

 <p>भारत 2023 INDIA वसुधैव कुटुम्बकम् ONE EARTH • ONE FAMILY • ONE FUTURE</p>	 <p>आयुक्त कर एवं सीमा शुल्क INDIRECT TAXES AND CUSTOMS भारत सरकार GOVERNMENT OF INDIA देशसेवार्थं करसंनय</p>	 <p>75 Azadi Ka Amrit Mahotsav</p>
<p><b>वस्तु और सेवाकर एवं केन्द्रीय उत्पाद शुल्क आयुक्त का कार्यालय (अपील-I)</b>  <b>OFFICE OF THE COMMISSIONER OF GST AND CENTRAL EXCISE (APPEALS-I)</b>  <b>26/1, महात्मा गांधी मार्ग, नुंगम्बाक्कम, चेन्नै-600 034</b>  <b>26/1, Mahatma Gandhi Road, Nungambakkam, Chennai 600 034</b>  <b>दूरभाष/Telephone: 044-28335058 / फेक्स / Fax: 044-28331150 Email: commrappl1-cexchn@nic.in</b></p>		

F. No.1(Gen)Trade-Notice/Appeals/Chennai-1/25-26

Dated: 06.02.2026

PUBLIC NOTICE  
(No. 02/2025-26)

Sub: Updation of Order in Appeals in Portal – Grievance redressal - Reg

As per Section 112 of the Central Goods and Services Tax Act, 2017, the appeal to the GST Appellate Tribunal is to be filed within three months from the date of communication of the order of the First Appellate Authority or 30.06.2026, whichever is later and the same is required to be filed online in GSTAT Portal with appropriate payment of pre-deposit. In this regard, this Office is given to be understand that certain difficulties are being faced by the Trade and Industry in filing the online Appeal to GSTAT due to certain issues like (i) First Appeal under Section 107 ibid was filed manually instead of online APL 01, (ii) non-reflection of APL-04 in the GST Portal, etc. It is also noticed that grievances in this regard are also being raised for redressal.

Therefore, as a proactive measure of grievance redressal, all the stake holders falling under the jurisdiction of Chennai North and Puducherry Commissionerates are hereby advised to raise any issues concerning the non-availability of APL 04 in the common portal by addressing to this Office through to the email ID [commrappl1-cexchn@nic.in](mailto:commrappl1-cexchn@nic.in) duly captioned in the subject "Grievance regarding Appeal filed Manually / online with Chennai -I Appeals". All such references have to include necessary details such as GSTIN, DRC-07 No, APL-01 ARN (if filed online), etc for ease of reference and speedy redressal. The Appellants may also reach out to the office for this dedicated purpose over Phone Number **044-28335058** for further details and guidance.

(Dr. Periasamy.M, IRS)  
Commissioner (Appeals-1)

Copy to

1. The Pr. Chief Commissioner of GST, Chennai Zone.
2. Pr. Commissioner of GST and C.Ex., Chennai North Commissionerate and Commissioner of GST and C.Ex, Puducherry Commissionerate with a request to nominate a Nodal officer for effective redressal of grievance of trade.
3. The Additional Commissioner (Computers), Chennai North to upload in web.
4. Notice Board.