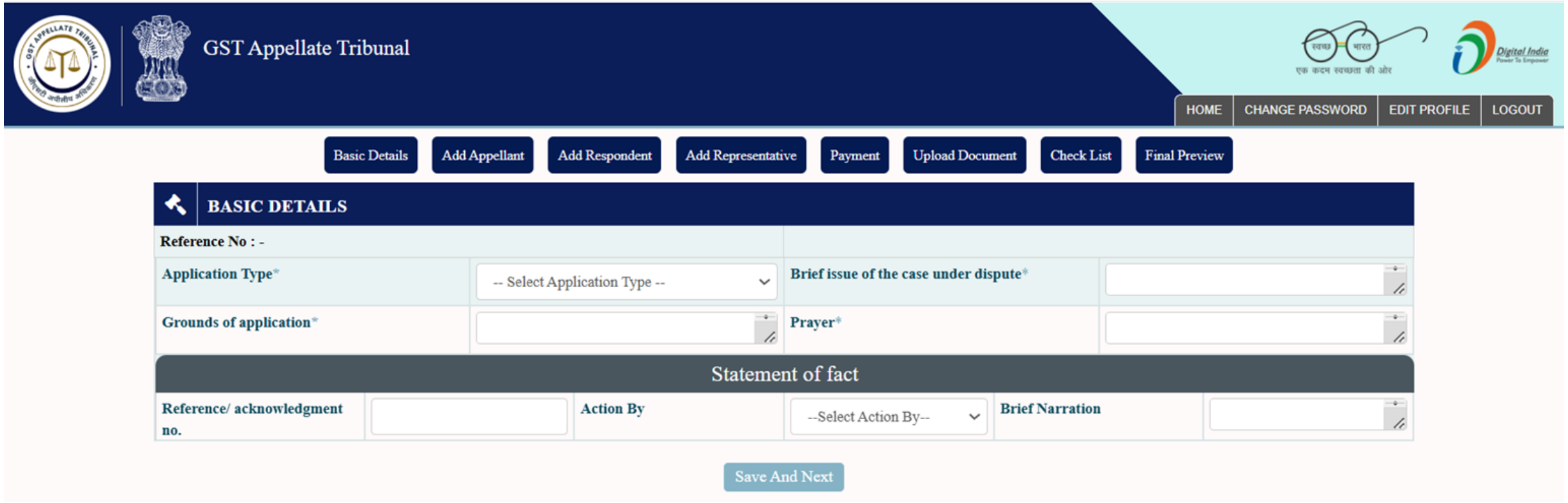
e-filing Workflow: Appeal List

After clicking on Application Filling the list of appeal filling window will appear.



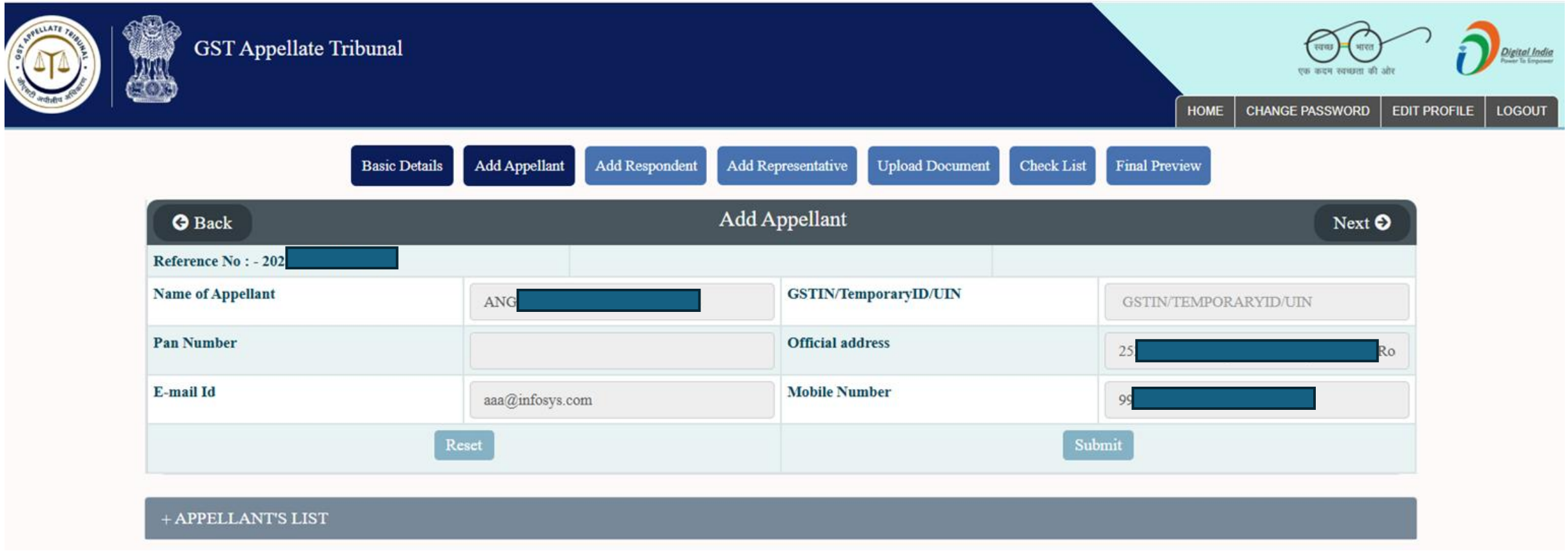
e-filing Workflow: Application Filling :Basic Details

When a user selects any appeal under which user wants to fill application below page will appear for user to provide details.



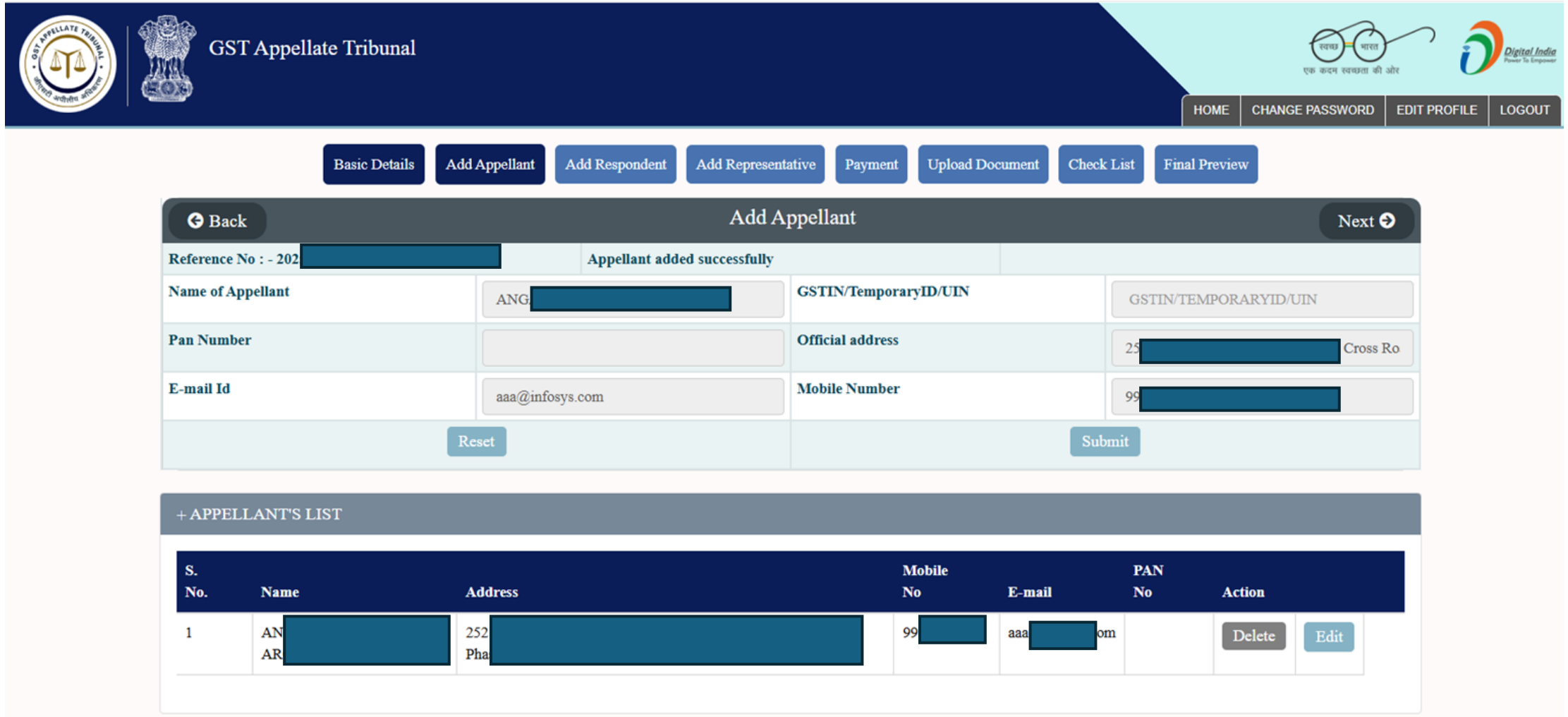
e-filing Workflow: Add Appellant

On add appellant tab appellant details will appear



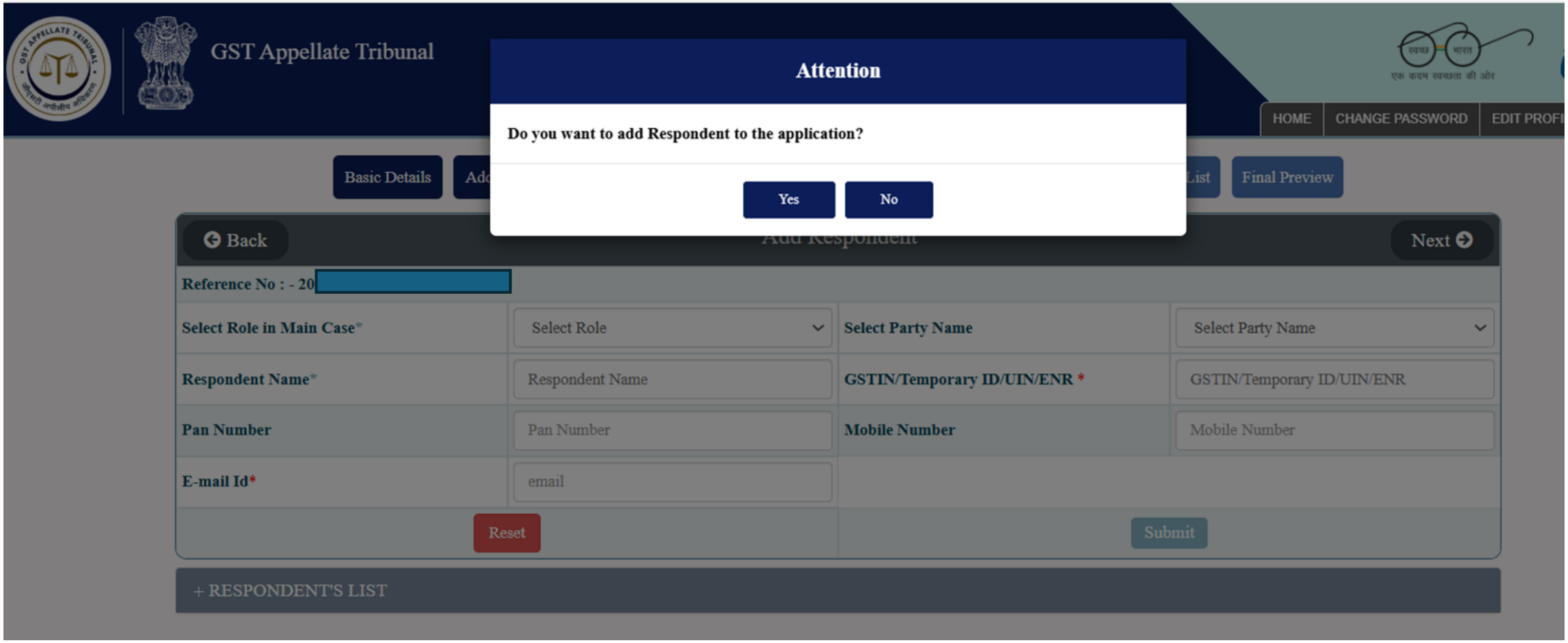
e-filing Workflow: Add Appellant

After adding details of appellant user can view the required details.



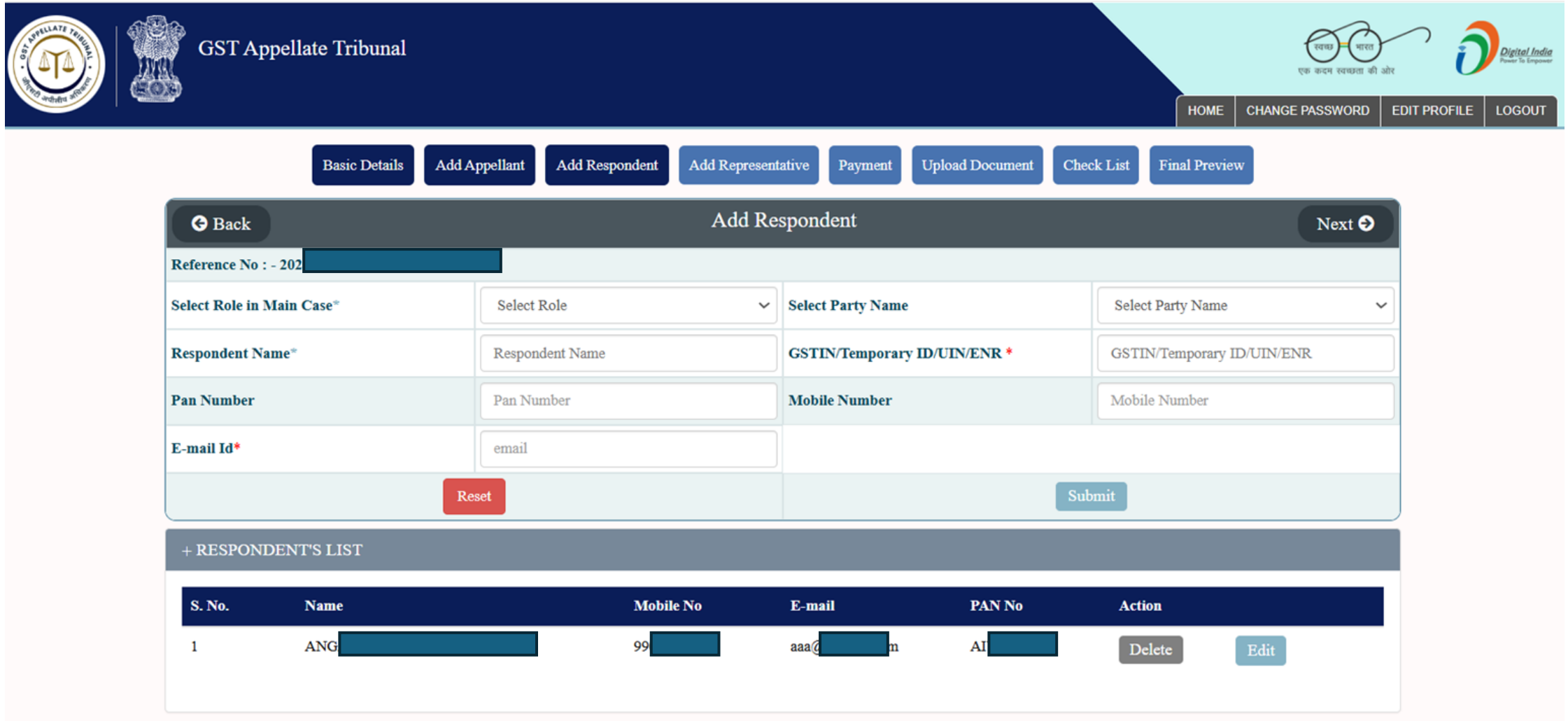
e-filing Workflow: Add Respondent

After clicking on add respondent this window will appear.



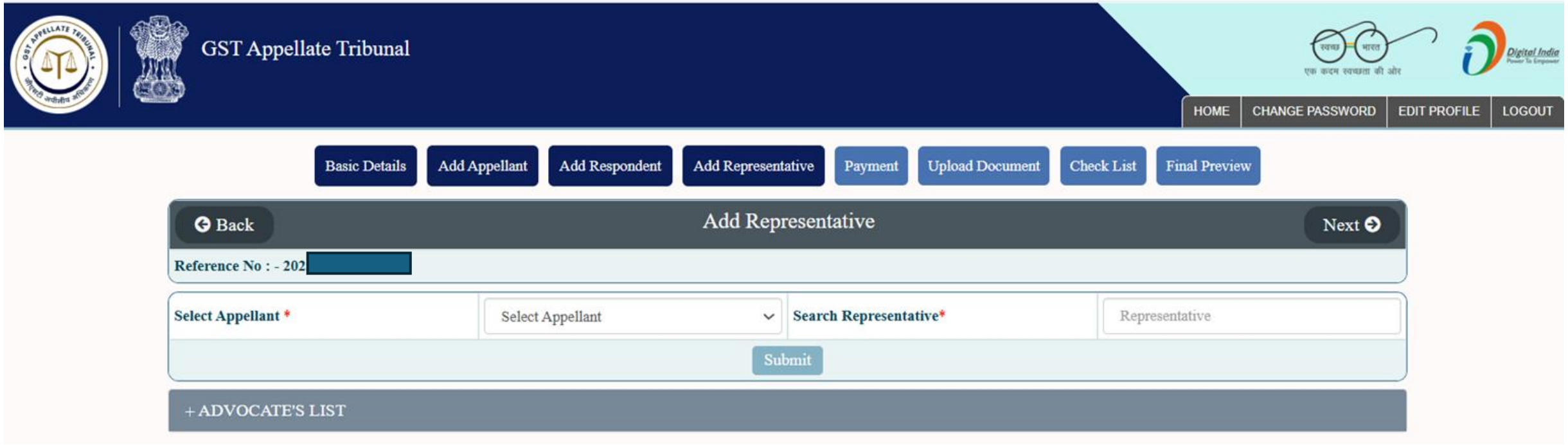
e-filing Workflow: Add Respondent

The details of respondent will appear on this window.



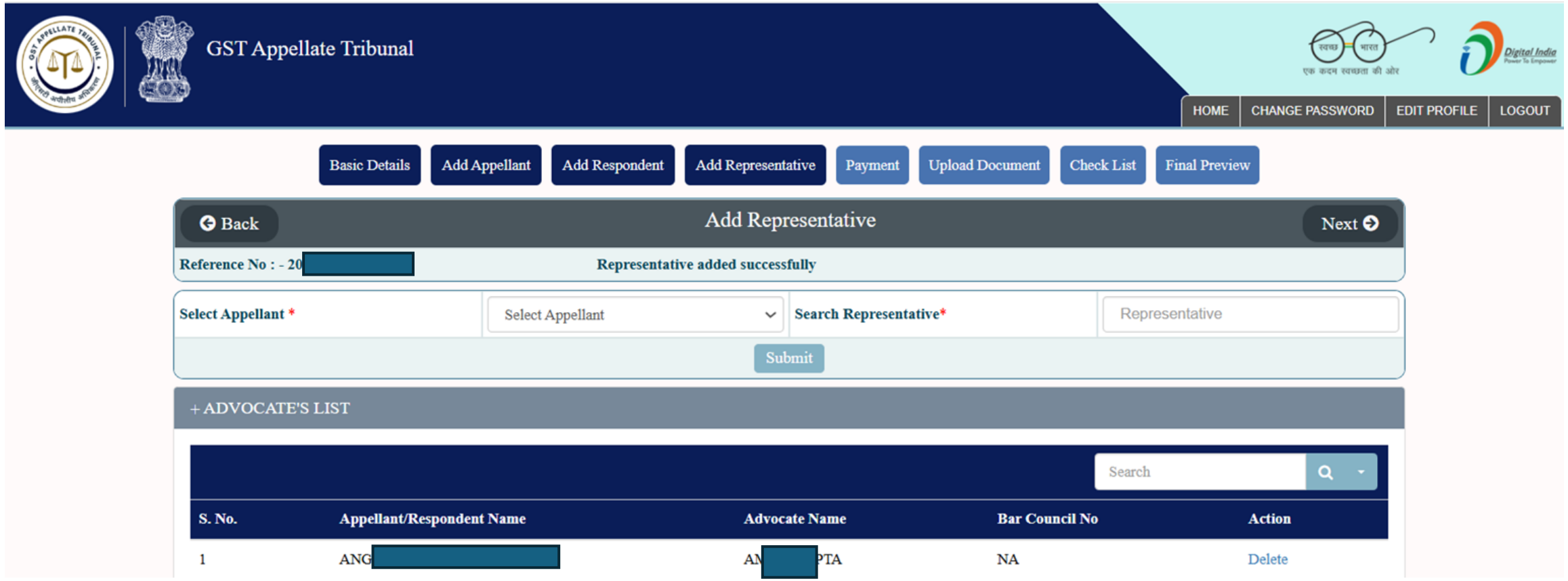
e-filing Workflow: Add Representative

After clicking on add representative.



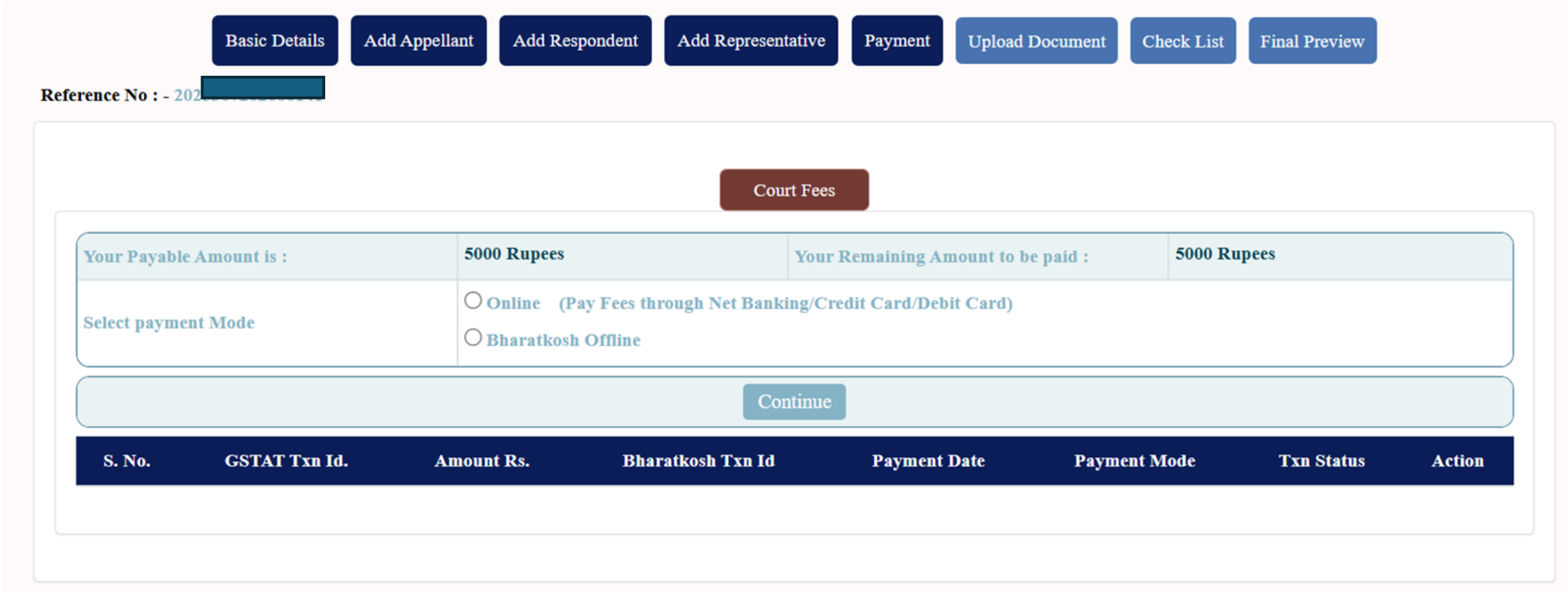
e-filing Workflow: Add Representative

The details of added representative will appear on this window.



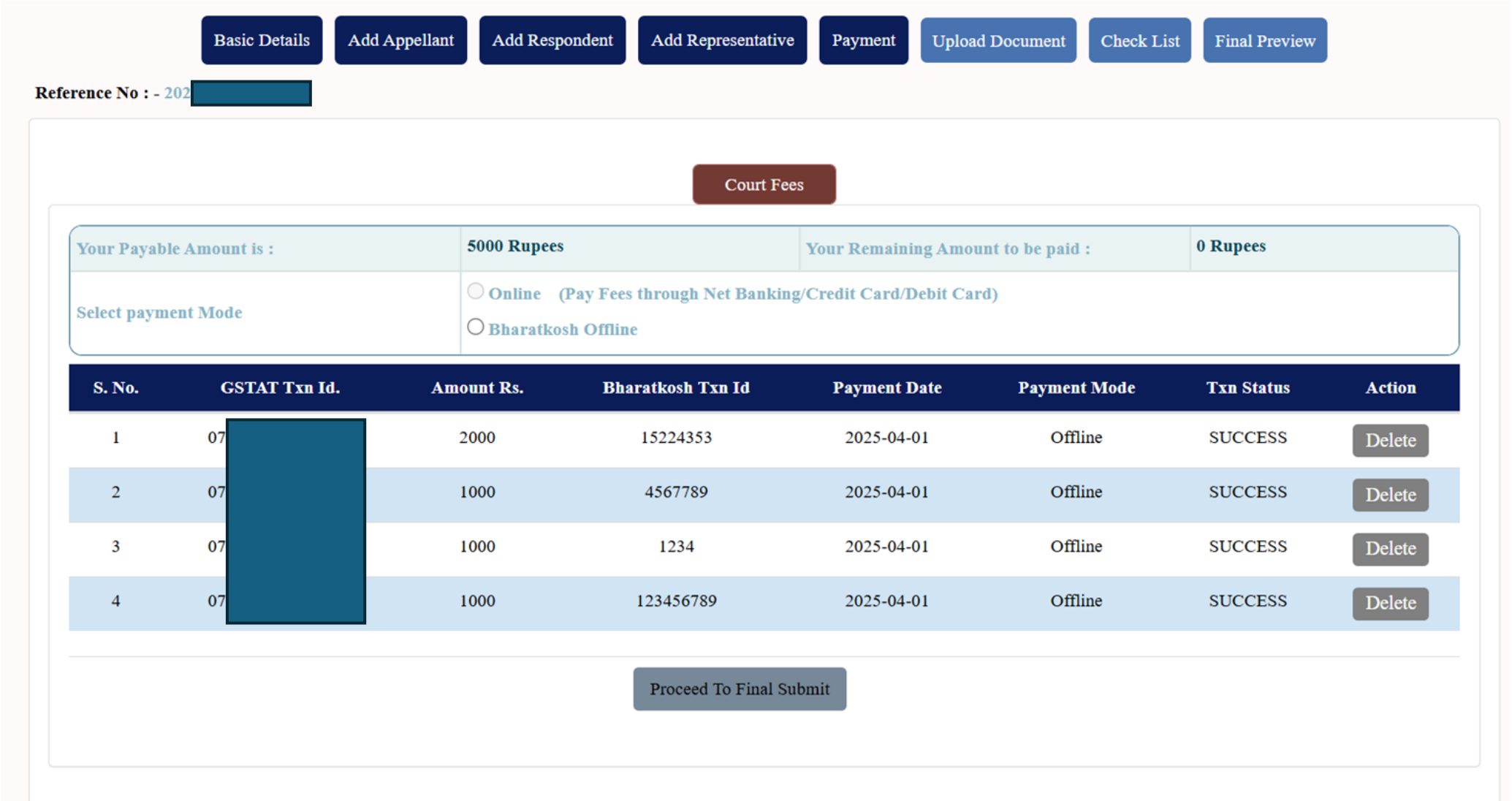
e-filing Workflow: Payment

After clicking on Payment, the details will appear on this window.



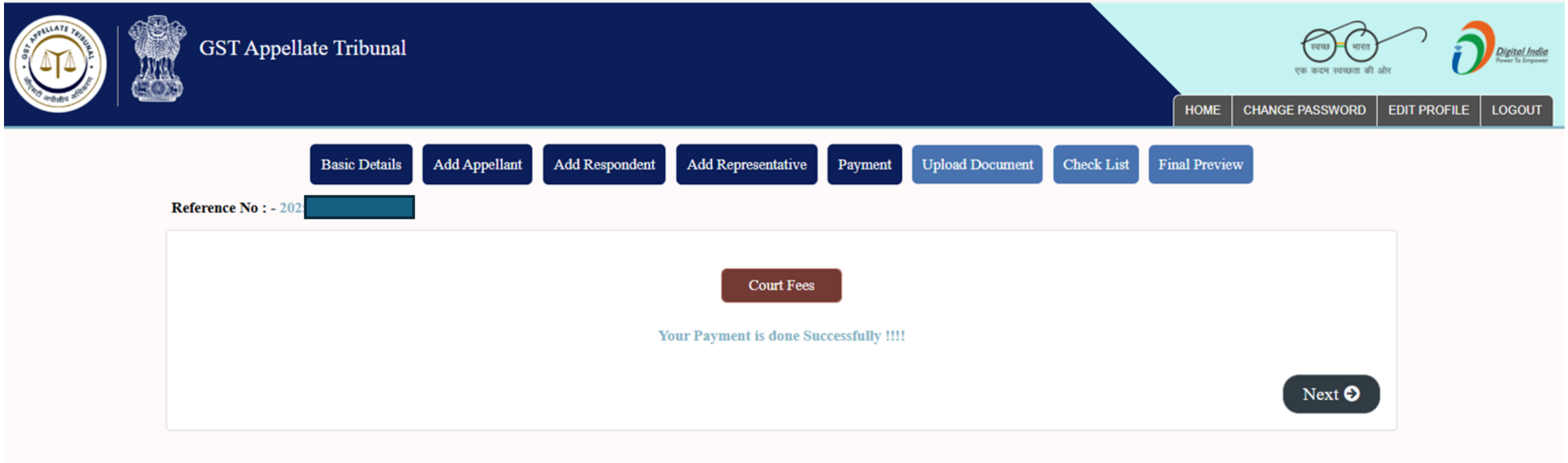
e-filing Workflow: Payment

By completing all payment details user clicks on proceed to final submit button.



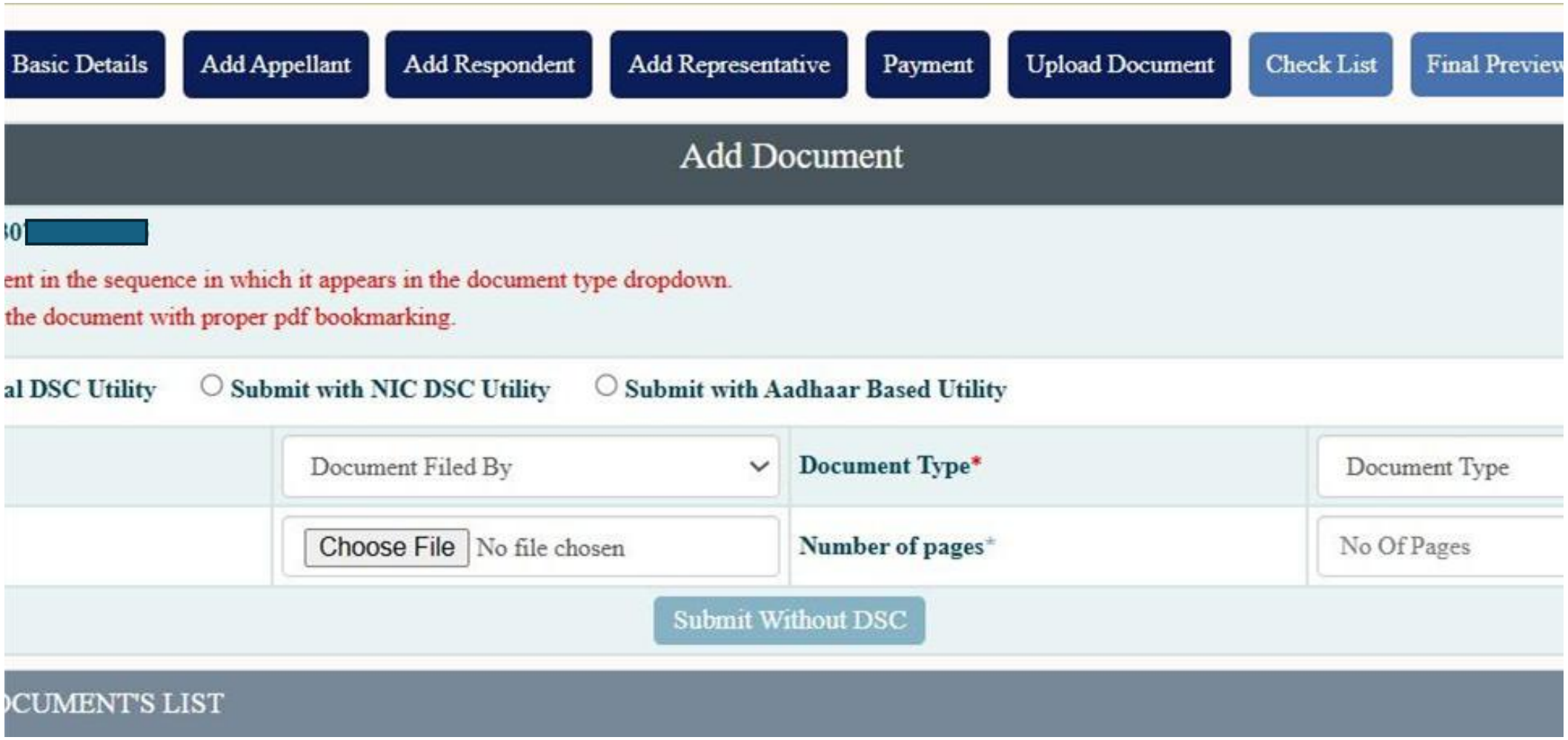
e-filing Workflow: Payment

When payment is successful then payment successful confirmation message will appear.



e-filing Workflow: Upload Document

When clicking on upload document then add document window will open in this user can add documents and submit.



e-filing Workflow: Check List

After clicking on check list user selects “Yes” and Y in this window.

GST Appellate Tribunal

HOME | CHANGE PASSWORD | EDIT PROFILE | LOGOUT

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

Reference No : - 202[redacted]

Date & Time : - Thu Mar 06 14:38:23 IST 2025

S.NO.	CheckList	Action	Remarks
1	Has the Application been prepared in English?	--Select	
2	Where any orders/notices/statements being uploaded with the Application were passed in a language other than English, has an English translation been uploaded?	--Select	
3	If an English translation has been uploaded, has an affidavit confirming the accuracy of the translation been uploaded by the person filing the Application?	--Select	
4	Have the details of the appellate/revisional authority (designation and office) been correctly and fully filled in the present application?	--Select	
5	Have the issues under dispute before the Tribunal been clearly stated in the present application?	--Select	
6	Have all documents uploaded with the present Application been digitally signed by the person uploading them?	--Select	
7	Have the fees as specified in rule 110(5) of the CGST Rules, 2017, been paid?	--Select	
8	Have all documents referred to in the application as being annexed with been uploaded with correct indexing in a single PDF?	--Select	

e-filing Workflow: Check List

After clicking on check list this window will appear below a submit button is available so that user can submit the checklist.

GST Appellate Tribunal

HOME | CHANGE PASSWORD | EDIT PROFILE | LOGOUT

8	Have all documents referred to in the application as being annexed with been uploaded with correct indexing in a single PDF?	--Select	
9	Has bookmarking/pagination been done according to the index?	--Select	
10	Have all documents uploaded been color scanned from the respective originals?	--Select	
11	Are all type-written documents required to be uploaded, typewritten on one side of A4 size paper with double spacing, justified horizontal alignment in the specified font and font size?	--Select	
12	Are all documents/enclosures fully and properly scanned in A4 size Black & White at the specified DPI resolution, with no pages missing?	--Select	
13	If Paper Books are included, are they properly paginated and indexed?	--Select	
14	Are all affidavits properly attested and identified?	--Select	
15	Have the details of the case in connection with/ in relation to which the present Application is being filed (including the case number) been correctly filled in the present application?	--Select	
16	Any other	--Select	

Submit

e-filing Workflow: Final Preview

A final preview window will appear including all details specified before till now and by clicking on print user can save the details and by clicking on final submit user can submit the form.

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

Reference No : - 20[redacted] **Date & Time : - Tue Apr 15 16:42:44 IST 2025**

PREVIEW AND CONFIRM FOR FINAL SUBMISSION

1. GSTIN/Temporary ID/UIN: **2**[redacted]
2. Name of the appellant: **A**[redacted]**A**
3. Address of the appellant: **252**[redacted]**23**
4. Respondent(s):
   1) Assistant Commissioner (L & J)
5. Order appealed against: **Demand Order** Number: **Z**[redacted]**0574P** Date: **26/07/2017**
6. Designation and Office of the Appellate Authority passing the order appealed against:
7. Date of communication of the order appealed against: **26/07/2017**
8.
   a) Details of order challenged before Appellate authority:
   Number: Date:
   (Specify the original order number and date passed by the proper officer which was challenged before the appellate authority e.g DRC/ REG/ INS/MOV/RFD etc)
   b) Order type: **Demand Order**
   c) Period of dispute From: **17/07/2017** To: **15/04/2025**
9. Details of the authority passing the order specified : (Specify designation and Office of the said authority)
   Designation: Office:
10. Act (CGST/ SGST/ IGST/ Cess) (*)
11. Details of Authorized Representative

Name of the authorized representative	Mobile number of AR	E-mail address of AR
Rajendra Prasad Gangula	99[redacted]	rajendraprasad.gangula@gmail.com

Verification

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

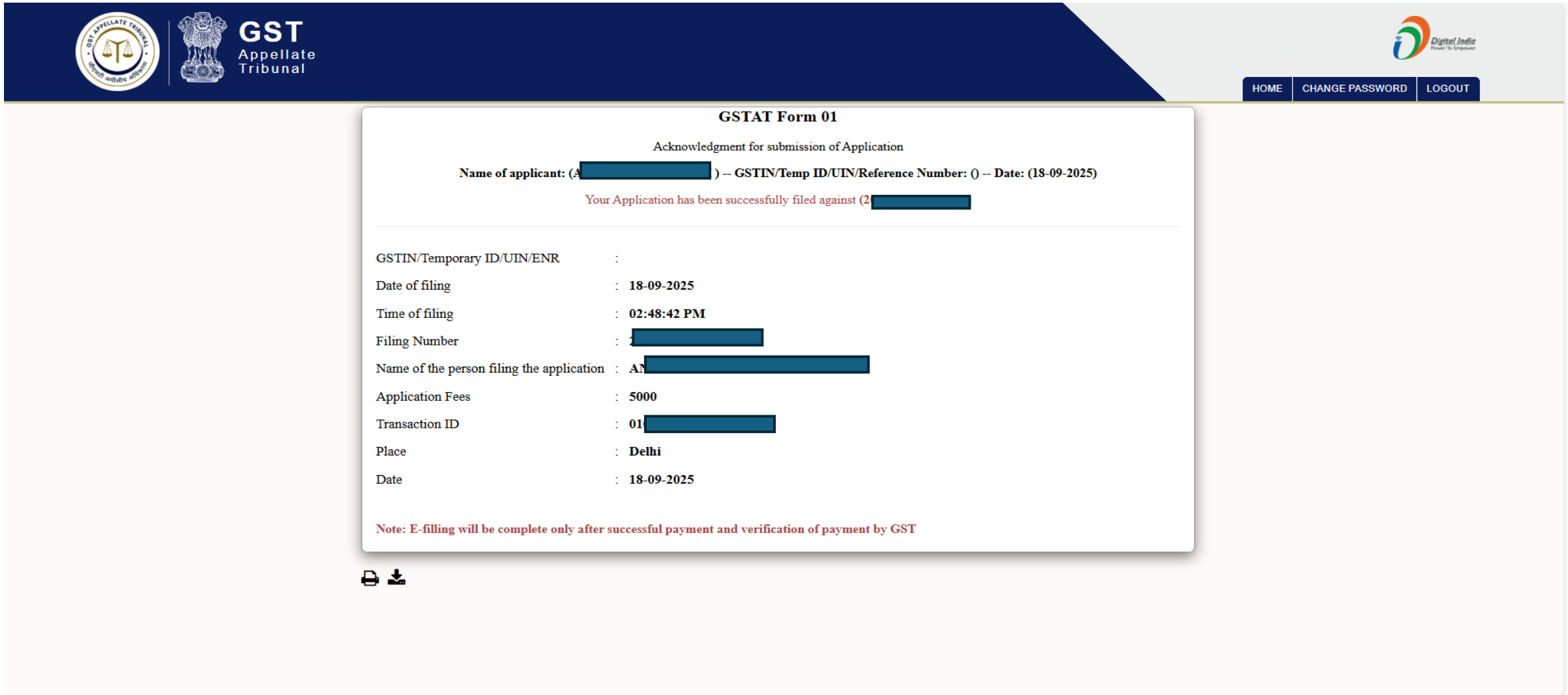
~Signature~

Place: **Delhi**
Name of the Applicant: **ANGAD JASBIRSINGH ARORA**
Date: **15-04-2025**
Designation/Status:

Print | Final Submit

e-filing Workflow: Application Submitted

The Acknowledgment for Submission of Application Window will appear like as shown below.



Support & Resources Portal Access

- For assistance or queries, please utilize the 'Help', 'FAQ', or 'Contact Us' sections available on the GSTAT e-Filing portal.
- Utilize the "Forgot User ID / Password" and "Unlock Account" features on the login page, if needed.

Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

User Manual Version – 2.8

Publication Date- 22 Sept 2025

GSTAT e-Filing Portal

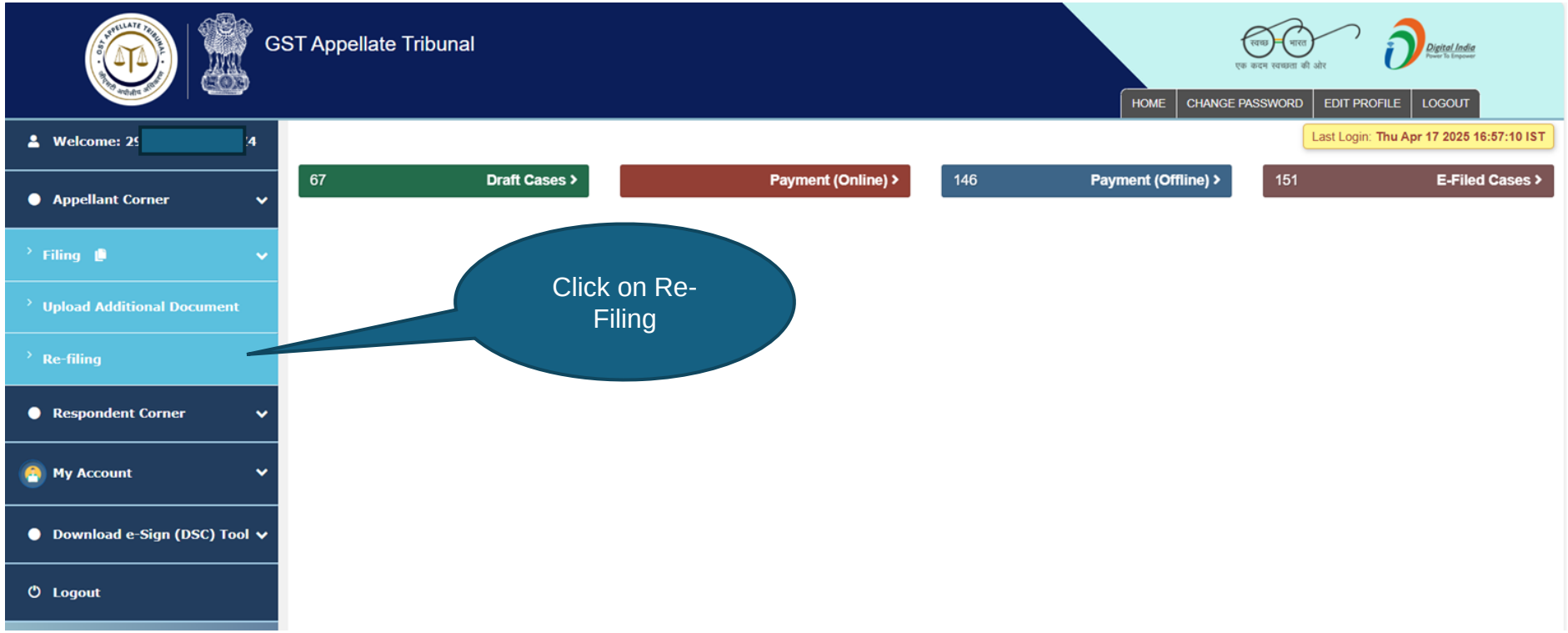
User Manual | Application Re-Filing

Guide to Online Filing of Appeals and Applications

Issuing Authority: Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

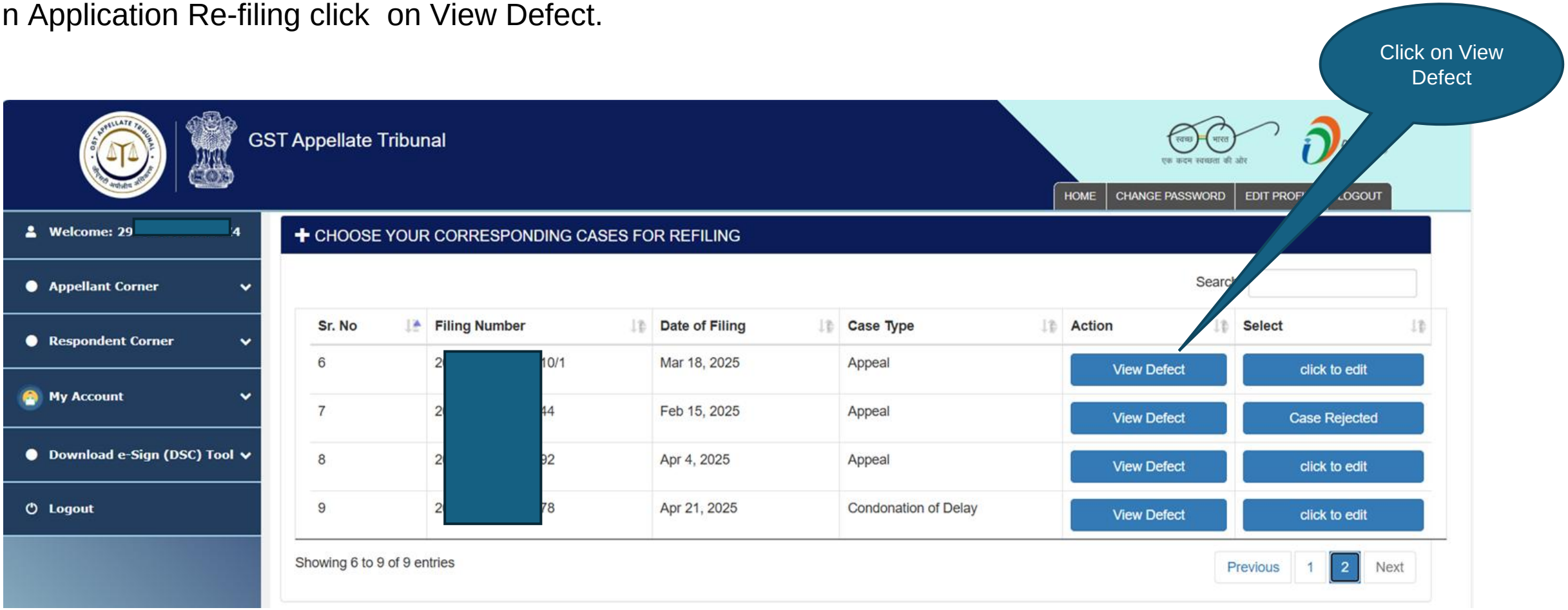
e-filing Workflow: Application Re-Filing

When User logs in, Appellant Corner is available on the sidebar menu, click on Re-filing option.



e-filing Workflow: Application Re-Filing

In Application Re-filing click on View Defect.



e-filing Workflow: Application Re-Filing

After clicking on View defect page, the generated defect- pdf will be appear here.

GSTAT
Delhi (PB)

Sl. No. 2[redacted]5 Dated 21/04/2025

Notice

Filing No. 20[redacted]80

ANG[redacted]RORA ... Appellant/Applicant

VS

Rajat Saini & Anr. .....Respondent

To,
AN[redacted]RORA

Subject- Appeal before Goods and services Tax Appellate Tribunal constituted under section 109 of the Central Goods and Services Tax Act, 2017 filed against the order no ZD290225000371W dated 10/02/2025 passed by Appellate/Revisional Authority under Section 107/108 of the Act-Regarding

You are hereby informed that upon scrutiny of the above noted appeal/application filed by you in terms of rule ____ of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2024, the following defects have been noted: -

Defect List

1.	not requried
2.	not requried
3.	not requried

The aforesaid defects have also been communicated to you on the copy/link sent to

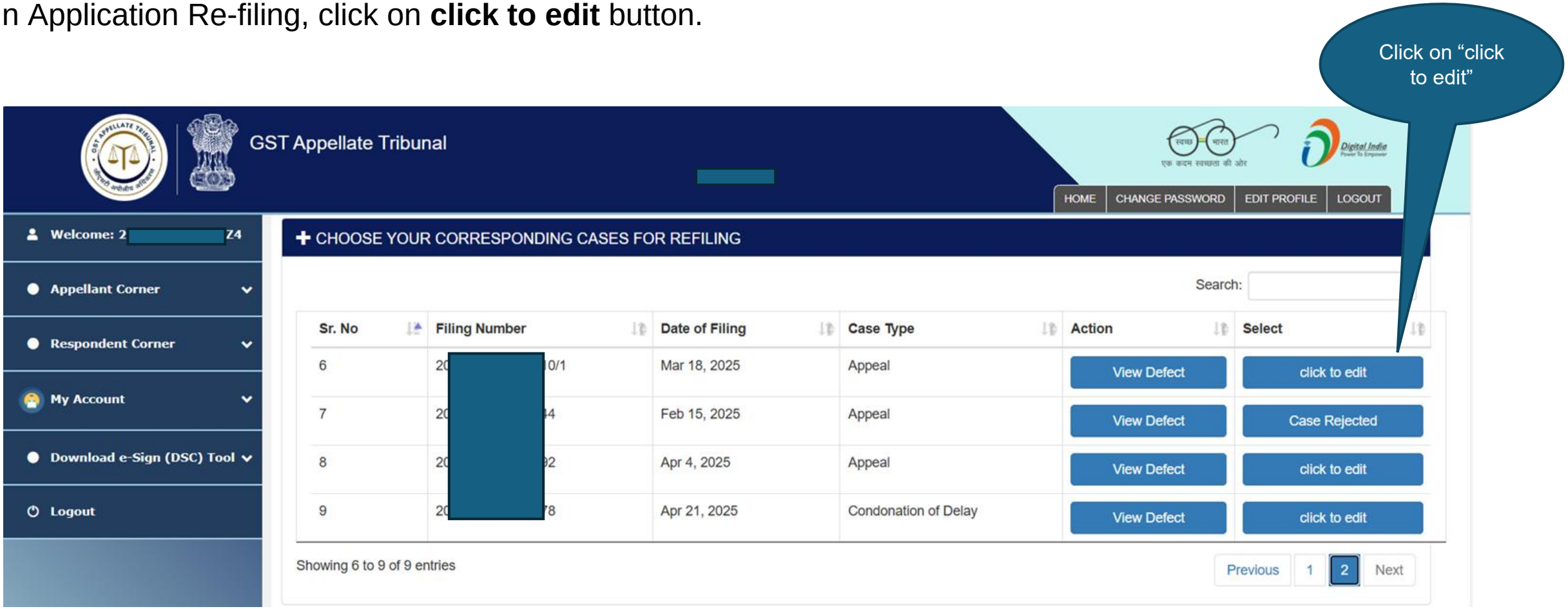
you on your email/phone.

You are hereby directed to remove the said defects and re-submit the said appeal/application on the portal within 21 days of the date of this notice/on or before 21/05/2025, failing which the said appeal/application is liable to be rejected

Registrar/ Add Registrar/ Joint Registrar : registrar
GSTAT,
Delhi (PB)

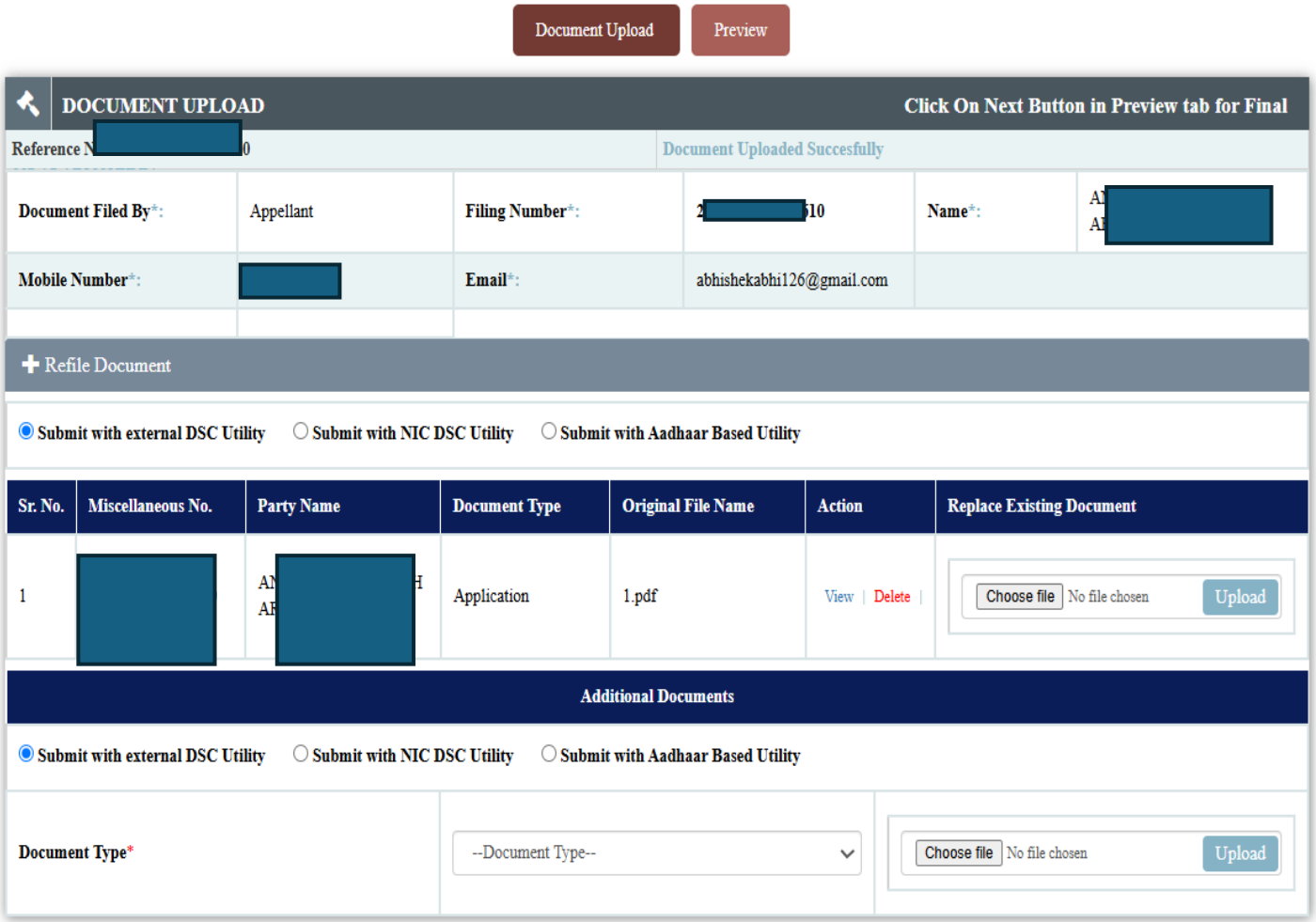
e-filing Workflow: Application Re-Filing

In Application Re-filing, click on **click to edit** button.



e-filing Workflow: Application Re-Filing

When uploading document select a document then click on upload button.



e-filing Workflow: Application Re-Filing

After clicking on preview button the full preview page will appear here.

Document Upload | Preview

Reference No : [redacted] **Date & Time :** [redacted]2025

PREVIEW AND CONFIRM FOR FINAL SUBMISSION

1. GSTIN/Temporary ID/UIN:
2. Name of the appellant:
3. Address of the appellant:
4. Respondent(s):

Name of Respondent	Address of Respondent
NA	

5. Details of application and against which appeal we are filing: **Rectification of Mistake**
6. Act (CGST/ SGST/ IGST/ Cess) (*)
   1) CGST & SGST
7. Details of Authorized Representative

Name of the authorized representative	Mobile number of AR	E-mail address of AR
Krishna Kumar Singh	9335242104	krishna21144@gmail.com

Verification

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

~Signature~

Place: **Delhi**
Name of the Applicant:
Date: **21-07-2025**
Designation/Status:

e-filing Workflow: Application Re-Filing

After submitting, The final receipt will appear as shown below.

Support & Resources Portal Access

- For assistance or queries, please utilize the 'Help', 'FAQ', or 'Contact Us' sections available on the GSTAT e-Filing portal.
- Utilize the "Forgot User ID / Password" and "Unlock Account" features on the login page, if needed.

Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

User Manual Version – 2.8

Publication Date- 22 Sept 2025

GSTAT e-Filing Portal

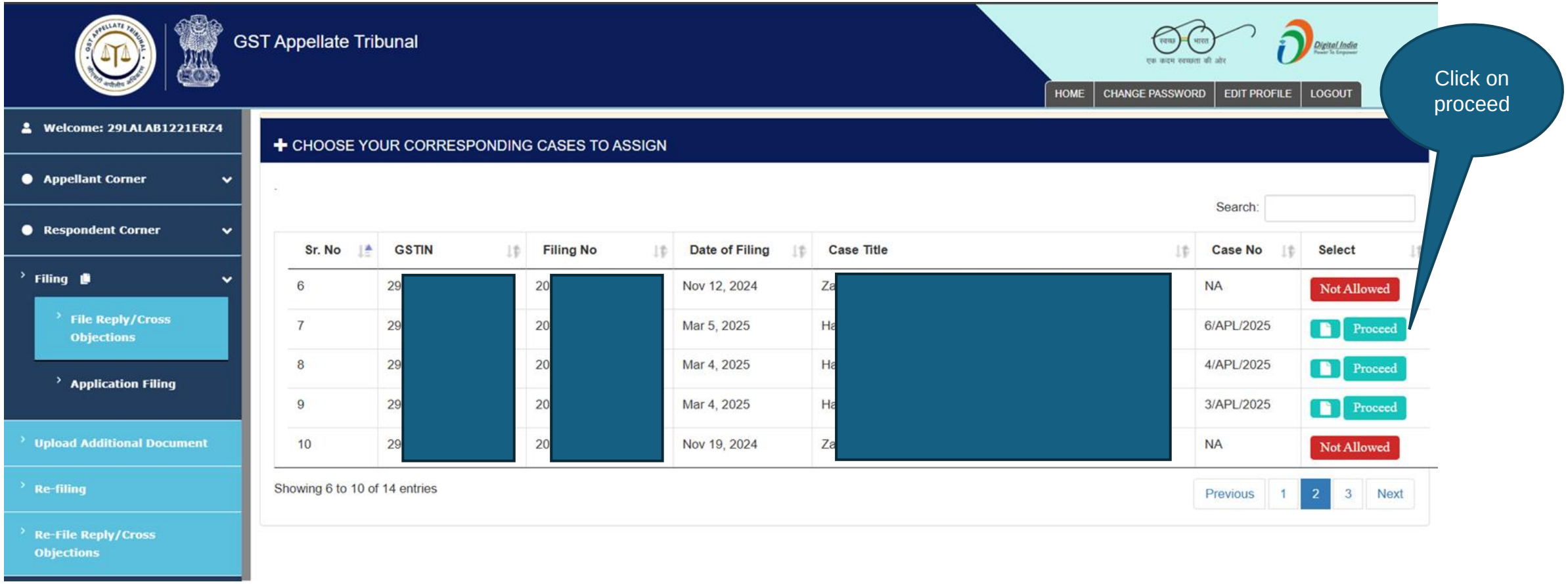
User Manual | Cross Objection Filing

Guide to Online Filing of Appeals and Applications

Issuing Authority: Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

Cross Objection filing Workflow: Cross Objection Filling

After login, click on **Filling** option and then click on **File Reply/Cross Objections**. After clicking on proceed button user will be able to view the basic details.

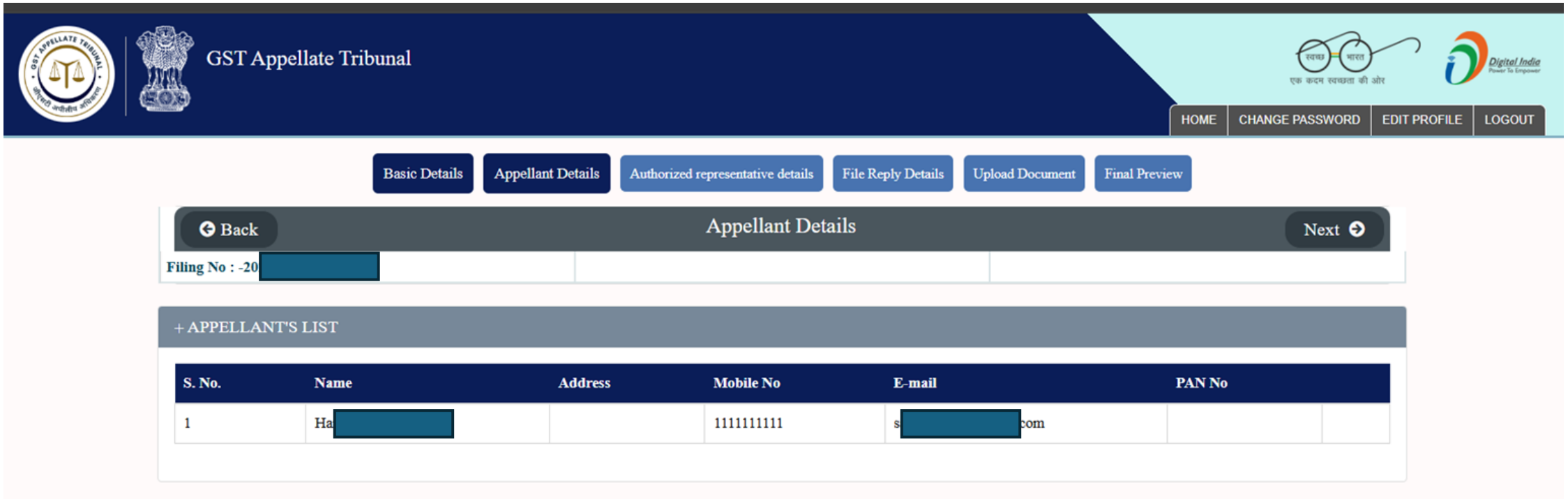


Cross Objection filing Workflow: Basic Details

The basic details window will appear as shown below.

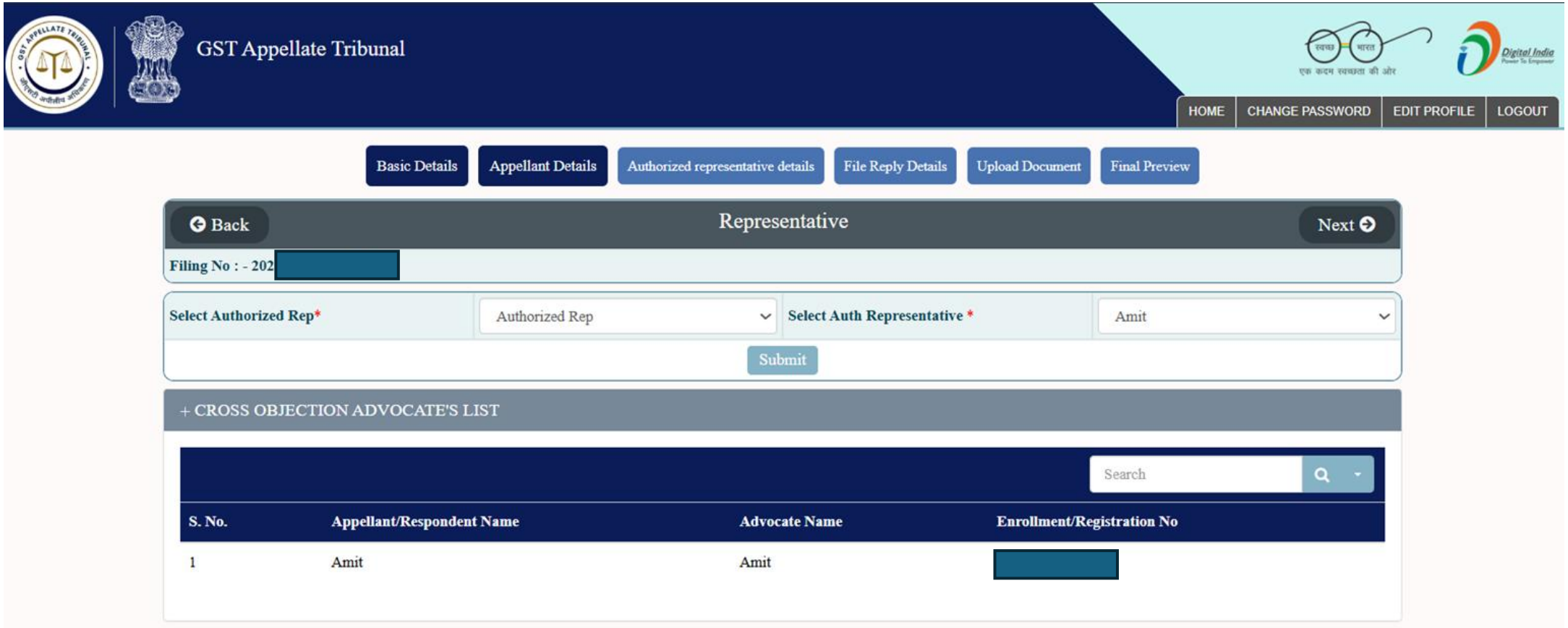
Cross Objection Filing Workflow: Appellant Details

Click on **Appellant Details** the details appear as shown below.



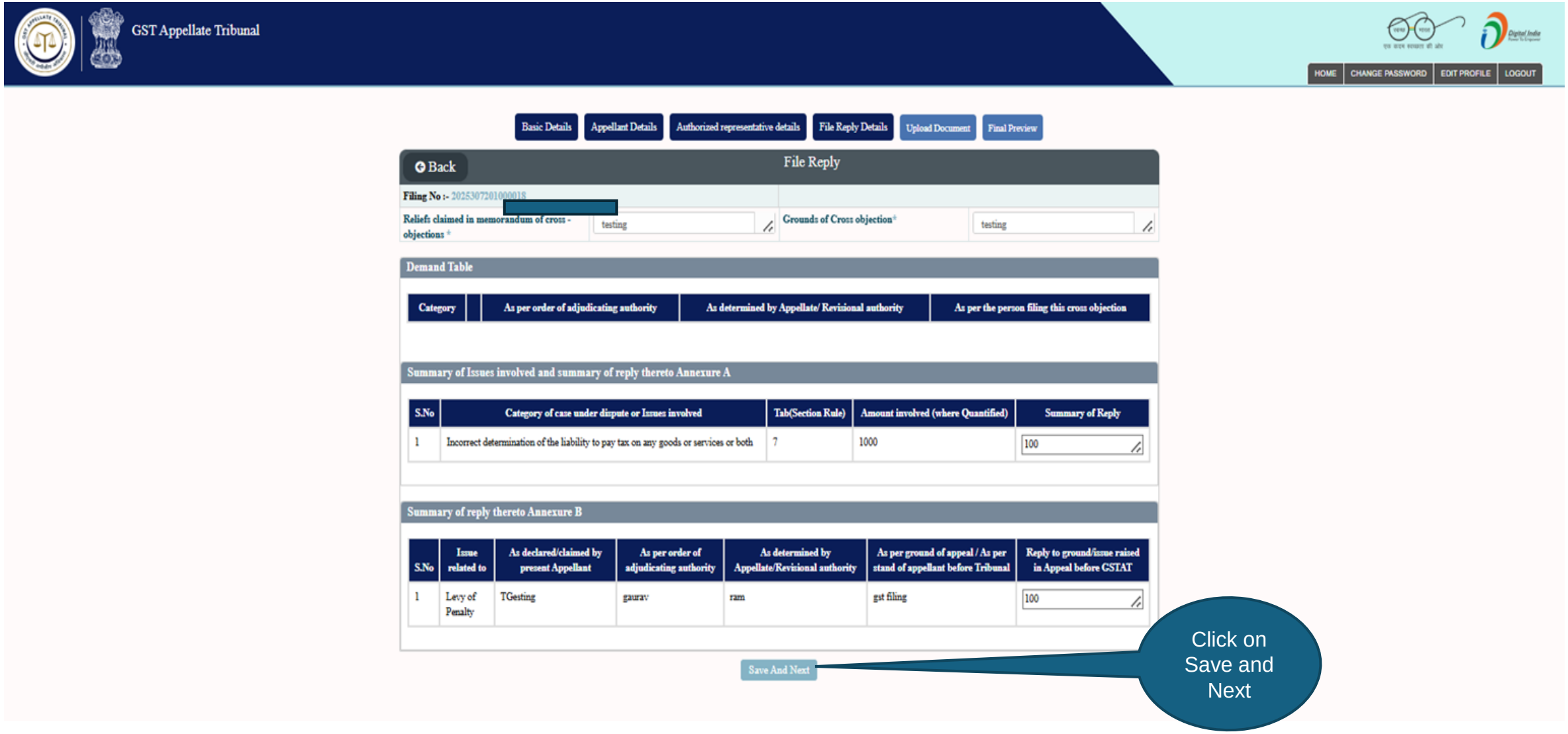
Cross Objection Filing Workflow: Authorized Representative Details

Click on **Authorized representative details** the details appear as shown below.



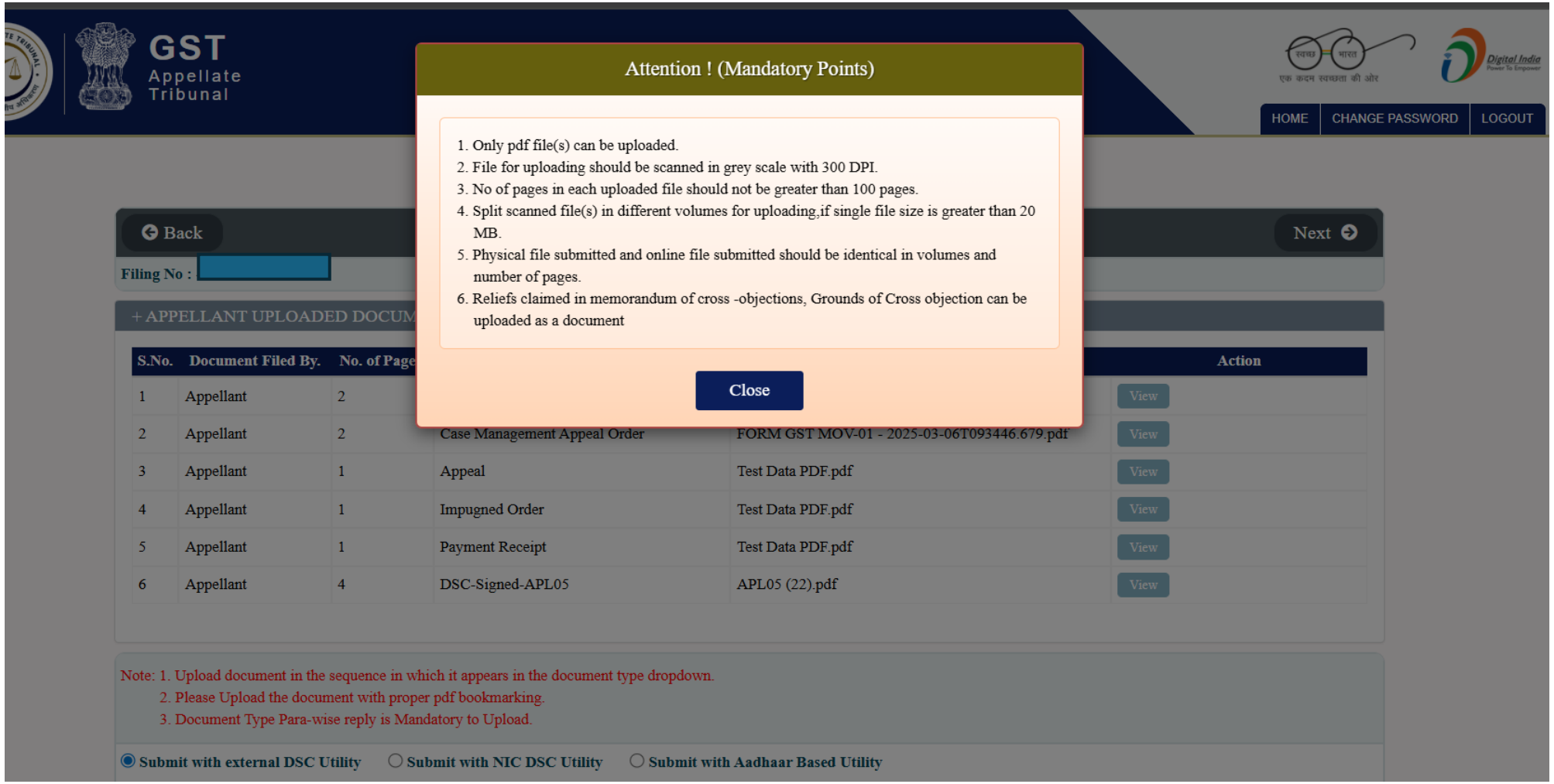
Cross Objection Filing Workflow: File Reply Details

Click on **File Reply Details** appear as shown below. Click on save and next to save and proceed further.



Cross Objection filing Workflow: File Reply Details

Click on **Document Upload** then a pop-up message will appear as shown below. Click on close to move further.



Cross Objection Filing Workflow: Upload Document

When clicking on **Uploaded Document** tab the details will appear like this as shown below.

Basic Details | Appellant Details | Authorized representative details | File Reply Details | Upload Document | Final Preview

Back — Add Document — Next

Filing No : -2025107201000400

+ APPELLANT UPLOADED DOCUMENT'S LIST

S.No.	Document Filed By.	No. of Pages.	Document Type	Document Name	Action
1	Appellant	2	Appeal	APL07.pdf	View
2	Appellant	4	Impugned Order	APL05.pdf	View
3	Appellant	4	Payment Receipt	APL05.pdf	View
4	Appellant	4	DSC Signed APL07	APL05.pdf	View
5	Respondent	2	DSC Signed APL06	1.pdf	View

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. Document Type Para-wise reply is Mandatory to Upload.

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

+ CROSS UPLOADED DOCUMENT'S LIST

S.No.	Document Filed By.	No. of Pages.	Document Type	Document Name	Action
1	Respondent	2	Reply	1.pdf	View Delete
2	Respondent	2	Para-wise reply	1.pdf	View Delete

Cross Objection Filing Workflow: Final Preview

When clicking on **Final Preview** the details will appear like this as shown below.

Basic Details | Appellant Details | Authorized representative details | File Reply Details | Upload Document | Final Preview

Back

File Reply/Cross Objection (Final Preview)

Filing No :- 2[redacted]

FORM GST APL-06
[See rule 110(2)]
Cross-objections before the Appellate Tribunal under sub-section (5) of section 112

Sr.No.	Particulars	
1.	Appeal No: A[redacted]	Date of filing: 2025-03-21
2.	Present Cross-objection being filed by: • GSTIN/Temporary ID/UIN/CRN/ARN: 2[redacted] • Name: A[redacted]A • e-mail id: k[redacted] • Contact number: 9[redacted] • Address for communication: 28[redacted]03	
3.	Order no-*(Order of the Appellate/Revisional authority)*: Z[redacted]	Date: 15/11/2024
4.	Designation and Address of the officer passing the order appealed against: • Designation : • Order pass by: Au[redacted]	
5.	Date of communication of the order appealed against: • 2025-03-21	
6.	Name of the representative, where available:	
7.	Details of the case under dispute	
(i)	Period of dispute: From : To :	

(ii)

Amount under dispute	Central Tax	State/ UT Tax	Integrated Tax	Cess
fees	0.0	0.0	0.0	0.0
interest	0.0	0.0	0.0	0.0
penalty	0.0	0.0	0.0	0.0
tax	0.0	0.0	0.0	0.0
others	0.0	0.0	0.0	0.0

(iii) Market value of seized goods, where one of the issues involved is seizure/confiscation of goods - : 100

8. Summary of Issues involved and summary of reply thereto

S.No	Category of case under dispute or Issues involved	Tab(Section Rule)	Amount involved (where Quantified)	Summary of Reply
1	Order dropping show-cause in relation to registration	4	100	100

9. Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant taxpayer or the Commissioner of State/Central tax/UT tax, as the case may be - OR Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the person filing the present cross-objection -

10. Demand Table

Category		As per order of adjudicating authority	As determined by Appellate/ Revisional authority	As per the person filing this cross objection

11. Reliefs claimed in memorandum of cross -objections.. Testing

12. Summary of reply thereto

S.No	Issue related to	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/claimed by present Appellant	Reply to ground/issue raised in Appeal before GSTAT
1	Any other	TEST	TEST	TEST	TEST	Testing

13. Grounds of Cross-objection: Testing

14. Para-wise reply

S. No.	Document Filed By	No. of Pages	Document Type	Document Name	View Document
1	Respondent	1	Reply	sample.pdf	View
2	Respondent	1	Reply	Notice 4.pdf	View
3	Respondent	1	Reply	sample.pdf	View
4	Respondent	1	Para-wise reply	sample.pdf	View
5	Respondent	1	Reply	Notice 4.pdf	View
6	Respondent	1	Report	SAM2.pdf	View
7	Respondent	1	Proof-of-Service	sample.pdf	View
8	Respondent	1	Any-Other-Document	C11.pdf	View
9	Respondent	1	Proof-of-Service	C11.pdf	View

15. **Verification**

I, ANGA[redacted]ARORA hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed there from.
Verified today, the 15 day of April 2025.

Place:
Date: 15/04/2025

Signature:
Name of the person filing this cross-objection : CA
Designation/Status of the above person: ANGAD JASBIRSINGH ARORA

+ DSC-SIGNED APL-06

S.No.	Document Filed By.	No. of Pages	Document Type	Document Name	Action
1	Respondent	1	DSC Signed APL06	sample.pdf	View
2	Respondent	1	DSC Signed APL06	Notice 4.pdf	View

Submit

Print | Download PDF

Cross Objection Filing Workflow: Final Preview Receipt

A receipt will be generated after clicking on submit.

You have Successfully Filed Reply/Cross Objection

Filing No : 2[redacted] Cross Objection Reference No : 2[redacted]/1

Party Name : H[redacted] Filed Date: 2025-04-15

You have uploaded below Document

S. No.	Filing Number	Miscelleneous No	No of Pages	File Name
1	20[redacted]33	2[redacted]/1	1	sample.pdf
2	20[redacted]33	2[redacted]/1	1	Notice 4.pdf
3	20[redacted]33	2[redacted]/1	1	sample.pdf
4	20[redacted]33	2[redacted]/1	1	sample.pdf
5	20[redacted]33	2[redacted]/1	1	Notice 4.pdf
6	20[redacted]33	2[redacted]/1	1	SAM2.pdf
7	20[redacted]33	2[redacted]/1	1	sample.pdf
8	20[redacted]33	2[redacted]/1	1	C11.pdf
9	20[redacted]33	2[redacted]/1	1	C11.pdf

Receipt Print

Support & Resources Portal Access

- For assistance or queries, please utilize the 'Help', 'FAQ', or 'Contact Us' sections available on the GSTAT e-Filing portal.
- Utilize the "Forgot User ID / Password" and "Unlock Account" features on the login page, if needed.

Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

User Manual Version – 2.8

Publication Date- 22 Sept 2025

GSTAT e-Filing Portal

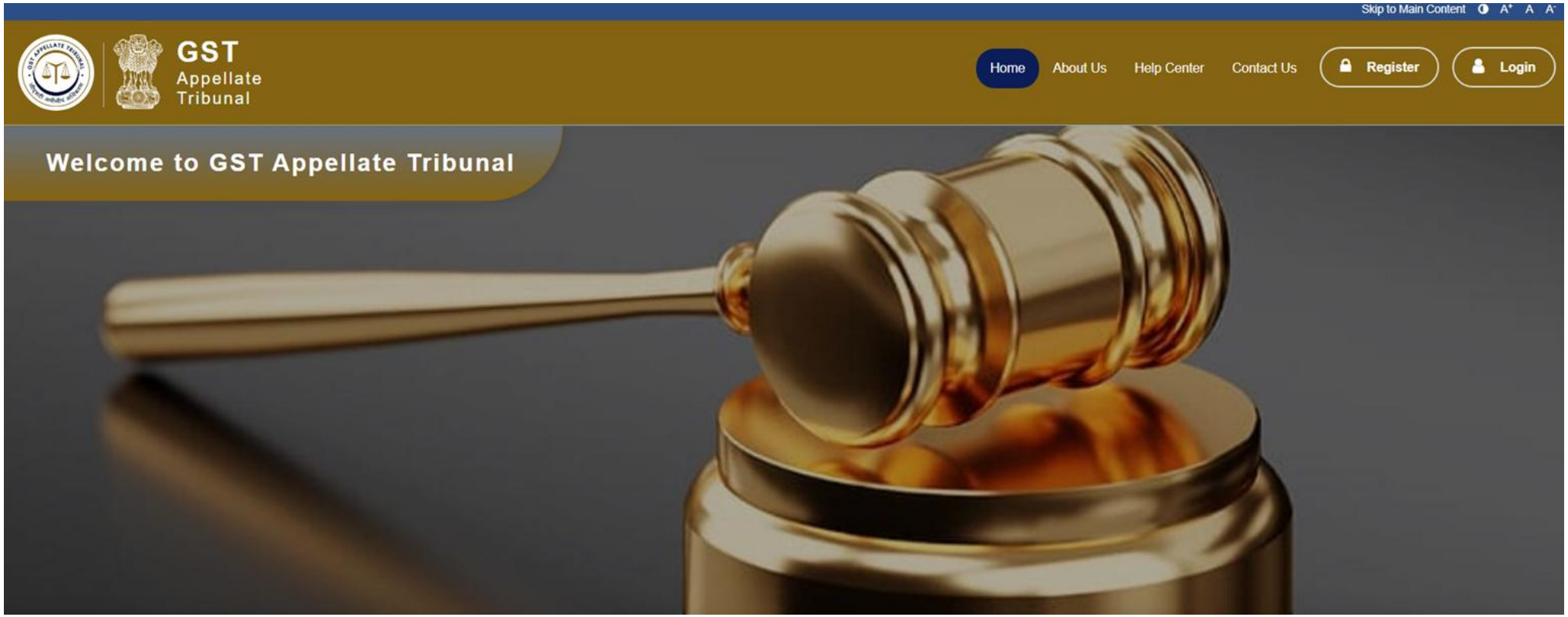
User Manual | Cross Objection Refiling

Guide to Online Filing of Appeals and Applications

Issuing Authority: Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

Cross Objection Re-filing Workflow: Re-file Reply/Cross Objection Re-Filling – Login Page

The Login page of the portal.

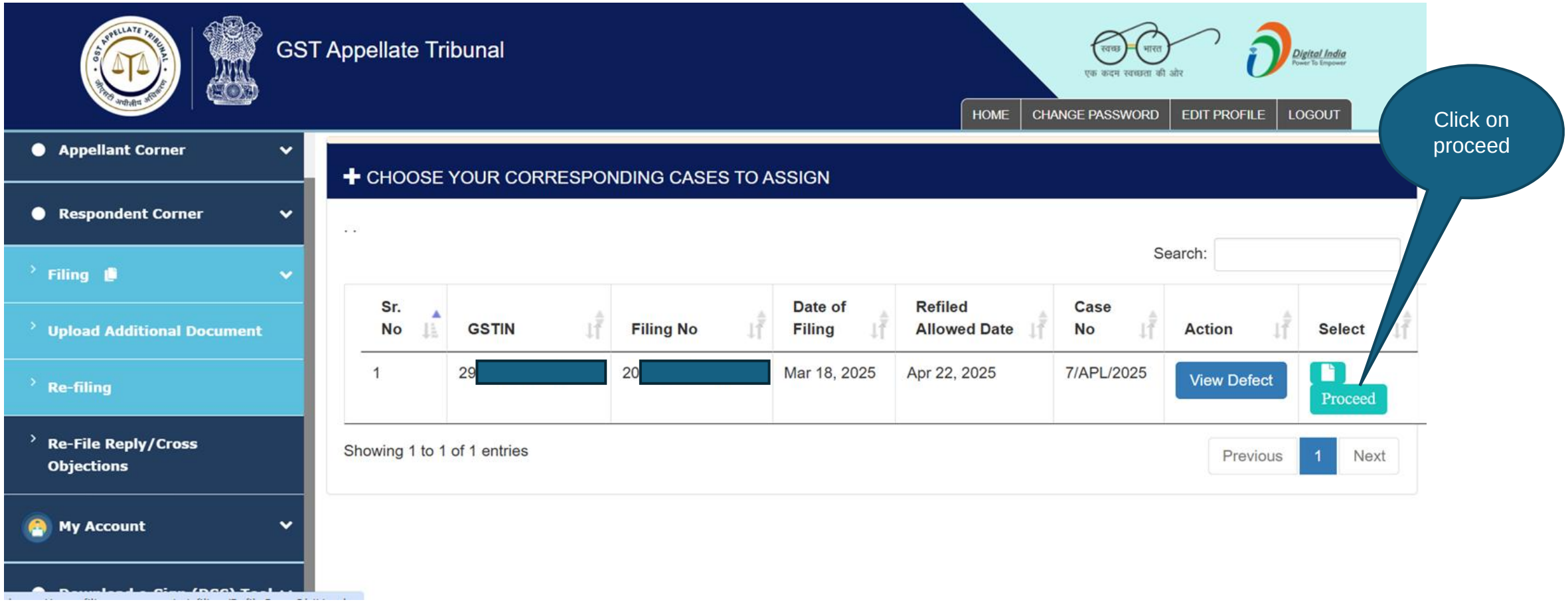


Cross Objection Re-filing Workflow: Re-file Reply/Cross Objection Re-Filling

After login, go to **Respondent Corner** option and click on **Re-File Reply/Cross Objection** option, the dashboard page will appear as shown below.

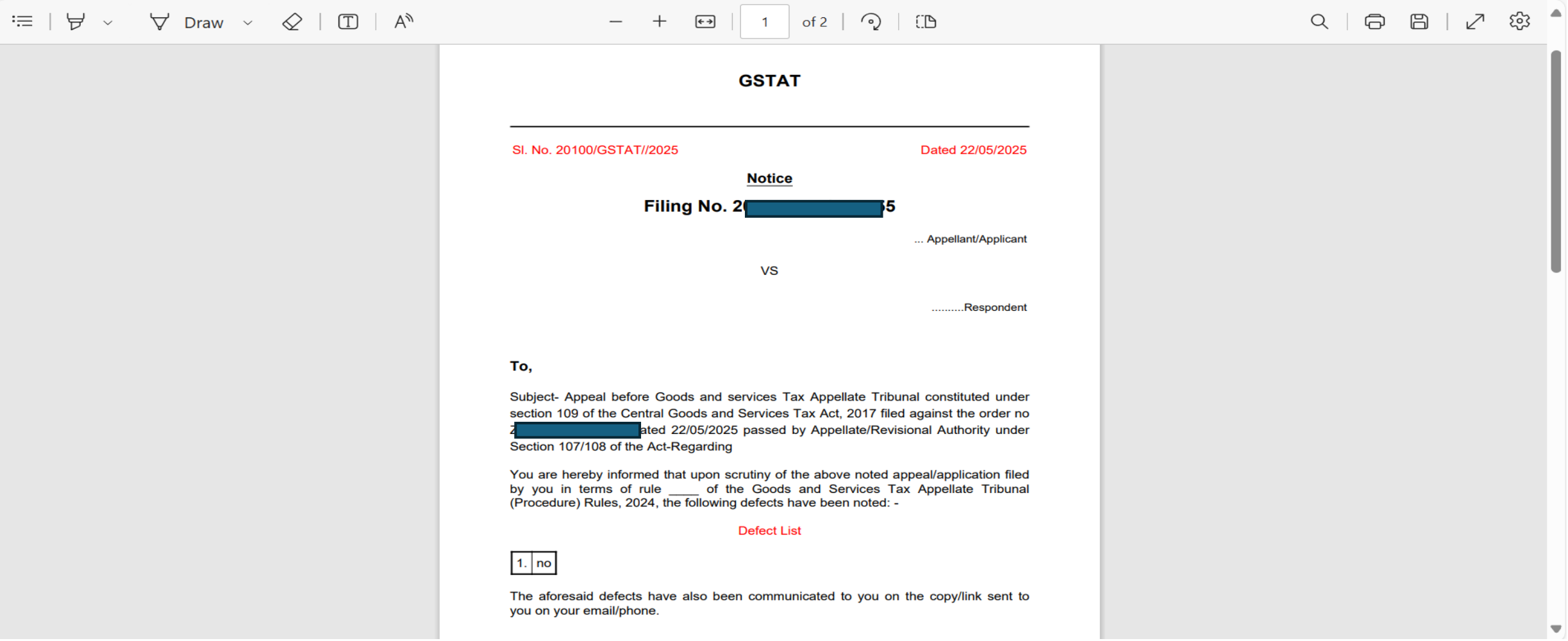
Cross Objection Re-filing Workflow: Re-file Reply/Cross Objection Re-Filling

On this **Re-file Reply/Cross Objections** page the details will be as shown below after clicking on proceed button.



Cross Objection Re-filing Workflow: Re-file Reply/Cross Objection Re-Filling

After clicking on “View Defect”, a separate window will open which will show the PDF file of the Defect.



GSTAT

Sl. No. 20100/GSTAT//2025 Dated 22/05/2025

Notice

Filing No. 2[redacted]5

... Appellant/Applicant

VS

.....Respondent

To,

Subject- Appeal before Goods and services Tax Appellate Tribunal constituted under section 109 of the Central Goods and Services Tax Act, 2017 filed against the order no 2[redacted]ated 22/05/2025 passed by Appellate/Revisional Authority under Section 107/108 of the Act-Regarding

You are hereby informed that upon scrutiny of the above noted appeal/application filed by you in terms of rule ____ of the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2024, the following defects have been noted: -

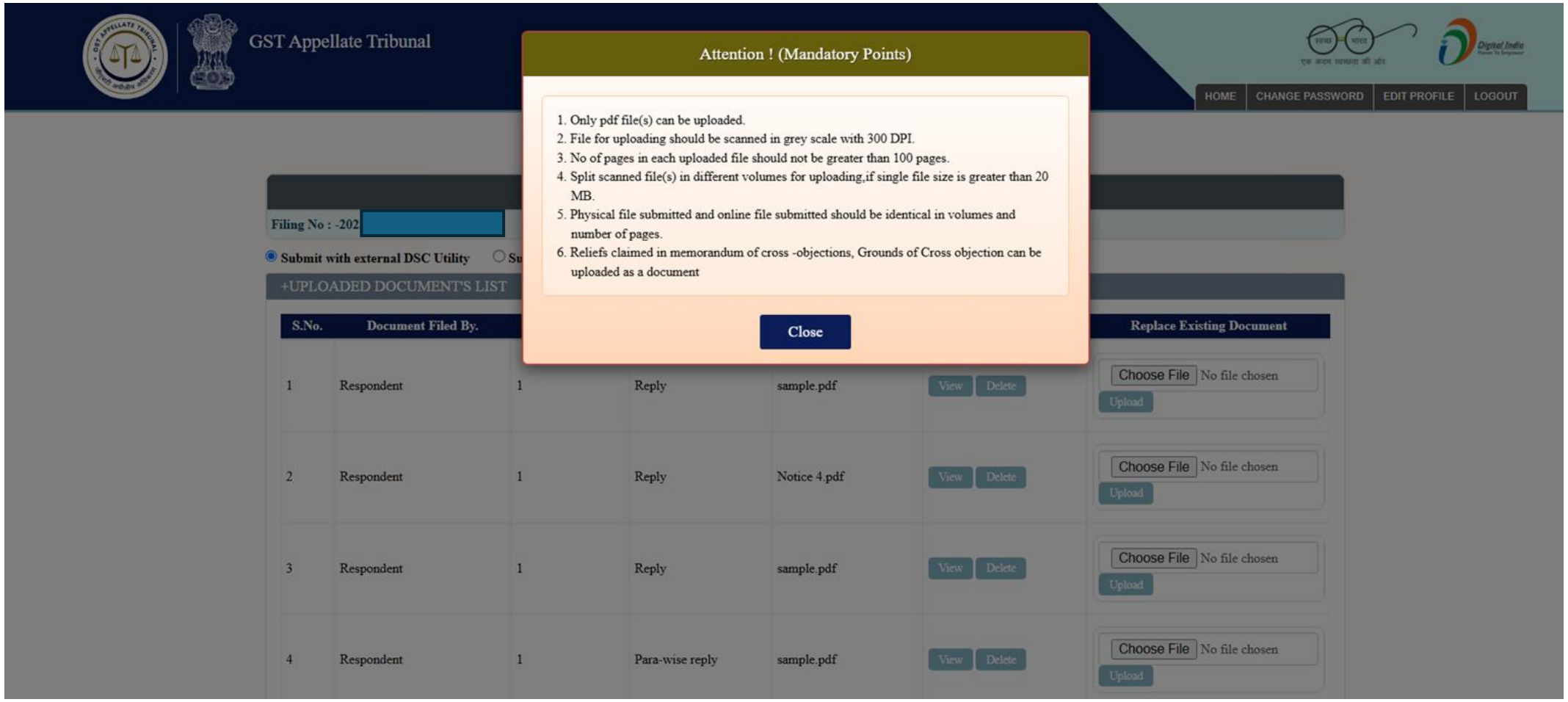
Defect List

1.	no

The aforesaid defects have also been communicated to you on the copy/link sent to you on your email/phone.

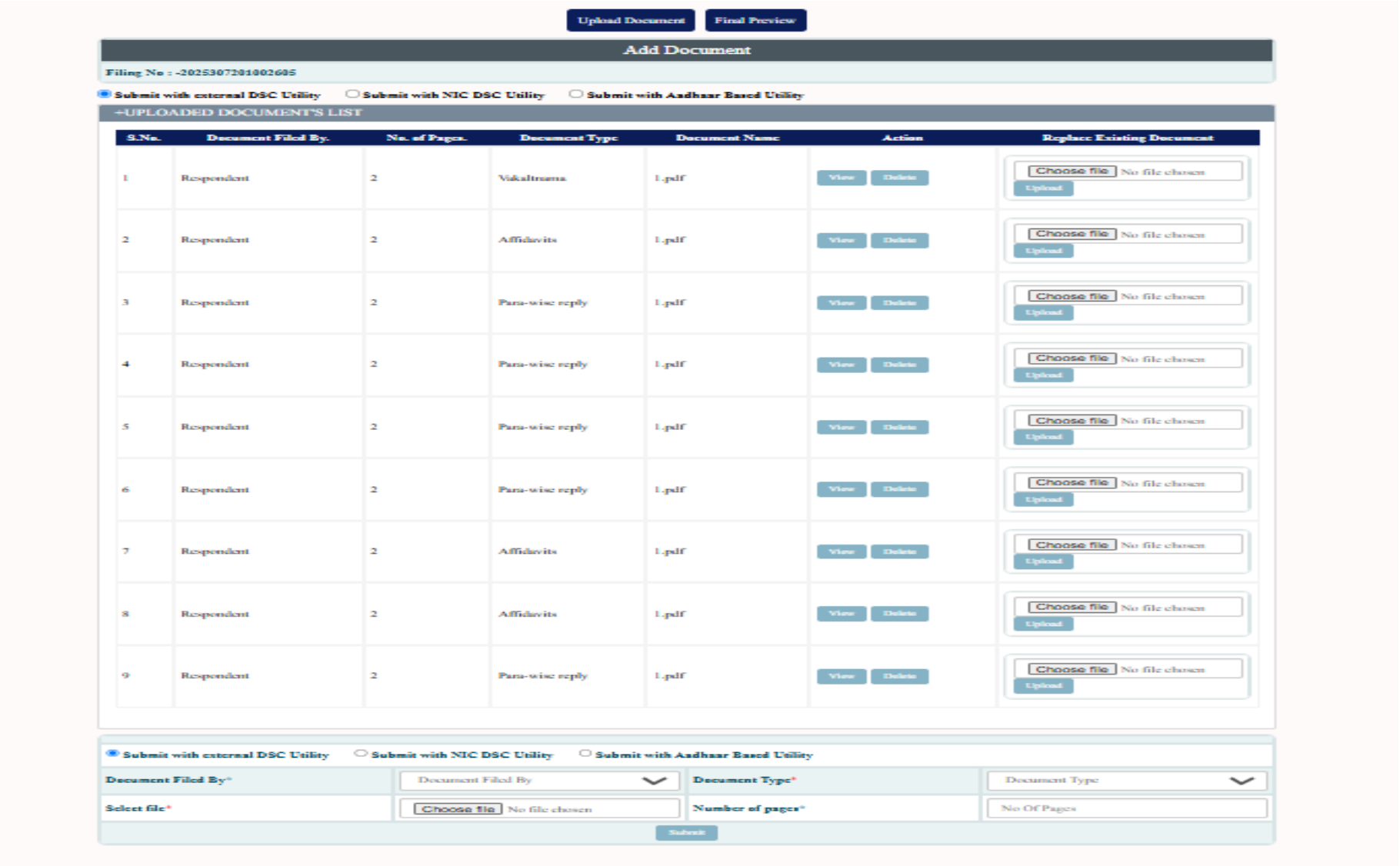
Cross Objection Re-filing Workflow: Re-file Reply/Cross Objection Re-Filling

The pop- message will appear like this as shown below.

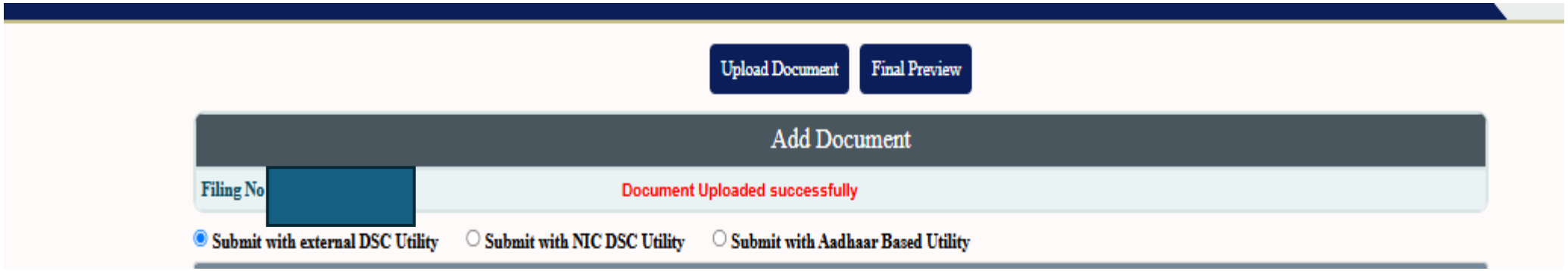


Cross Objection Re-filing Workflow: Upload Document

The **Add Document** page will display. Here all required details will be shown.



The Add Document is uploaded successfully then this window page will appear.



Cross Objection Re-filing Workflow: Final Preview

The Final preview window is shown below.

Upload Document | Final Preview

Re-File Reply/Cross Objection (Final Preview)

Filing No :- 2025307201000033

FORM GST APL-06
[See rule 110(2)]
Cross-objections before the Appellate Tribunal under sub-section (5) of section 112

Sr.No.	Particulars	
1.	**Appeal No:** A[redacted]	**Date of filing:** 2025-03-21
2.	**Present Cross-objection being filed by:** • GSTIN/Temporary ID/UIN/CRN/ARN:29[redacted] • Name: A[redacted]A • e-mail id:kr[redacted] • Contact number:91[redacted] • Address for communication:252[redacted]23	
3.	**Order no-*(Order of the Appellate/Revisional authority)*:** ZD291124000707M	**Date:** 15/11/2024
4.	**Designation and Address of the officer passing the order appealed against:** • Designation : • Order pass by: A[redacted]er)	
5.	**Date of communication of the order appealed against:** • 2025-03-21	
6.	**Name of the representative, where available:**	
7.	**Details of the case under dispute**	
(i)	**Period of dispute:** From : To :	

(ii)

Amount under dispute	Central Tax	State/ UT Tax	Integrated Tax	Cess
fees	0.0	0.0	0.0	0.0
interest	0.0	0.0	0.0	0.0
penalty	0.0	0.0	0.0	0.0
tax	0.0	0.0	0.0	0.0
others	0.0	0.0	0.0	0.0

(iii) **Market value of seized goods, where one of the issues involved is seizure/confiscation of goods - :** 100

8. **Summary of Issues involved and summary of reply thereto**

S.No	Category of case under dispute or Issues involved	Tab(Section Rule)	Amount involved (where Quantified)	Summary of Reply
1	Order dropping show-cause in relation to registration	4	100	100

9. **Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant taxpayer or the Commissioner of State/Central tax/UT tax, as the case may be - OR Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the person filing the present cross-objection -**

10. **Demand Table**

Category		As per order of adjudicating authority	As determined by Appellate/ Revisional authority	As per the person filing this cross objection

11. **Reliefs claimed in memorandum of cross -objections..** hjguigui

12. **Grounds of Cross-objection:** ffgdgzdf

13. **Para-wise reply**

S. No.	Document Filed By	No. of Pages	Document Type	Document Name	View Document
1	Respondent	2	Para-wise reply	1.pdf	View
2	Respondent	1	Para-wise reply	napa.pdf	View

14. **Verification**

I, AN[redacted]emnly affirm and declare that the information given here in above is true and correct to the best of my knowledge and belief and the same is deriv[redacted]nd records in my possession and further that nothing has been concealed there from.

Verified today, the **16** day of **July 2025.**

Place:
Date: 16/07/2025

Signature:
[redacted]-objection : **CA**
Designation/Sta[redacted]**JASBIRSINGH**

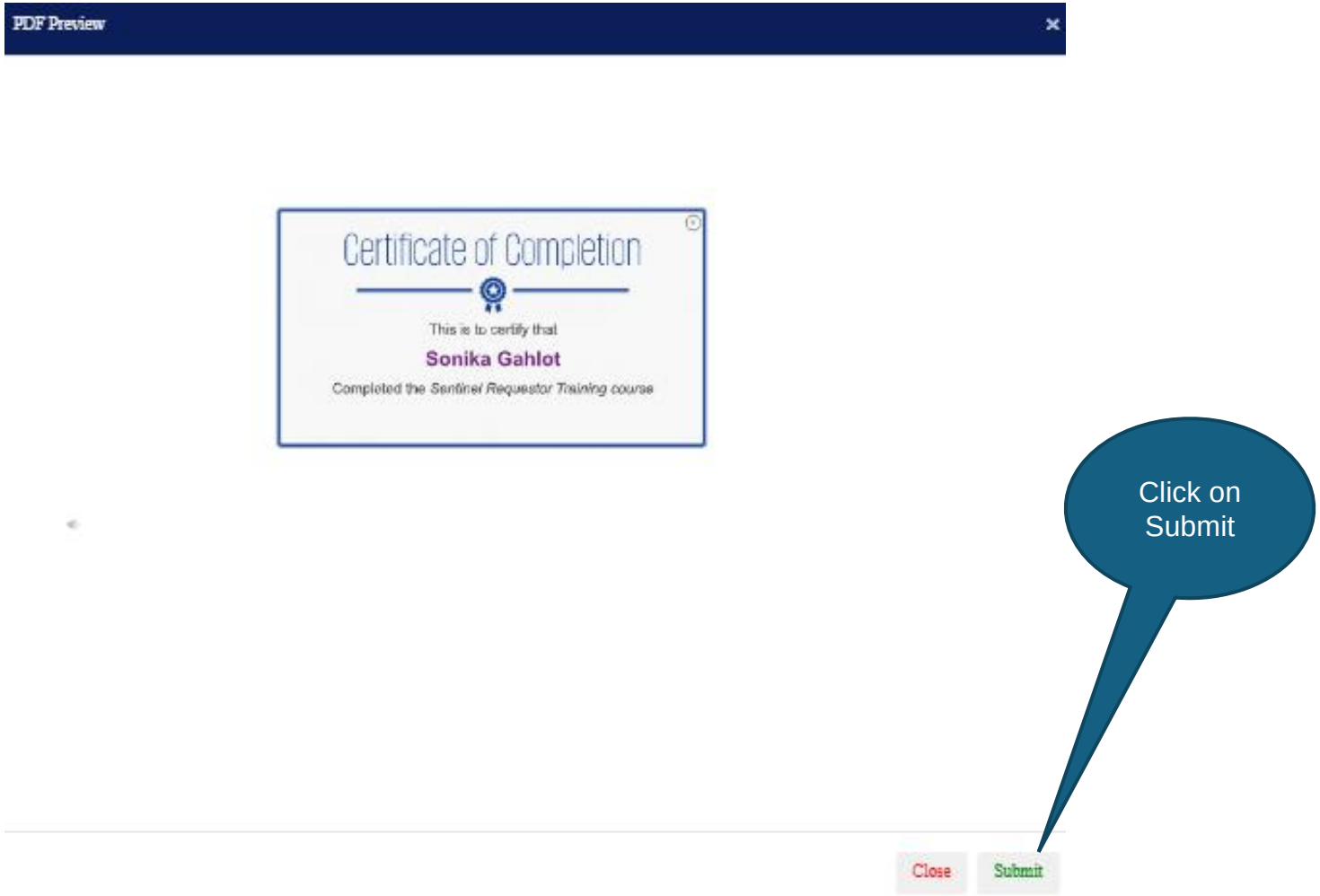
+ DSC-SIGNED APL-06

S.No.	Document Filed By.	No. of Pages	Document Type	Document Name	Action
1	Respondent	2	DSC Signed APL06	1.pdf	View

Submit

Print | Download PDF

When clicking on **download pdf** button then choose the pdf file and upload and after clicking on submit button.



Cross Objection Re-filing Workflow: Re-file Reply/Cross Objection Re-Filling

Click on submit button.

15.

Verification

I, A[redacted]RA hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession a nd further that nothing has been concealed there from.
Verified today, the **15** day of **April 2025**.

Place:
Date: 15/04/2025

Signature:
Name of the person filing this cross-objection : **CA**
Designation/Status of the above person: **ANGA[redacted]ARORA**

+ DSC-SIGNED APL-06

S.No.	Document Filed By.	No. of Pages	Document Type	Document Name	Action
1	Respondent	1	DSC Signed APL06	sample.pdf	View
2	Respondent	1	DSC Signed APL06	Notice 4.pdf	View

Submit

Print

Cross Objection Re-filing Workflow: Re-file Reply/Cross Objection Re-Filling Receipt

Re-filed Reply/ Cross Objection receipt is generated.

You have Successfully Re-Filed Reply/Cross Objection

Filing No : 202[redacted]033 Cross Objection Reference No : 202[redacted]/1

Party Name : Har[redacted]namFiled Date: 2025-04-15

You have uploaded below Document

S. No.	Filing Number	Miscelleneous No	No of Pages	File Name
1	20[redacted]	2025307201000033/1	1	sample.pdf
2	20[redacted]	2025307201000033/1	1	Notice 4.pdf
3	20[redacted]	2025307201000033/1	1	sample.pdf
4	20[redacted]	2025307201000033/1	1	sample.pdf
5	20[redacted]	2025307201000033/1	1	Notice 4.pdf
6	20[redacted]	2025307201000033/1	1	SAM2.pdf
7	20[redacted]	2025307201000033/1	1	sample.pdf
8	20[redacted]	2025307201000033/1	1	C11.pdf
9	20[redacted]	2025307201000033/1	1	C11.pdf
10	20[redacted]	2025307201000033/1	1	C11.pdf

Receipt Print

Publication Date- 22 Sept 2025

Support & Resources Portal Access

- For assistance or queries, please utilize the 'Help', 'FAQ', or 'Contact Us' sections available on the GSTAT e-Filing portal.
- Utilize the "Forgot User ID / Password" and "Unlock Account" features on the login page, if needed.

Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

User Manual Version – 2.8

Publication Date- 22 Sept 2025

GSTAT e-Filing Portal

User Manual | Upload Additional Document

Guide to Online Filing of Appeals and Applications

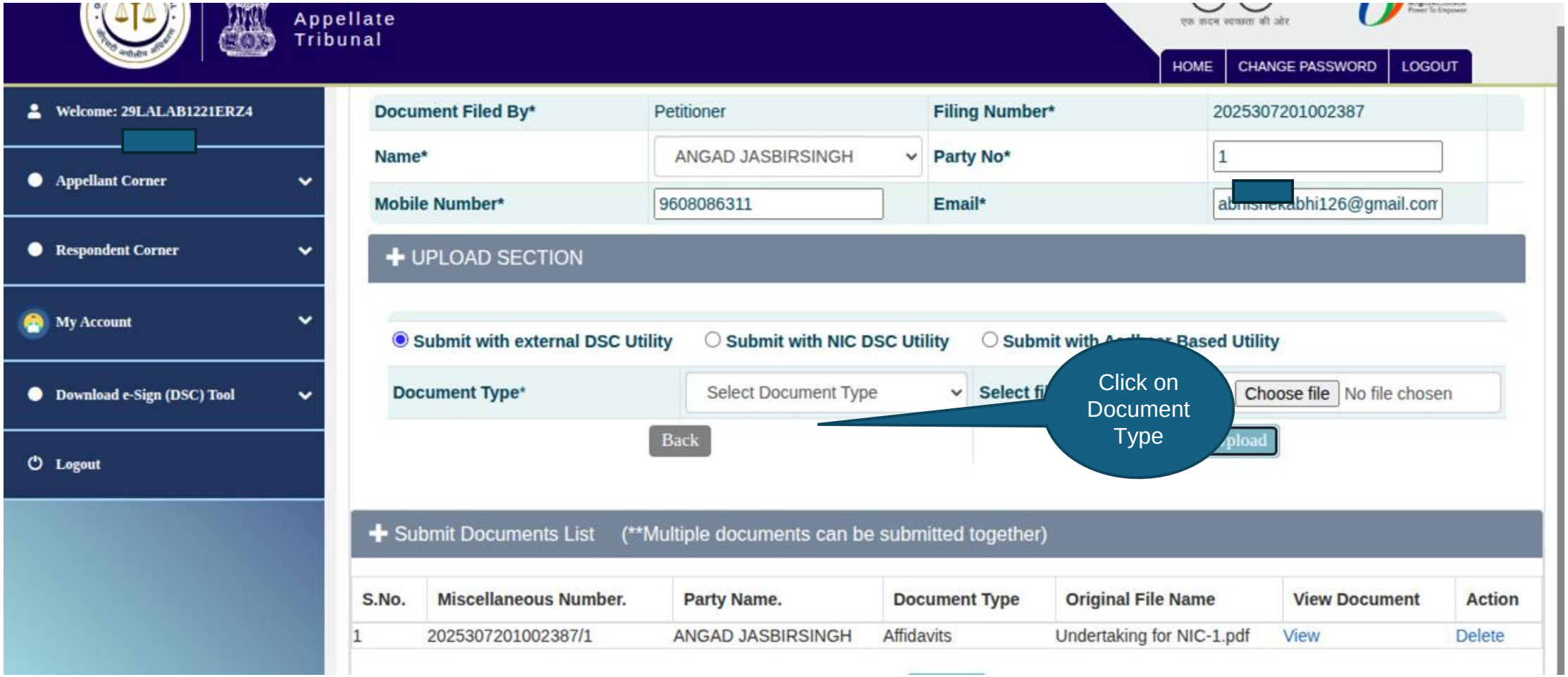
Issuing Authority: Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

Upload Additional Document Workflow

After login, click on **Appellant Corner**, then click on **Upload Additional Document**. The user will be able to view the list of cases.

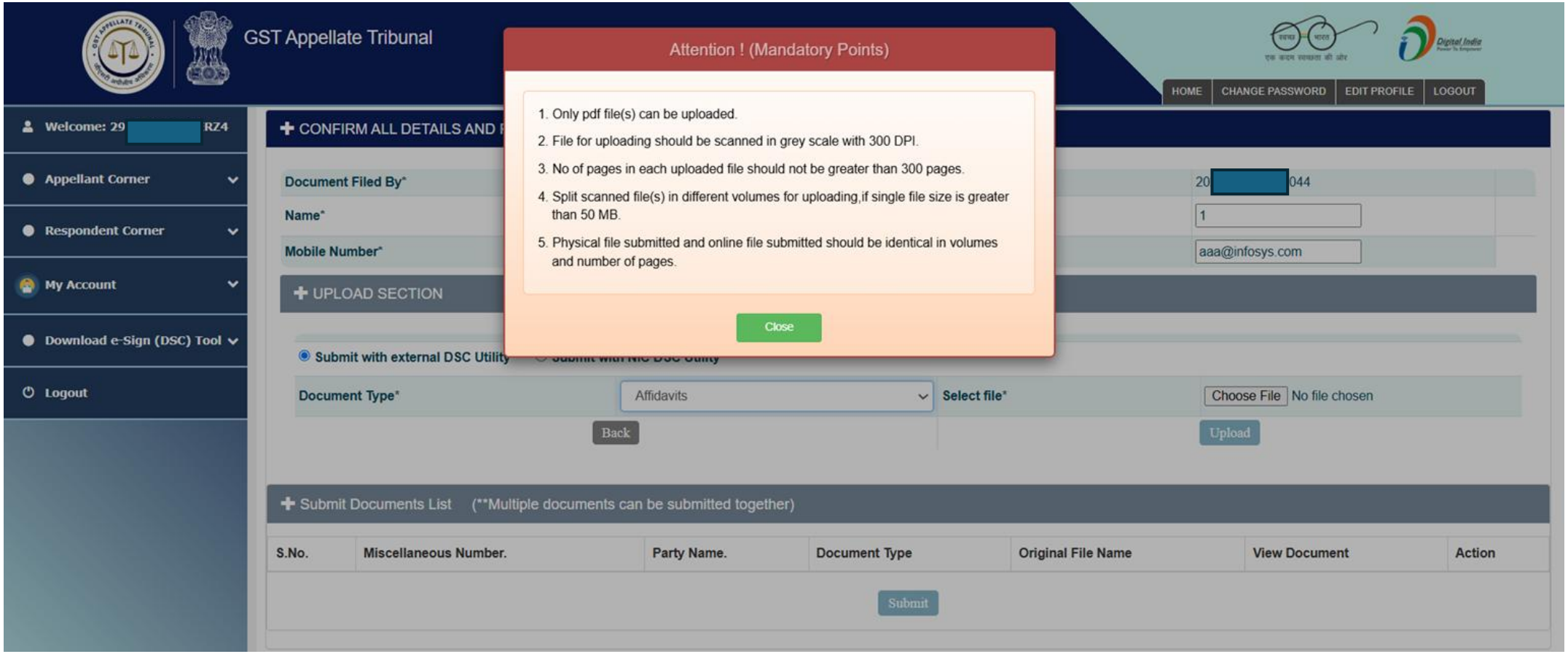
Upload Additional Document Workflow

Then click on upload button and the required details are need to be filled. Then click on document type and select the appropriate document type.



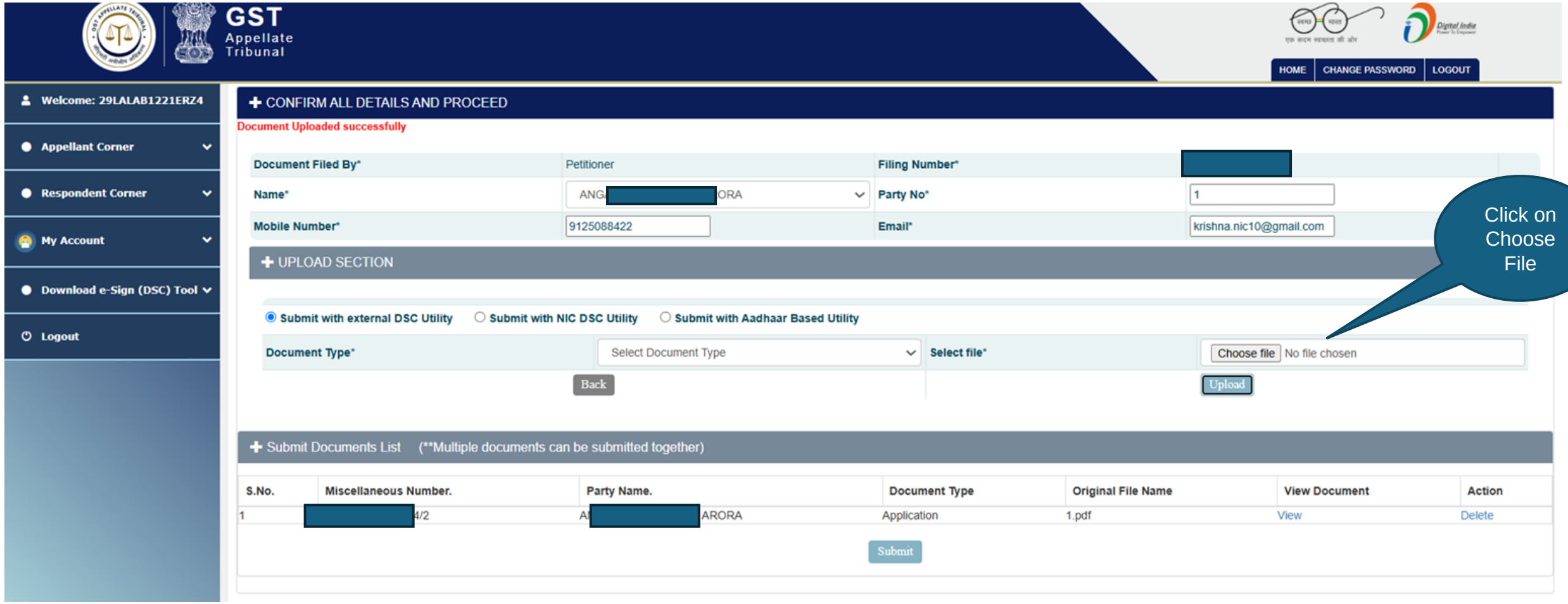
Upload Additional Document Workflow

After selecting document type then this pop-up message will appear.



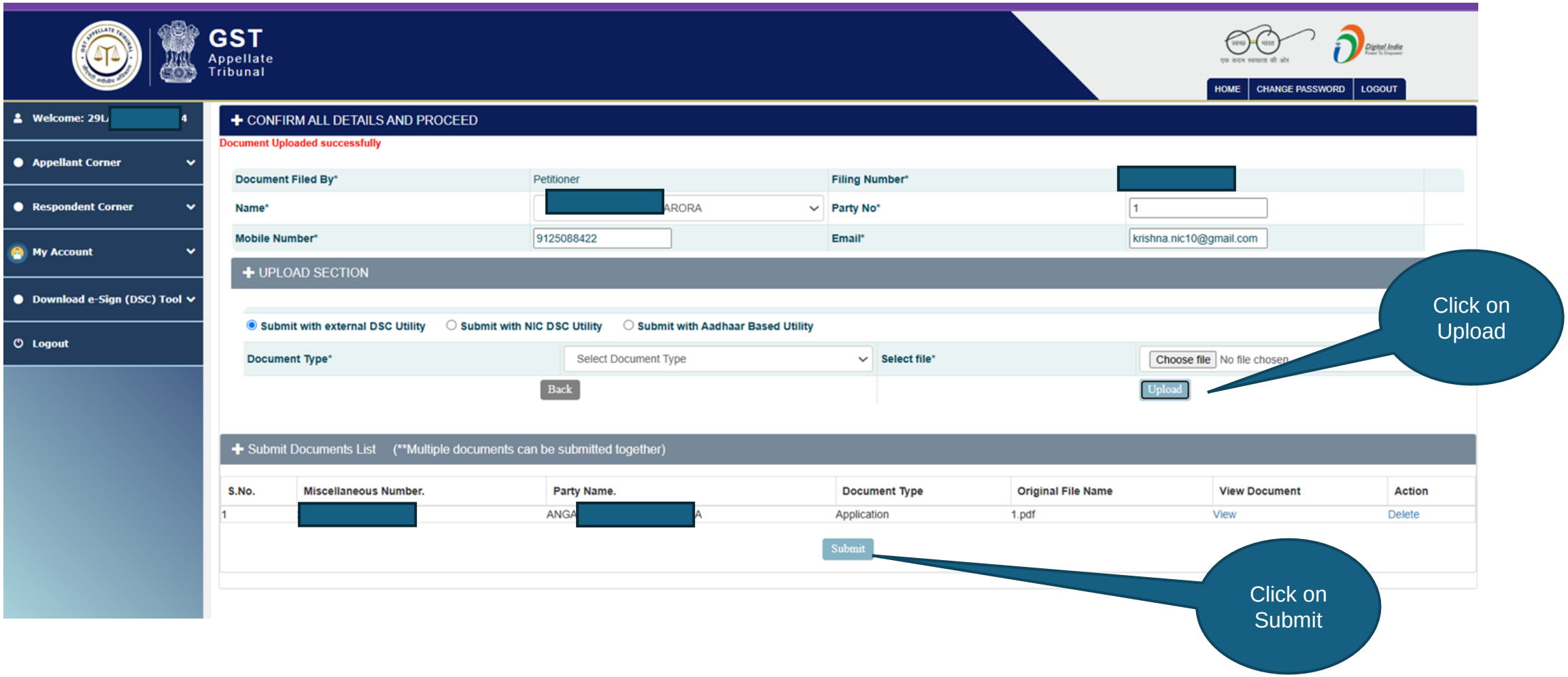
Upload Additional Document Workflow

Click on **choose file** to upload the document.



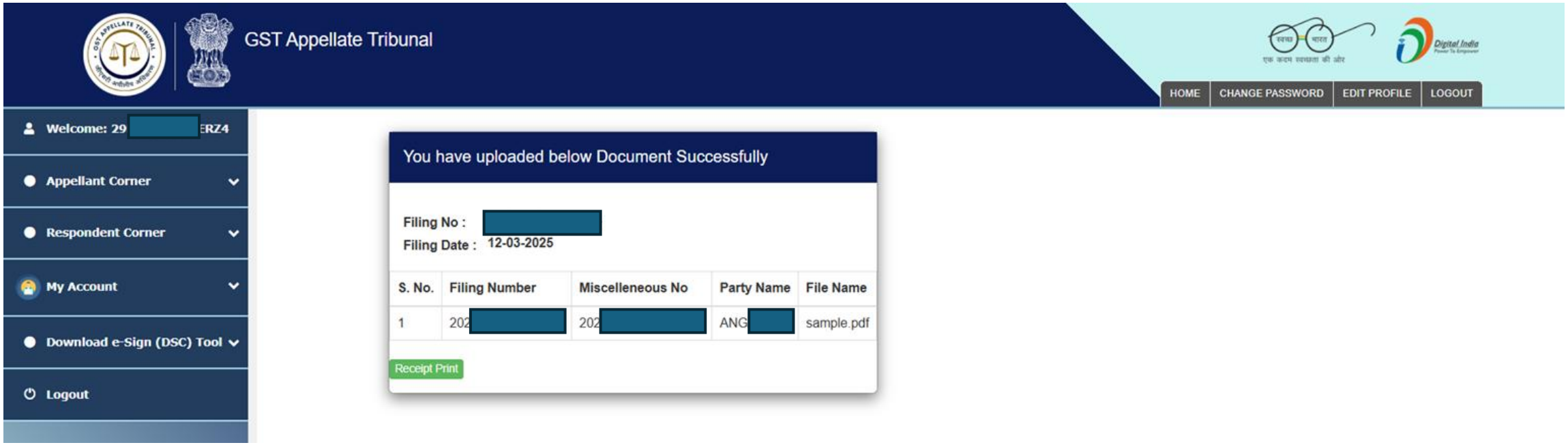
Upload Additional Document Workflow

After click on upload button, user will be able to upload the file. Then click on submit button.



Upload Additional Document Workflow

After submitting user will get the acknowledgment of submitted document(s).



Support & Resources Portal Access

- For assistance or queries, please utilize the 'Help', 'FAQ', or 'Contact Us' sections available on the GSTAT e-Filing portal.
- Utilize the "Forgot User ID / Password" and "Unlock Account" features on the login page, if needed.

Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

User Manual Version – 2.8

Publication Date- 22 Sept 2025

GSTAT e-Filing Portal

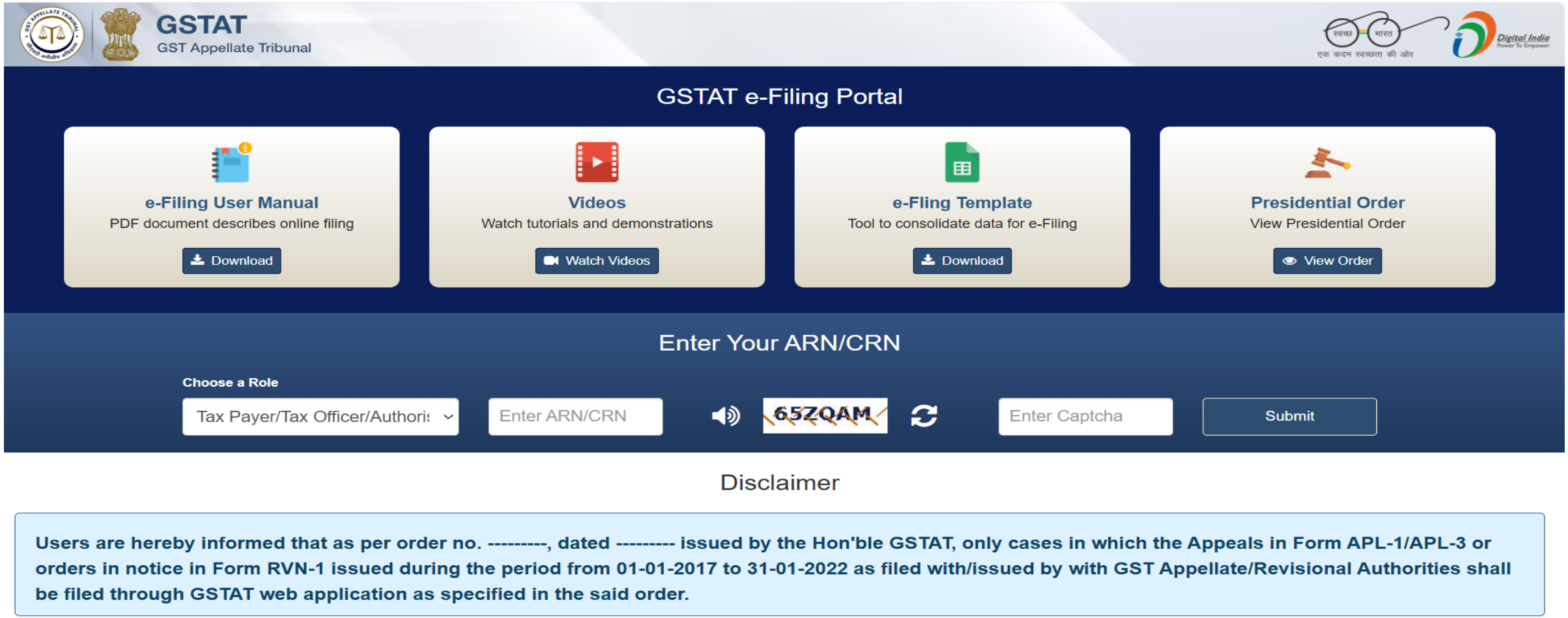
User Manual | Help Center

Guide to Online Filing of Appeals and Applications

Issuing Authority: Goods and Services Tax Appellate Tribunal (GSTAT), Government of India

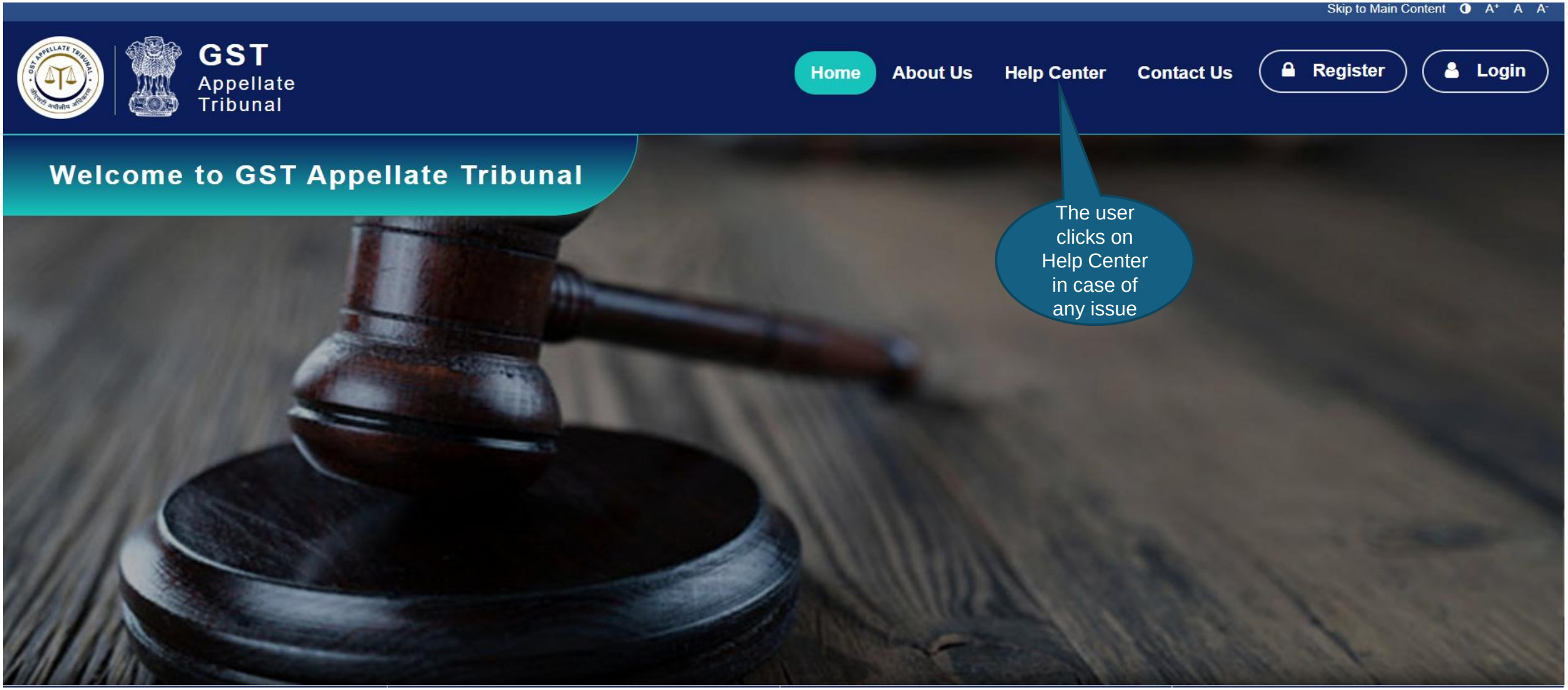
GSTAT e-Filing: Staggering Page

Once the user opens the E-Filing page, the user will have to choose the correct role and enter the ARN/CRN number. After entering the correct Captcha, the user shall proceed.



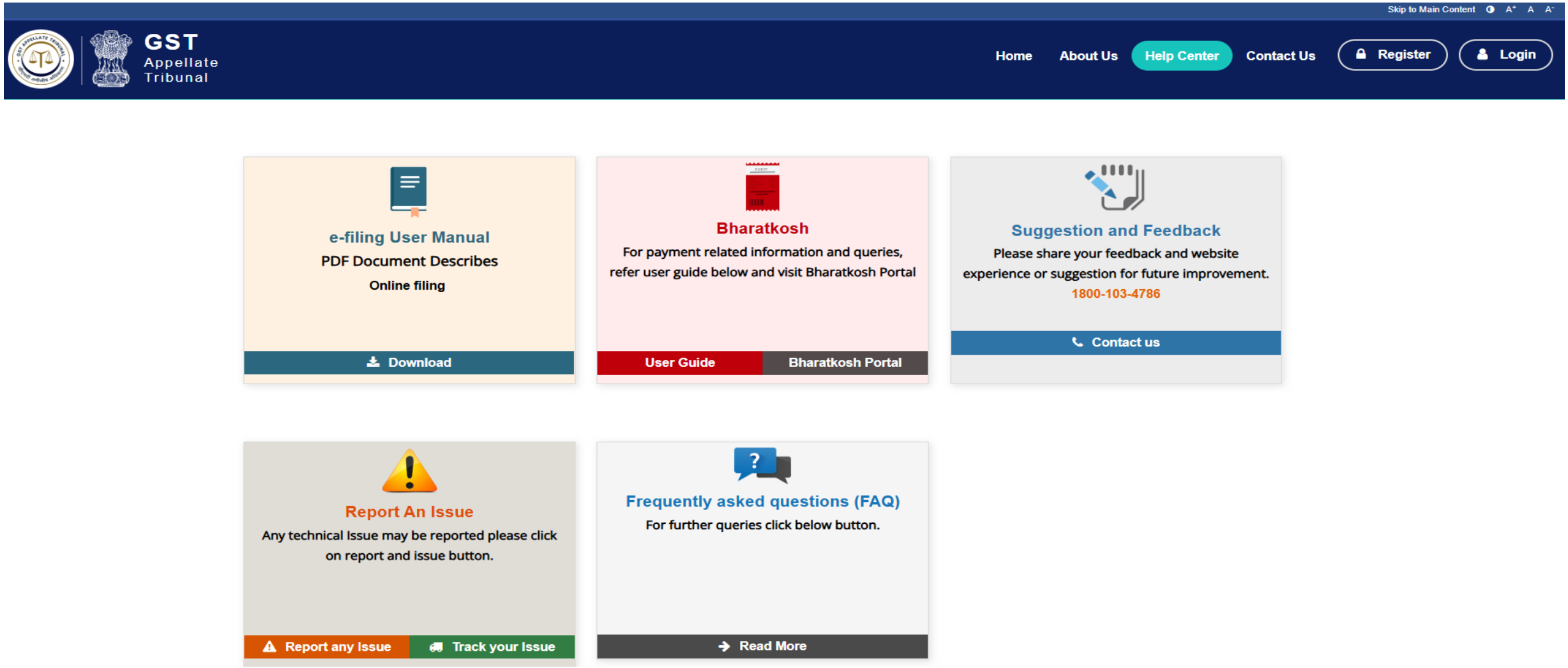
e-filing Workflow: E-Filing Login Page

After entering the ARN/CRN Number and correct Captcha, the user clicks on Help Center in case of any issue.



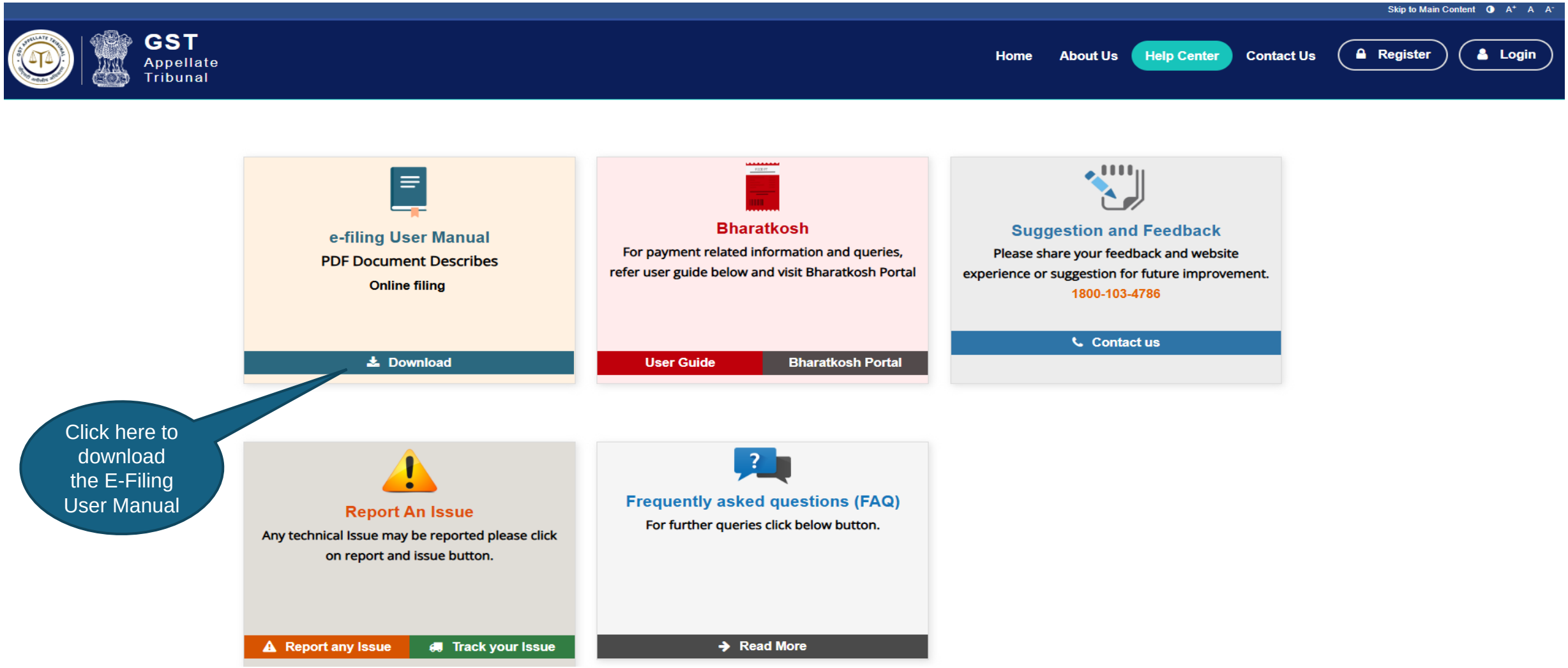
e-filing Workflow: Help Centre Page

In the Help Center page, there are various tabs as shown below. The user shall select the relevant tab.



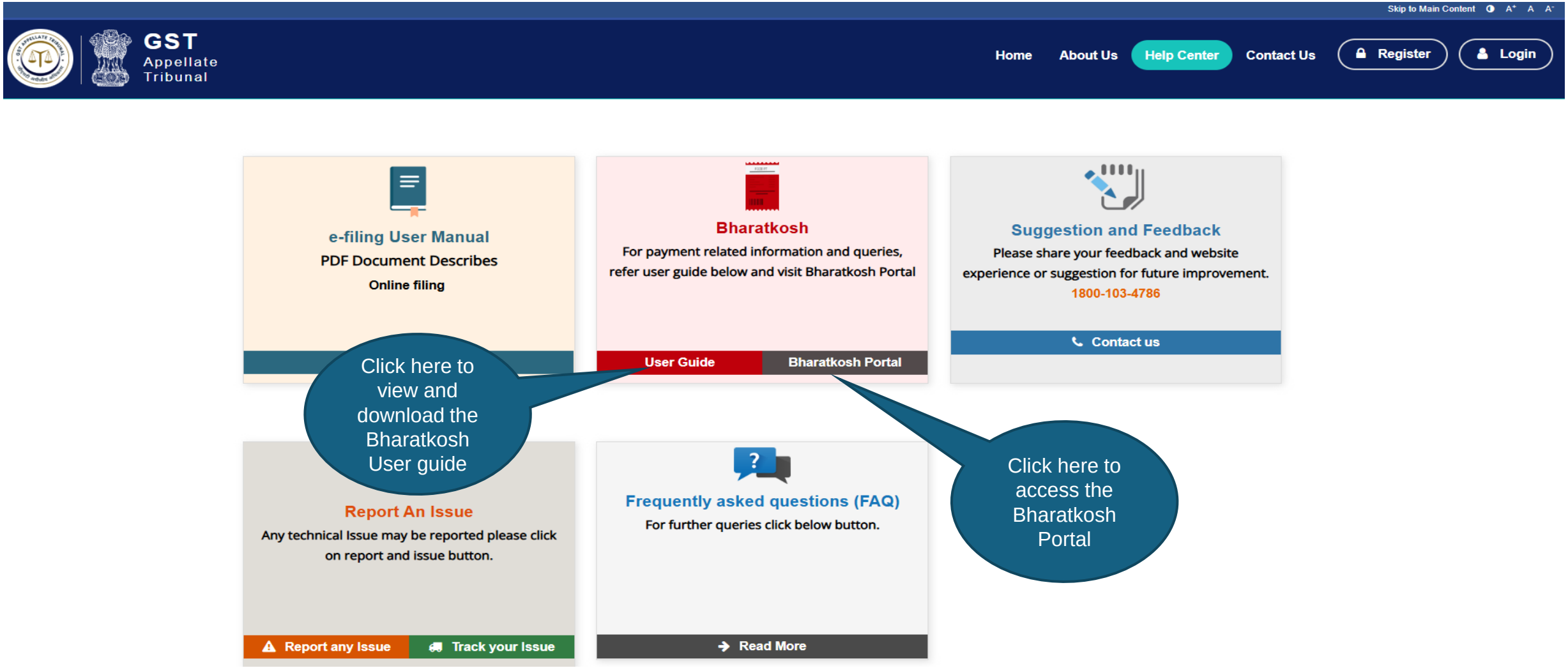
e-filing Workflow: Help Centre Page

From the E-filing User Manual tab, the user will be able to download the e-filing user manual which will help the user to understand the whole e-filing process properly.



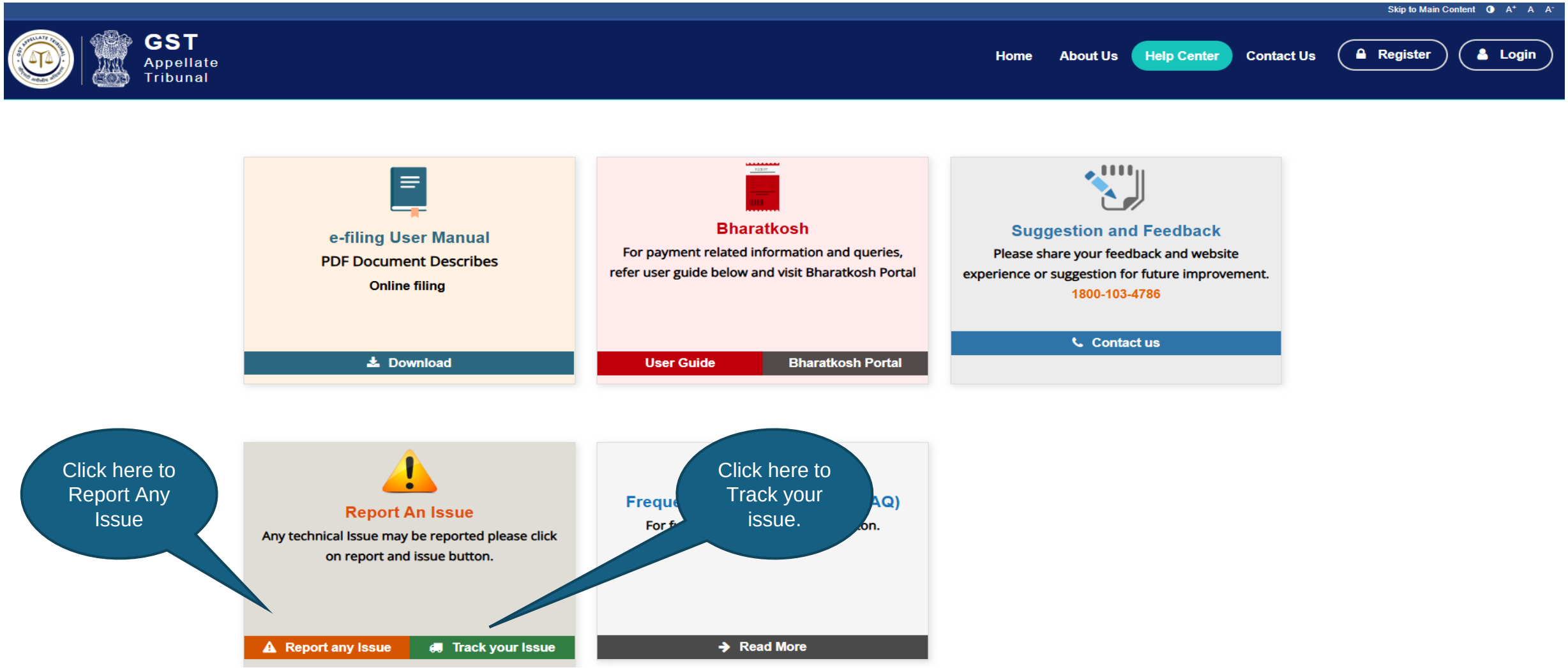
e-filing Workflow: Help Centre Page

From the Bharatkosh tab, the user will be able to view and download the Bharatkosh User Guide and will also be able to access the Bharatkosh Portal.



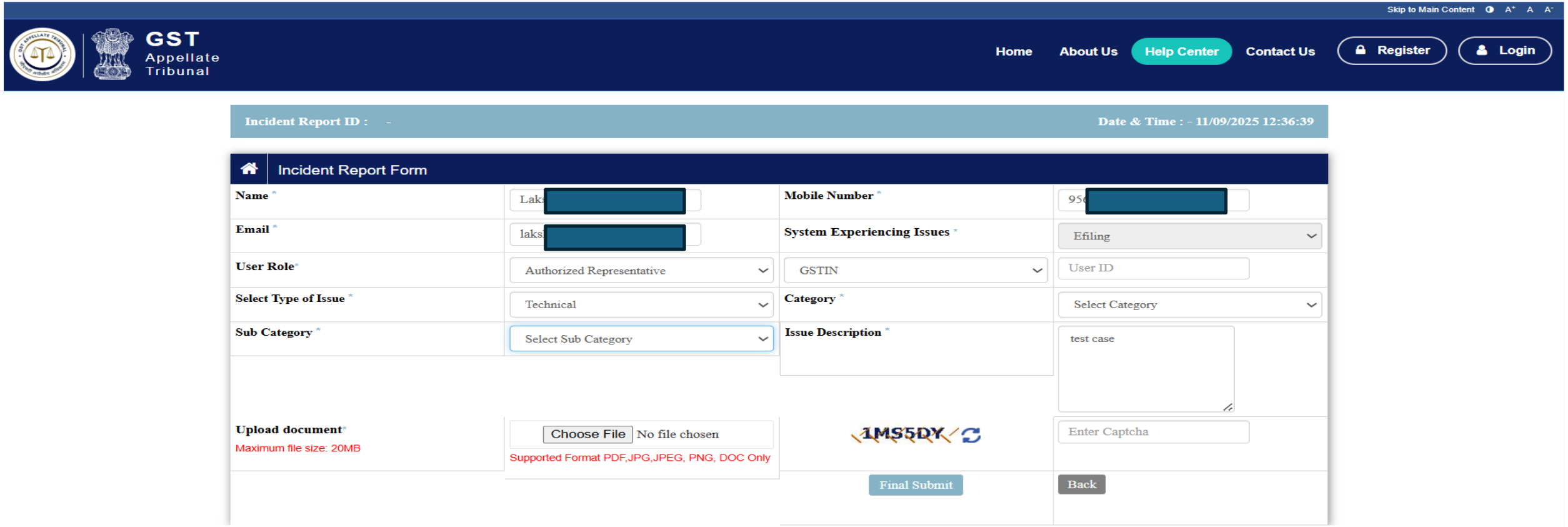
e-filing Workflow: Help Centre Page

From the Report An Issue tab, the user will be able to report any issue he/she is facing in the e-filing process and also will be able to track the issue reported.



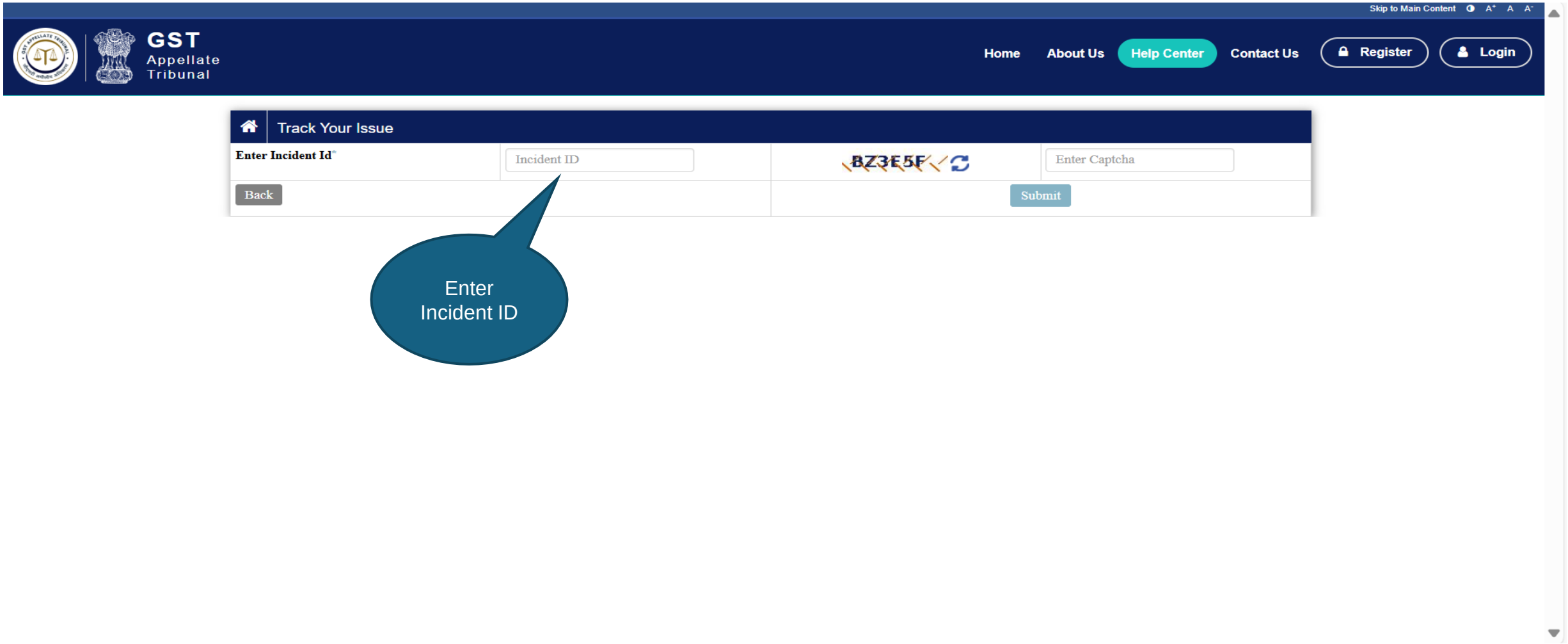
e-filing Workflow: Report An Issue Tab

After clicking on the “Report An Issue” tab, the user will land on the Incident Report Page where he/she will need to enter all the relevant details and upload the supporting documents related to the issue and click on Final Submit. After entering the correct Captcha and clicking on Final Submit, the user will get an Incident Report ID through which he/she will be able to track the reported issue.



e-filing Workflow: Track Your Issue Tab

In “Track your Issue” tab, the user will have enter the Incident ID which was assigned at the time of reporting with the correct Captcha and then click on Submit.



e-filing Workflow: FAQ Tab

The FAQ tab shows the most frequently asked questions about the E-Filing process.

Support & Resources Portal Access

- For assistance or queries, please utilize the 'Help', 'FAQ', or 'Contact Us' sections available on the GSTAT e-Filing portal.
- Utilize the "Forgot User ID / Password" and "Unlock Account" features on the login page, if needed.

Goods and Services Tax Appellate Tribunal (GSTAT), Government of India