

FORM GST APL – 05

[See rule 110(1)]

Appeal to the Appellate Tribunal

1. GSTIN/ Temporary ID /UIN -
2. Name of the appellant -
3. Address of the appellant –
4. Order appealed against- Number- Date-
5. Name and Address of the Authority passing the order appealed against -
6. Date of communication of the order appealed against -
7. Name of the representative -
8. Details of the case under dispute:
 - (i) Brief issue of the case under dispute
 - (ii) Description and classification of goods/ services in dispute
 - (iii) Period of dispute
 - (iv) Amount under dispute:

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

- (v) Market value of seized goods
9. Whether the appellant wishes to be heard in person?
10. Statement of facts
11. Grounds of appeal
12. Prayer
13. Details of demand created, disputed and admitted

Particulars of demand	Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	Amount demanded/ rejected >, if any (A)	a) Tax/ Cess					<total >	<total >
b) Interest		< total >						
c) Penalty		< total >						
d) Fees		<total >						
e)		<total >						

		Other charges					>	
	Amount under dispute (B)	a) Tax/Cess					< total	< total
		b) Interest					>	
		c) Penalty					< total	
		d) Fees					>	
		e) Other charges					< total	
	Amount admitted (C)	a) Tax/Cess					< total	< total
		b) Interest					>	
		c) Penalty					< total	
		d) Fees					>	
		e) Other charges					< total	

14. 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	Tax/ Cess					<total	<total
	Interest					>	
	Penalty					<total	

								>
		Fees						<
								total
								>
		Other charges						<
								total
								>
	b) Pre-deposit [20% of disputed tax/cess but not exceeding Rs.50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs.50 crore in respect of cess] ¹⁴⁸	Tax/ Cess						<
								total
								>

(b) Details of payment of admitted amount and [pre-deposit of 20% of the disputed tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess]¹⁴⁹

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	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					

¹⁴⁸Substituted for "20% of disputed tax" vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

¹⁴⁹Substituted for "pre-deposit 20% of the disputed admitted tax and cess" vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

3.	State/UT tax	Cash Ledger					
		Credit Ledger					
4.	CESS	Cash Ledger					
		Credit Ledger					

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

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

15. [Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7] ¹⁵⁰
	Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]					

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

¹⁵⁰Inserted vide Notf no. 03/2019-CT dt. 29.01.2019wef 01.02.2019

Place:

Date:

Signature>

Name of the Applicant:

Designation /Status: