# MANIPUR GAZETTE

**E X T R A O R D I N A R Y**
**PUBLISHED BY AUTHORITY**

**No. 127** **Imphal, Friday, September 19, 2025** **(Bhadra 28, 1947)**


**GOVERNMENT OF MANIPUR**
**SECRETARIAT: FINANCE DEPARTMENT**
**(EXPENDITURE SECTION)**

**NOTIFICATION NO. 03/2025 – STATE TAX (RULES)**
Imphal, the 18th September, 2025

**No. TAX/4(53)/GST-NOTN/2016:** — In exercise of the powers conferred by section 164 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Manipur Goods and Services Tax Rules, 2017, namely: —

1. (1) These rules may be called the Manipur Goods and Services Tax (Third Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall come into force from 22nd day of September, 2025.

2. In the Manipur Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 31A, in sub-rule (2), for the figure "128", the figure "140" shall be substituted.

3. In the said rules, with effect from the 1st day of April, 2025, in rule 39, in sub-rule (1A), after the words and figures “of section 9”, following shall be inserted, namely: –

"of the Manipur Goods and Services Tax Act, 2017 or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Service Tax Act, 2017 (13 of 2025)".

4. In the said rules, with effect from the 1st day of October, 2025, in rule 91, for sub-rule (2), the following sub-rule shall be substituted, namely: —

"(2). The proper officer, on the basis of identification and evaluation of risk by the system, shall make an order in **FORM GST RFD-04**, within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90:

Provided that the proper officer, for reasons to be recorded in writing, may not grant refund on provisional basis and proceed with the order under rule 92:

Provided further that the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.".

5. In the said rules, in rule 110, —

(a) in sub-rule (1), -

(i) after the words "electronically and provisional acknowledgement", the words, letters and figures "in Part A of FORM GST APL-02A" shall be inserted;

(ii) the proviso shall be omitted;

(b) in sub-rule (2), the proviso shall be omitted;

(c) in sub-rule (4), for the words, letters and figures “in FORM GST APL-02”, wherever they occur, the words, letters and figures “in Part B of FORM GST APL-02A” shall be substituted.

6. In the said rules, after rule 110, the following rule shall be inserted, namely: —

"**110A. Procedure for the Appeals to be heard by a single Member Bench. -**

(1) The President or the Vice-President if so authorised by the President in respect of any State Bench, may either on his own motion or an application filed by the parties to the appeal, scrutinise the appeal and transfer such appeal to any single Member Bench within the respective State if the appeal does not involve a question of law.

(2) In case the single Member Bench, while hearing the appeal allotted under sub-rule (1), comes to a conclusion that the appeal may involve a question of law, such Bench shall for reasons to be recorded in writing send back the appeal to the President or the Vice-President, as the case may be, for reconsideration.

(3) During the scrutiny of appeal under sub-rule (1) or reconsideration of appeal under sub-rule (2), the fact as to whether in respect of the same taxable person within a State, the same issue for the same or a different tax period has already been heard or decided by a Bench comprising of a Technical Member and a Judicial Member, shall be taken into consideration and where such a matter exists, the appeal shall be heard by a Bench comprising of a Technical Member and a Judicial Member.

(4) For the purpose of reckoning the amount of fifty lakh rupees under sub-section (8) of section 109, the cumulative tax or input tax credit involved, or the amount of fine, fee or penalty, shall be determined with reference to all issues and all tax periods covered in the order appealed against.".

7. In the said rules, in rule 111, —

(a) in sub-rule (1), -

(i) after the words "provisional acknowledgement", the words, letters and figures "in Part A of FORM GST APL-02A" shall be inserted;

(ii) the proviso shall be omitted;

(b) in sub-rule (2), the proviso shall be omitted;

(c) in sub-rule (4), -

(i) for the words, letters and figures "in FORM GST APL-02", wherever they occur, the words, figures and letters "in Part B of FORM GST APL-02A" shall be substituted;

(ii) in the second proviso, for the words "self-certified copy" the words "self-attested copy" shall be substituted.

8. In the said rules, in rule 113, for sub-rule (2) the following sub-rule shall be substituted, namely: -

"(2) The Appellate Tribunal shall, along with its order under sub-section (1) of section 113, issue, or cause to be issued, a summary of the order in FORM GST APL-04A clearly indicating the final amount of demand confirmed by the Appellate Tribunal."

9. In the said rules, in FORM GSTR-9, -

(a) in the Table, -

(i) in Pt.III, under the heading "Details of ITC for the financial year", -

(A) against serial number 6, under the heading "Details of ITC availed during the financial year", -

(I) after the serial number A, and the entries relating thereto, the following shall be inserted, namely, -

| | | | | | |
|---|---|---|---|---|---|
| "A 1 | ITC of preceding financial year availed in the financial year (which is included in 6A above) other than ITC reclaimed under rule 37 and rule 37A | | | | |
| A2 | Net ITC of the financial year =(A-A1)" | | | | |

(II) in the entry against serial number H, the words, brackets and letter "(other than B above)" shall be omitted;

(III) for serial number J and the entries relating thereto, the following shall be substituted, namely: -

| | | | | | |
|---|---|---|---|---|---|
| "J | Difference (I-A2 above)" | | | | |

(IV) for serial number M and the entries relating thereto, the following shall be substituted, namely: -

"

| | | | | | |
|---|---|---|---|---|---|
| M | ITC availed through ITC-01, ITC 02 and ITC-02A (other than GSTR-3B and TRAN Forms) | | | | |

";

(B) against serial number 7, under the heading "Details of ITC reversed and Ineligible ITC for the financial year", -

(I) after serial number A and the entries relating thereto, the following shall be inserted, namely: -

"

| | | | | | |
|---|---|---|---|---|---|
| A1 | As per Rule 37A | | | | |
| A2 | As per rule 38" | | | | |

";

(C) against serial number 8, under the heading "Other ITC related information", -

(I). for the entries against serial number B, the following shall be substituted, namely: -

"

| | | | | | |
|---|---|---|---|---|---|
| B | ITC as per 6(B) above" | <Auto> | | | |

";

(II). in the entries against serial number H, after the words, brackets, figure and letter "(as per 6(E) above)", the words "in the financial year" shall be inserted;

(III). after serial number H and the entries relating thereto, the following shall be inserted namely, -

"

| | | | | | | |
|---|---|---|---|---|---|---|
| "H1 | IGST Credit availed on Import of goods in next financial year" | | | | | |

";

(IV). for serial number I and the entry relating thereto, the following shall be substituted namely: -

"

| | | | | | | |
|---|---|---|---|---|---|---|
| "I | Difference [G- (H +H1)]" | | | | | |

";

(ii) in Pt.IV, under the heading "Details of tax paid as declared in returns filed during the financial year"-

(A) for serial number 9, and the entries relating thereto, the following shall be substituted, namely: -

"

| **9** | **Description** | **Tax Payable** | **Paid through cash** | **Paid through ITC** | | | | **Total Tax Paid** | **Difference between Tax payable and paid** |
|---|---|---|---|---|---|---|---|---|---|
| | | | | **Central Tax** | **State Tax / UT Tax** | **Integrated Tax** | **Cess** | | |
| | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8 = 3+4+5+6+7** | **2-8"** |
| | Integrated Tax | | | | | | | | |
| | Central Tax | | | | | | | | |
| | State/UT Tax | | | | | | | | |
| | Cess | | | | | | | | |
| | Interest | | | | | | | | |
| | Late fee | | | | | | | | |
| | Penalty | | | | | | | | |
| | Other | | | | | | | | |

";

(iii) in Pt.V, under the heading "Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period."-

(A) for serial numbers 10, 11, 12, 13 and 14 and the entries relating thereto, the following shall be substituted, namely: -

"

| | | | | | | |
|---|---|---|---|---|---|---|
| 10 | Supplies / tax declared through Invoices / Debit Note / Amendments (+) | | | | | |
| 11 | Supplies / tax reduced through Amendments / Credit Note (-) | | | | | |
| 12 | ITC of the financial year reversed in the next financial year | | | | | |
| 13 | ITC of the financial year availed in the next financial year | | | | | |
| 14 | Differential tax paid on account of declaration in 10 & 11 above | | | | | |
| | Description | | Payable | Paid | Difference | |
| | 1 | | 2 | 3 | 2-3" | |
| | Integrated Tax | | | | | |
| | Central Tax | | | | | |
| | State/UT Tax | | | | | |
| | Cess | | | | | |
| | Interest | | | | | |

";

"(B) under the heading "Instructions", –

(i) for paragraph 1, the following paragraph shall be substituted namely: –

"1. Terms used:

(a) GSTIN: Goods and Services Tax Identification Number

(b) UQC: Unit Quantity Code

(c) HSN: Harmonised System of Nomenclature Code

(d) ITC: Input Tax Credit";

(ii) in paragraph 2A,–

(A) after the words, "financial year only", the words "for which annual return is being filed" shall be inserted;

(B) after the words "not be reported here", the words "until unless specifically required" shall be inserted;

(iii) in paragraph 4, -

(A) after the words, letters and figures "or FY 2023-24" the words, letters and figures "or FY 2024-25" shall be inserted;

(B) In the Table, -

(I). in second column, against table number "5D, 5E and 5F", after the letters and figures "FY 2023-24", the letters and figures "and FY 2024-25," shall be inserted;

(II). in second column, against table numbers 5H, 5I and "5J and 5K", for the word and figures "2022-23 and 2023-24", the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted;

(iv) In paragraph 5, in the Table, -

(A) in second column, against table number 6A, for the word "taxpayer" the words "financial year" shall be substituted;

(B) after table number 6A and the entries relating thereto, the following shall be inserted namely, -

"

| | |
|---|---|
| 6A1 | ITC in respect of the preceding financial year, but availed through FORM GSTR-3B of April to October of the Financial Year for which annual return is furnished, filed till 30th November of the Financial Year for which annual return is furnished and included in auto populated values in table 6A above, should be declared here.<br><br>Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as this will be reported in the Table 6H below.<br><br>Also, if any ITC which was claimed and reversed (other than due to rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here and this will not be reported in the Table 6H below. |

";

(C) in second column, against table number 6B, -

(I) after the words, figures, brackets and letters "separately under 6(H) below.", the following shall be inserted, namely: –

"However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC which was availed (for the first time) should be declared in this table. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in Table 6H.";

(II) for the figures and word "2022-23 and 2023-24" the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted.

(D) in second column, against table numbers 6C and 6D for the words and figures "2022-23 and 2023-24" the words and figures "2022-23, 2023-24 and 2024-25," shall be substituted.

(E) in second column, against table number 6H after the words "shall be declared here." the following shall be inserted, namely: –

"However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) which was availed (for the first time) should be declared in Table 6B above. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in here.

Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here.

Also, if any ITC which was claimed and reversed (other than rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as it is to be reported in the Table 6A1 above.";

(F) in second column, against table number 6J, after the words "this amount should be zero.", the following shall be inserted, namely: –

"However, for FY 2024-25 onwards, the difference between the total amount of net ITC of the financial year availed through FORM GSTR-3B as per Table 6A2 and input tax credit declared in row B to H shall be auto populated here. Ideally, this amount should be zero.";

(G) for table number 6M and the entries relating thereto, the following table and entries shall be substituted, namely, -

"

| | |
|---|---|
| 6M | Details of ITC availed through **FORM ITC-01, FORM ITC-02 and ITC-02A** (i.e. ITC availed through Forms other than GSTR 3B, TRAN-1 and TRAN-II) in the financial year shall be declared here. |

";

(H) for table number "7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H" and the entries relating thereto, the following table and entries shall be substituted namely, -

"

| | |
|---|---|
| 7A, 7A1, 7A2, 7B, 7C, 7D, 7E, 7F, 7G and 7H | Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 37A, 38, 39, 42 and 43 of the Manipur GST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the Manipur GST Act, 2017 and details of ineligible transition credit claimed under **FORM GST TRAN-I** or **FORM GST TRAN-II** and then subsequently reversed. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. Any ITC reversed through **FORM ITC - 03** or any other reversal not specified in any row above shall be declared in 7H. For FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. |

";

(I) against table number 8B, after the words and brackets "(without the CA certification).", the following shall be inserted, namely: –

"However, for FY 2024-25 onwards, the input tax credit as declared in Table 6B shall be auto-populated here." shall be inserted.

(J) in second column against table number 8H after the words "The input tax credit", words "availed in the financial year" shall be inserted.

(K) after table number 8H and the entries relating thereto, the following shall be inserted, namely, -

| | |
|---|---|
| 8H1 | Out of 8G, the input tax credit on Import of goods which is availed in next financial year shall be declared here. |

(v) . in paragraph 7, -

(A) after the words, letters and figures “filed upto 30th November, 2024” the following shall be inserted, namely: –

“From FY 2024-25 onwards, Part V consists of particulars of transactions for the financial year for which annual return is furnished but declared in the FORM GSTR-3B filed for the months of April to October of next financial year, filed upto 30th November of next financial year.”;

(B) In the Table, –

(I) in second column, against table number “10 & 11”, after the words, letters and figures “30th November, 2024 shall be declared here” the following shall be inserted, namely: –

“From FY 2024-25 onwards, for Table 10, details of supplies or tax increased through invoices or debit note or upward amendment of the same pertaining to the financial year but furnished in FORM GSTR-1 or as amended in FORM GSTR-1A or furnished through invoice furnishing facility of April to October of the next financial year, filed upto 30th November of next financial year shall be declared here.

From FY 2024-25 onwards, for Table 11, details of supplies or tax reduced through invoices or credit note pertaining to the financial year but furnished in FORM GSTR-1 or as amended in FORM GSTR-1A or furnished through invoice furnishing facility of April to October of the next financial year, filed upto 30th November of next financial year shall be declared here.”;

(II) in second column, against table number 12, after the letters, words and figures “and 2023-24, the registered person shall have an option to not fill this table” the following shall be inserted, namely:-

“For FY 2024-25 onwards, aggregate value of reversed ITC of the financial year which has been reversed through the return filed in next financial year filed upto 30th November, shall be declared here (This will not be part of Table 7). Table 4(B) of FORM GSTR-3B of next financial year may be used for filling up these details.”;

(III) in second column, against table number 13, after the letters, words and figures "and 2023-24, the registered person shall have an option to not fill this table" the following shall be inserted, namely:-

"For FY 2024-25 onwards, details of ITC on supply of goods or services received pertaining to the financial year but ITC for the same was availed in return from April to October of next financial year filed upto 30th November, of next financial year shall be declared here. Table 4(A) of FORM GSTR-3B of April to October of next financial year may be used for filling up these details.
However, any ITC which was reversed in any of the financial years as per rule 37 or rule 37A but was reclaimed in next financial year, the details of such ITC reclaimed shall be furnished in the Table 6H of GSTR-9 to be filed for next financial year only. The same shall not to be reported here.";

(vi) in paragraph 8, in the Table, in second column, against serial numbers "15A, 15B, 15C and 15D", "15E, 15F and 15G", 16A, 16B, 16C, and "17&18", for the figures and word "2022-23 and 2023-24", wherever they occur, the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted;

(vii) in paragraph 9, for the word "only", the words "or electronic credit ledger" shall be substituted.

10. In the said rules, in FORM GSTR-9C, –

(a) in the Table, -

(i) in Pt. II, under the heading "Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)", against serial number 7, under the heading "Reconciliation of Taxable Turnover", –

(A) after the serial number D and the entries relating thereto, the following shall be inserted, namely, -

"

| | | | | | |
|---|---|---|---|---|---|
| D1 | Supplies on which tax is to be paid by ecommerce | | | | |

| | | | | | |
|---|---|---|---|---|---|
| | operators as per sub-section (5) of section 9 [Supplier to report] | | | | |

“;

(B) in second column, against serial number E, for the letter and brackets (A-B-C-D)” the letters and brackets (A-B-C-D-D1)” shall be substituted;

(ii) in Pt.III under the heading “Reconciliation of tax paid”, -

(A) against serial number 9 under the heading “Reconciliation or rate wise liability and amount payable thereon”, -

(I) after the entry serial number “K-1” and the entries relating thereto, the following shall be inserted, namely, -

“

| | | | | | |
|---|---|---|---|---|---|
| K-2 | Supplies on which e-commerce operator is required to pay tax as per sub-section (5) of section 9 [E-commerce operator to report] | NA | | | |

”;

(II) in second column, against serial number Q, for the word “paid” the word “payable” shall be substituted;

(B) against serial number11, under the heading “Additional amount payable but not paid (due to reasons specified under Table 6,8 and 10 above)”, -

(I) for the word “Cash” the words and letters “cash or ITC” shall be substituted;

(II) after the entry relating to “Others”, the following entry shall be inserted, namely: -

“

| | | | | | |
|---|---|---|---|---|---|
| Supplies on which e-commerce operator is required to pay tax as per sub-section (5) of section 9 [E-commerce operator to report] | NA | | | | |

”;

(iii) In Part V under the heading “Additional liability due to on-reconciliation”, -

(A) for the word “Cash” the words and letters “cash or ITC” shall be substituted;

(B) after the entry relating to “Others”, the following shall be inserted namely: -

“

| | | | | | |
|---|---|---|---|---|---|
| Supplies on which e-commerce operator is required to pay tax as per sub-section (5) of section 9 [E-commerce operator to report] | | | | | |

”;

(iv) after part V, the following shall be inserted, namely: -

“

| | | | |
|---|---|---|---|
| 17 | Late fee payable and paid | | |
| | Description | Payable | Paid |
| | 1 | 2 | 3 |
| A | 1ntegrated Tax | | |
| B | Central Tax | | |
| C | State Tax/UT Tax | | |

”;

(b) under the heading “Instructions”, -

(i) in paragraph 4, in the Table, -

(A) in second column, for the figures and word “2022-23 and 2023-24”,wherever they occur, the figures and word “2022-23, 2023-24 and 2024-25,” shall be substituted;

(B) after table number 7D and entries relating thereto, the following shall be inserted namely: -

“

| | |
|---|---|
| 7D1 | Supplies on which tax is to be paid by ecommerce operators as per sub-section (5) of section 9 shall be declared here by the supplier. |

”:

(C) in second column, against table number 7E, for the words, figures, letters and brackets “reverse charge etc.) declared in Table 7B, 7C, 7D above.” the words, figures, letters and brackets “reverse charge, supplies made sub-under section (5) of section 9 etc.) declared in Table 7B, 7C, and 7D and 7D1 above.” shall be substituted;

(D) in second column against table 7F, for the letters, figures and brackets “(4N – 4G)”, the letters, figures and brackets “(4N – 4G-4G1)” shall be substituted;

(ii) in paragraph 6, in the Table-

(A) in second column against table number 14, for the figures and word “2022-23 and 2023-24”, the figures and word “2022-23, 2023-24 and 2024-25,” shall be substituted;

(C) after the table number 16 and entries relating thereto, the following shall be inserted, namely: –

“

| | |
|---|---|
| 17 | Late fee will be payable as per section 47(2). |

”;

(iii) in paragraph 8, for the word “only”, the words “or electronic credit ledger.” shall be substituted.

11. In the said rules, after FORM GST APL-02, the following Form shall be inserted, namely:-

**"FORM GST APL-02A**

*[See rules 110 and 111]*

**Part A**

**Provisional Acknowledgment for submission of Appeal/Application**

<Name of applicant><GSTIN/Temp ID/UIN/Reference Number/BO ID with date>

"Your appeal has been successfully filed against <Application Reference Number>.

An appeal/application has been submitted by you on the Goods and Services Tax Appellate Tribunal portal which is hereby provisionally acknowledged and its acceptance/admission is subject to scrutiny by the Registry/Bench. The Provisional Acknowledgement number is <Daily Number > dated _____."

GSTIN/Temporary ID/UIN/ENR -

Date of filing -

Time of filing -

filing/provisional acknowledgement number -

Name of the person filing the appeal -

Appeal fees -

Transaction Id -

<Signature>

Place:
Date:

Name

Designation

ON Behalf of GST Appellate Tribunal

**Part B**

**Final Acknowledgement communicating registration/rejection of Appeal/Application**

Your appeal/application has been successfully filed/registered against <application reference number > dated < Date>.

GSTIN/Temporary ID/UIN/ENR -
Case Registration Number -
Date of acceptance –
Date of appearance: Time:
Court Number: Bench:

AR/JR/DR/R
GSTAT ……..……
Bench”

OR

Your appeal/application filed vide provisional acknowledgment reference number ------ dated ------ has been rejected

Date of rejection:

AR/JR/DR/R
GSTAT .. …….
Bench

OR

Your appeal/application having provisional acknowledgment reference number ------ dated ------ has been dismissed as withdrawn

Date of Dismissal:

AR/JR/DR/R
GSTAT ……..……
Bench”

OR

Your appeal/application having provisional acknowledgment reference number ------ dated ---- has been Rejected due to Wrong Jurisdiction

Date of Rejection:

AR/JR/DR/R
GSTAT ……..……
Bench"

OR

Your Appeal/application having provisional acknowledgment reference number ------ dated -- has been rejected due to wrong applicability of place of supply issue.

Date of rejection:

AR/JR/DR/R
GSTAT ……..……
Bench"

12. In the said rules, after FORM GST APL-04, the following Form shall be inserted, namely:-

**"Form GST APL-04 A**

***[See rule 113(2)]***

**Summary of the order and demand after issue of order by the Goods and Services Tax Appellate Tribunal**

**Whether remand order: Yes / No**

Order Reference no.- Date of order-

1. GSTIN/Temporary ID/UIN –
2. Appeal Case Reference no. – Date:-
3. Name of the appellant –
4. Name of the Respondent –

5. Order appealed against –
   a) Order Type -- *Demand, Registration, Refund, Enforcement, Refund & Others*
   b) Ref Number- Date –

6. Personal Hearing – *(All hearing dates)*
7. Status of Order under Appeal- *Confirmed/Modified/Rejected*
   *Confirmed – Order under Appeal is confirmed*
   *Modified – Order under Appeal is modified*
   *Rejected - - Order under Appeal is annulled*
8. Order in brief: *(Free text, Max 2500 characters)–*
9. If demand order, then whether demand quantified: *(Yes/No)*
   *(If the answer is YES, the demand quantified as follows:)*

**Section-I**

| Particulars | Central tax | | State/UT tax | | Integrated tax | | Cess | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Disputed Amount | Determined Amount | Disputed Amount | Determined Amount | Disputed Amount | Determined Amount | Disputed Amount | Determined Amount | Disputed Amount | Determined Amount |
| **1** | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| **(a) Tax** | | | | | | | | | | |
| **(b) Interest** | | | | | | | | | | |
| **(c) Penalty** | | | | | | | | | | |
| **(d) Fees** | | | | | | | | | | |
| **(e) Others** | | | | | | | | | | |
| **(f) Refund** | | | | | | | | | | |

**Section-II**

| Place of Supply/ Name of State/UT | Demand | Tax | Interest | Penalty | Other | Total |
|---|---|---|---|---|---|---|
| **1** | **2** | **3** | **4** | **5** | **6** | **7** |
| | **Amount in dispute** | | | | | |
| | **Amount Determined** | | | | | |
| | | | | | | |
| | | | | | | |
| **Add rows** | | | | | | |

10. For Other orders and Demand orders which are not quantified

| Issues as raised by proper officer | Issues as determined by Appellate/Revisional authority | Order by GST Appellate Tribunal |
|---|---|---|
| | | |
| | | |
| | | |

11. If remanded with directions:

a) Remanded to: *(specify authority to whom remanded. Adjudicating Authority, Appellate authority, Revisional authority, any other)*

b) Directions subject to which remanded, if any: *(Free text, Max 1000 words)*

**Section-III (Anti-profiteering)**

12. Order In brief: *(Drop -Down Values)*

*a) Reduction in Price*
*b) Return to Recipient of Amount not passed on, along with interest*
*c) Deposit in Consumer Welfare Fund/s*
*d) Penalty Imposed (Amount to be specified)*
*e) Cancellation of Registration*

Place: Signature:

Date: Designation:

Jurisdiction:"

13. In the said rules, for FORM GST APL-05, the following Form shall be substituted, namely: —

**"Form GST APL-05**

***See rule 110(1)***

**Appeal to the Goods and Services Tax Appellate Tribunal**

1. GSTIN/Temporary ID/UIN –
2. Name of the appellant –

3. Address of the appellant –
4. Respondent(s):
   (a)
   (b)
   (c)
   .....
   *(Specify designation and office of the respondent(s))*
5. Details of the authorised representative of the applicant:
   (a) Name……. Mobile …… Email …….
   (b) Name……. Mobile …… Email …….
   ……
   …..
6. Order appealed against - *APL-04/Rejected APL-02* Number - Date-
7. Is place of supply involved in the dispute – *Yes/No*
8. Designation and Office of the Appellate Authority/Revisional Authority passing the order appealed against -
9. Date of communication of the order appealed against –
10. Details of order challenged before Appellate authority/Revisional Authority:
    a) Number - Date –
    *b) Order type (As per Annexure A)*
    *c) Period of dispute from (DDMMYYYY) To (DDMMYYY)*
    *(Applicable for demand related orders)*
11. Details of the authority passing the order specified at Sl. no. 9: *(Specify designation and Office of the said authority)*
12. Name of the authorized representative
    (a) Name……. Mobile …… Email …….
    (b) Name……. Mobile …… Email …….

……..

13. Act (CGST/ SGST/ IGST/ Cess)
14. Details of the case under dispute:
    a) Brief issue of the case under dispute
    b) Category of case under dispute *(As per Annexure B)*
    c) Market value of goods, where goods have been seized
15. Case Summary *(As per Annexure C)*
16. About Appellant *(As per Annexure D)*
17. Statement of facts *(As per Annexure E)*
18. Grounds of appeal
19. Prayer
20. Details of demand created, disputed and admitted.

| Particulars | Central Tax | | | State/UT Tax | | | Integrated Tax | | | Cess | | | Total Amount | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount determined by Appellate / Revisional authority, if any (A | Amount admitted (B) | Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order | Amount determined by Appellate / Revisional authority, if any (A | Amount admitted (B) | Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order | Amount determined by Appellate / Revisional authority, if any (A | Amount admitted (B) | Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order | Amount determined by Appellate / Revisional authority, if any (A | Amount admitted (B) | Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order | Amount determined by Appellate / Revisional authority, if any (A | Amount admitted (B) | Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order |
| (a) Tax | | | | | | | | | | | | | | | |
| (b) Interest | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (c) Penalty | | | | | | | | | | | | | | | |
| (d) Fees | | | | | | | | | | | | | | | |
| (e) Other charges | | | | | | | | | | | | | | | |

21. Details of payment of admitted amount and pre-deposit:

(a) Details of amount payable:

| **Particulars** | **Central Tax** | | **State/UT Tax** | | **Integrated** | | **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 | | | | | | | | | | |
| (b) Interest | | | | | | | | | | |
| (c) Penalty | | | | | | | | | | |
| (d) Fees | | | | | | | | | | |
| (e) Other charges | | | | | | | | | | |

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

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 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)** | | | | | | | | | |

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 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 preferred by me or my behalf before any Court or Authority or is pending before any Court or Authority.

Verified today, the _____ day of _____month_____ 20..._____

< Signature> Name

Place:
Name of the Applicant

Date:
Designation/Status

**Annexure A**

**(Order Type )**

| S No | List of 'Order Type' |
|---|---|
| **1** | Demand Order |
| **2** | Refund Order |
| **3** | Registration Order |
| **4** | Enforcement Order |
| **5** | Recovery Order |
| **6** | Other order |

**Annexure B**

***(Category of case under dispute or issues involved )***

| S No | List of 'Category of case under dispute | Tab | Tab Amount involved (where quantifiable) |
|---|---|---|---|
| **1** | Misclassification of any goods or services or both | Mention HSN | |
| **2** | Wrong applicability of a notification issued under the provisions of this Act | Mention notification no. and date | |
| **3** | Incorrect determination of time of supply of goods or services or both | Mention section and rule specified in Appellate/ Revisionary order | |
| **4** | Incorrect determination of value of supply of goods or services or both | Mention section and rule specified in Appellate/ Revisionary order | |
| **5** | Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit | Mention section and rule specified in Appellate/ Revisionary order | |
| **6** | Incorrect determination of the liability to pay tax on any goods or services or both | Mention section and rule specified in Appellate/ Revisionary order | |

| | | | |
|---|---|---|---|
| **7** | Whether applicant is required to be registered or has been granted suo-moto registration | Mention section and rule specified in Appellate/ Revisionary order | |
| **8** | Whether any particular thing done by the applicant results in supply of goods or services or both | Mention section and rule and Schedule specified in Appellate/ Revisionary order | |
| **9** | Rejection/acceptance of application for registration | Mention section and rule specified in Appellate/ Revisionary order | |
| **10** | Rejection/acceptance of application for amendment to registration | Mention section and rule specified in Appellate/ Revisionary order | |
| **11** | Suspension of registration | Mention section and rule specified in Appellate/ Revisionary order | |
| **12** | Order dropping show-cause in relation to registration | Mention section and rule specified in Appellate/ Revisionary order | |
| **13** | Denial of facility to pay tax under composition scheme | Mention section and rule specified in Appellate/ Revisionary order | |
| **14** | Cancellation of registration | Mention section and rule specified in Appellate/ Revisionary order | |
| **15** | Rejection/acceptance of application for revocation of cancellation of registration | Mention section and rule specified in Appellate/ Revisionary order | |
| **16** | Order accepting reply of taxpayer/order dropping show cause notice | Mention section and rule specified in Appellate/ Revisionary order | |
| **17** | Order of disqualification of GSTP/cancellation of enrolment of GSTP | Mention section and rule specified in Appellate/ Revisionary | |

| | | | |
|---|---|---|---|
| | | order | |
| **18** | Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee) | Mention section and rule and Form of order specified in Appellate/ Revisionary order | |
| **19** | Tax wrongfully collected/Tax collected not paid to Government. | Mention section and rule specified in Appellate/ Revisionary order | |
| **20** | Order of assessment including that of a non-filer or evading registration or protective assessment | Mention section and rule specified in Appellate/ Revisionary order | |
| **21** | Determination of tax not paid or short paid on outward supply u/s 73 | Mention section and rule specified in Appellate/ Revisionary order | |
| **22** | Excess ITC availed/utilized u/s 73 | Mention section and rule specified in Appellate/ Revisionary order | |
| **23** | Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited | Mention section and rule specified in Appellate/ Revisionary order | |
| **24** | Order rejecting/granting provisional refund | Mention section and rule specified in Appellate/ Revisionary order | |
| **25** | Order denying/reducing/withholding/granting refund | Mention section and rule specified in Appellate/ Revisionary order | |
| **26** | Issue related to provisional assessment | Mention section and rule specified in Appellate/ Revisionary order | |
| **27** | Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74 | Mention section and rule specified in Appellate/ Revisionary order | |
| **28** | Excess ITC availed/utilized determined u/s 74 | Mention section and rule specified in | |

| | | | |
|---|---|---|---|
| | | Appellate/ Revisionary order | |
| **29** | Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property | Mention section and rule specified in Appellate/ Revisionary order | |
| **30** | Order relating to rectification/withdrawal of an earlier order | Mention section and rule specified in Appellate/ Revisionary order | |
| **31** | Order creating/modifying/withdrawing demand under earlier law | Mention section and rule specified in Appellate/ Revisionary order | |
| **32** | Order permitting payment in instalments | Mention section and rule specified in Appellate/ Revisionary order | |
| **33** | Order relating to provisional attachment of property | Mention section and rule specified in Appellate/ Revisionary order | |
| **34** | Order imposing penalty | Mention section and rule specified in Appellate/ Revisionary order | |
| **35** | Order permitting compounding of any offense or withdrawing such order | Mention section and rule specified in Appellate/ Revisionary order | |
| **36** | Anti profiteering related matter | | |
| **37** | Others- | | |
| **38** | Issues related to Place of supply of goods and/or services | | |

**Annexure C**

**Case Summary** *(indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each cell)*

| Sr 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 |
|---|---|---|---|---|---|
| 1 | Registration | | | | |
| 2 | Revocation of registration | | | | |
| 3 | Denial/blocking of ITC | | | | |
| 4 | Short or non-payment of tax | | | | |
| 4 | Erroneous refund | | | | |
| 5 | Levy of Penalty | | | | |
| 6 | Levy of interest or late fee or fine | | | | |
| 7 | Classification dispute *(mention HSN in corresponding columns of this row)* | | | | |
| 8 | Any other | | | | |

**User can add more than one Issue**

| **Order Type and Issue Related to mapping** | | |
|---|---|---|
| **S No** | **Type of 'Order Type'** | **Case Summary- Issue related to** |
| 1 | Demand Order | 1) Short or nonpayment of tax<br>2) Levy of penalty<br>3) Levy of interest or late fee or fine<br>4) Classification dispute |
| 2 | Refund Order | 1) Erroneous refund |
| 3 | Registration Order | 1) Registration<br>2) Revocation of registration |
| 4 | Enforcement Order | 1) Levy of penalty<br>2) Levy of interest or late fee or fine |
| 5 | Recovery Order | 1) Denial/blocking of ITC |

| | | |
|---|---|---|
| 6 | Other order | Any other |

**Annexure D**

**About Appellant**

| Constitution/ Identification Number | Constitution of Business | Statute under which incorporated | Date of Commencement of business | Address | Nature of Business | Any other relevant fact |
|---|---|---|---|---|---|---|
| | | | | | | |

*Appellant to state in free text form as follows:*

*Appellant to mention:*

*(a). his constitution of business (e.g. Company, Partnership, HUF, Trust, etc.)*

*(b). Statute under which incorporated, if any (e.g. Companies Act, Trust Act, Societies Registration Act, etc.)*

*(c). date of its constitution*

*(d). constitution/identification number assigned to it by constituting authority (e.g. Corporate Identification Number in case of a company, etc.)*

*(e). Address of its Head Office and address of its principal place of business in State*

*(f). GSTIN/Temp Id and date from which registered under GST*

*(g). Nature of the business in which he/it is engaged (e.g. manufacturer /wholesaler /retailer / supplier of services, etc.)*

**(h).** *Any other relevant fact in view of the appellant"*

**Annexure E**

**Statement of Facts (Case History)**

*(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell, Upload documents if necessary)*

| Reference/ acknowledgment no. | Action By | Date | Brief Narration |
|---|---|---|---|
| | | | |
| | | | |
| *<Add rows, if required>"* | | | |

14. In the said rules, for FORM GST APL-06, the following Form shall be substituted, namely: —

**"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. – Date of filing – | | | | |
| 2 | Present Cross-objection being filed by:<br>o GSTIN/Temporary ID/UIN/CRN/ARN –<br>o Name –<br>o e-mail id –<br>o Contact number –<br>o Address for communication –<br>o Designation of officer –<br>o Office details –<br>o e-mail id –<br>o Contact number - | | | | |
| 3 | *Order no. – **(Order of the Appellate/Revisional authority)** - Date-* | | | | |
| 4 | *Designation alongwith jurisdiction of the officer passing the order appealed against –*<br><br>*Designation:*<br><br>*Jurisdiction:*<br>*Order Passed by:* | | | | |
| 5 | Date of communication of the order appealed against – | | | | |
| 6 | Name of the authorized representative, where available – | | | | |
| | e-mail id of said representative – | | | | |
| | Contact number of said representative | | | | |
| 7 | Details of the case under dispute – | | | | |
| (i) | Period of dispute - | | | | |
| (ii) | Amount under dispute | Central tax | State/UT tax | Integrated tax | Cess |
| | (a) Tax | | | | |
| | (b) Interest | | | | |
| | (c) Penalty | | | | |
| | (d) Fees | | | | |
| | (e) Other charges (specify) | | | | |

| | | | | | |
|---|---|---|---|---|---|
| (iii) | Market value of seized goods, where one of the issues involved is seizure/confiscation of goods - | | | | |
| 8 | Summary of Issues involved and summary of reply thereto – ***Annexure A*** | | | | |
| 9 | Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the 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 | Tax | As per order of adjudicating authority | As determined by Appellate/ Revisional authority | As per the person filing this cross objection |
| | Tax | Central Tax | | | |
| | | State/UT Tax | | | |
| | | Integrated Tax | | | |
| | | Cess | | | |
| | | Total | | | |
| | Interest | Central Tax | | | |
| | | State/UT Tax | | | |
| | | Integrated Tax | | | |
| | | Cess | | | |
| | | Total | | | |
| | Penalty | Central Tax | | | |
| | | State/UT Tax | | | |
| | | Integrated Tax | | | |
| | | Cess | | | |
| | | Total | | | |
| | Penalty | Central Tax | | | |
| | | State/UT Tax | | | |
| | | Integrated Tax | | | |

| | | | | | |
|---|---|---|---|---|---|
| | | Cess | | | |
| | | Total | | | |
| | Fees | Central Tax | | | |
| | | State/UT Tax | | | |
| | | Integrated Tax | | | |
| | | Cess | | | |
| | | Total | | | |
| | Others | Central Tax | | | |
| | | State/UT Tax | | | |
| | | Integrated Tax | | | |
| | | Cess | | | |
| | | Total | | | |
| | Refund | Central Tax | | | |
| | | State/UT Tax | | | |
| | | Integrated Tax | | | |
| | | Cess | | | |
| | | Total | | | |
| | | | | | |

| | |
|---|---|
| 11 | Reliefs claimed in memorandum of cross-objections. |
| 12 | Summary of reply ***(Annexure B)*** |
| 13 | Grounds of Cross-objection |
| 14 | Para-wise reply (***upload separately***) |
| | **Verification**<br><br>I, < _____ >, 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. |

| | | |
|---|---|---|
| | Verified today, the _____ day of ____month_____ 20..._____<br><br>Place :<br>Date : | **<Signature>**<br>Name of the person filing this cross-objection ::<br>Designation/Status of Applicant/officer :" |

**Annexure A**

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

| S. No | Category of case under dispute or Issues involved | Tab | Tab Amount involved *(where quantifiable)* | Summary of Reply |
|---|---|---|---|---|
| **1.** | Misclassification of any goods or services or both | Mention HSN | | |
| **2.** | Wrong applicability of a notification issued under the provisions of this Act | Mention notification no. and date | | |
| **3.** | Incorrect determination of time of supply of goods or services or both | Mention section and rule specified in Appellate/ Revisionary order | | |
| **4.** | Incorrect determination of value of supply of goods or services or both | Mention section and rule specified in Appellate/ Revisionary order | | |
| **5.** | Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit | Mention section and rule specified in Appellate/ Revisionary order | | |
| **6.** | Incorrect determination of the liability to pay tax on any goods or services or both | Mention section and rule specified in Appellate/ Revisionary order | | |
| **7.** | Whether applicant is required to be registered or has been granted suo-moto registration | Mention section and rule specified in Appellate/ Revisionary order | | |
| **8.** | Whether any particular thing done by the | Mention | | |

| | | | | |
|---|---|---|---|---|
| | applicant results in supply of goods or services or both | section and rule and Schedule specified in Appellate/ Revisionary order | | |
| **9.** | Rejection/acceptance of application for registration | Mention section and rule specified in Appellate/ Revisionary order | | |
| **10.** | Rejection/acceptance of application for amendment to registration | Mention section and rule specified in Appellate/ Revisionary order | | |
| **11.** | Suspension of registration | Mention section and rule specified in Appellate/ Revisionary order | | |
| **12.** | Order dropping show-cause in relation to registration | Mention section and rule specified in Appellate/ Revisionary order | | |
| **13.** | Denial of facility to pay tax under composition scheme | Mention section and rule specified in Appellate/ Revisionary order | | |
| **14.** | Cancellation of registration | Mention section and rule specified in Appellate/ Revisionary order | | |

| | | | | |
|---|---|---|---|---|
| **15.** | Rejection/acceptance of application for revocation of cancellation of registration | Mention section and rule specified in Appellate/ Revisionary order | | |
| **16.** | Order accepting reply of taxpayer/order dropping show cause notice | Mention section and rule specified in Appellate/ Revisionary order | | |
| **17.** | Order of disqualification of GSTP/cancellation of enrolment of GSTP | Mention section and rule specified in Appellate/ Revisionary order | | |
| **18.** | Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee) | Mention section and rule and Form of order specified in Appellate/ Revisionary order | | |
| **19.** | Tax wrongfully collected/Tax collected not paid to Government. | Mention section and rule specified in Appellate/ Revisionary order | | |
| **20.** | Order of assessment including that of a non-filer or evading registration or protective assessment | Mention section and rule specified in Appellate/ Revisionary order | | |
| **21.** | Determination of tax not paid or short paid on outward supply u/s 73 | Mention section and rule specified in Appellate/ Revisionary order | | |

| | | | | |
|---|---|---|---|---|
| **22.** | Excess ITC availed/utilized u/s 73 | Mention section and rule specified in Appellate/ Revisionary order | | |
| **23.** | Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited | Mention section and rule specified in Appellate/ Revisionary order | | |
| **24.** | Order rejecting/granting provisional refund | Mention section and rule specified in Appellate/ Revisionary order | | |
| **25.** | Order denying/reducing/withholding/granting refund | Mention section and rule specified in Appellate/ Revisionary order | | |
| **26.** | Issue related to provisional assessment | Mention section and rule specified in Appellate/ Revisionary order | | |
| **27.** | Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74 | Mention section and rule specified in Appellate/ Revisionary order | | |
| **28.** | Excess ITC availed/utilized determined u/s 74 | Mention section and rule specified in Appellate/ Revisionary order | | |

| | | | | |
|---|---|---|---|---|
| **29.** | Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property | Mention section and rule specified in Appellate/ Revisionary order | | |
| **30.** | Order relating to rectification/withdrawal of an earlier order | Mention section and rule specified in Appellate/ Revisionary order | | |
| **31.** | Order creating/modifying/withdrawing demand under earlier law | Mention section and rule specified in Appellate/ Revisionary order | | |
| **32.** | Order permitting payment in instalments | Mention section and rule specified in Appellate/ Revisionary order | | |
| **33.** | Order relating to provisional attachment of property | Mention section and rule specified in Appellate/ Revisionary order | | |
| **34.** | Order imposing penalty | Mention section and rule specified in Appellate/ Revisionary order | | |
| **35.** | Order permitting compounding of any offense or withdrawing such order | Mention section and rule specified in Appellate/ Revisionary order | | |
| **36.** | Anti profiteering related matter | | | |

| | | | | |
|---|---|---|---|---|
| **37.** | Others- | | | |
| **38.** | Issues related to Place of supply of goods and/or services | | | |

**Annexure B**

**Summary of Reply**

*(indicate Amount in INR, wherever quantified and wherever applicable)*

*(Not exceeding 1000 characters in each cell)*

| **Sr. 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 | Registration | | | | | |
| 2 | Revocation of cancellation of registration | | | | | |
| 3 | Denial/blocking of ITC | | | | | |
| 4 | Short or non-payment of tax | | | | | |
| 4 | Erroneous refund | | | | | |
| 5 | Levy of Penalty | | | | | |
| 6 | Levy of interest or late fee or fine | | | | | |
| 7 | Classification dispute *(mention HSN in corresponding columns of this row)* | | | | | |
| 8 | Any other | | | | | |

”.

15. In the said rules, for FORM GST APL-07, the following Form shall be substituted, namely: —

**"FORM GST APL-07**

[See rule 111]

(Application to the Appellate Tribunal under sub section (3) of Section 112)

1. Name and designation of the appellant/Office of Appellant:
   (a). Name
   (b). Designation
   (c). Jurisdiction
   (d). State/Centre

2. GSTIN/Temporary ID/UIN (of the respondent) -
3. Name of the respondent
4. Address of the respondent
5. Order appealed against – Number - Date -
6. Complete Designation, along with jurisdiction of the Appellate Authority/Revisional Authority passing the order appealed against –
7. Date of communication of the order appealed against –
8. Details of the case under dispute:
   a. Brief issue of the case under dispute
   b. Period of dispute –
   c. Case Summary *(As per Annexure A)*
   d. Market value of seized goods, where one of the issues involved is seizure/confiscation of goods
9. About Respondent *(As per Annexure B)*
10. Is place of supply involved in the dispute- Yes/No
11. Statement of facts *(As per Annexure C)*
12. Grounds of appeal –
13. Prayer –
14. Category of case under dispute or Issues involved – *(as per Annexure D )*
15. Details of demand:

| Particulars | Central Tax | | | State/UT Tax | | | Integrated Tax | | | Cess | | | Total Amount | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant) | Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant) | Amount as per present appellant (c) | Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant) | Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant) | Amount as per present appellant (c) | Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant) | Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant) | Amount as per present appellant (c) | Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant) | Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant) | Amount as per present appellant (c) | Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant) | Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant) | Amount as per present appellant (c) |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (a) Tax | | | | | | | | | | | | | | | |
| (b) Interest | | | | | | | | | | | | | | | |
| (c) Panelty | | | | | | | | | | | | | | | |
| (d) Fees | | | | | | | | | | | | | | | |
| (e) Other charges | | | | | | | | | | | | | | | |

I hereby declare that I have been duly authorized/directed by the Commissioner in accordance with sub-section (3) of Section 112 of the Act to file this application before the Appellate Tribunal and a true copy of the said direction/authorization is being uploaded herewith

Place:

Date: <Signature>

Name of the Officer:
Designation:
Jurisdiction:

**Annexure A**

**Case Summary**

*(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell)*

| Sl 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 |
|---|---|---|---|---|---|
| 1 | Registration | | | | |
| 2 | Revocation of cancellation of registration | | | | |
| 3 | Denial/blocking of ITC | | | | |
| 4 | Short or non-payment of tax | | | | |
| 4 | Erroneous refund | | | | |
| 5 | Levy of Penalty | | | | |
| 6 | Levy of interest or late fee or fine | | | | |
| 7 | Classification dispute *(mention HSN in corresponding columns of this row)* | | | | |
| 8 | Any other | | | | |

**Annexure B**

**About Respondent**

| Constitution of Business | Address | Nature of Business | Any other relevant fact |
|---|---|---|---|
| | | | |

| GSTN/Temp ID | Constitution of Business | Any other constitution business | Address | Nature of business | Any other relevant fact |
|---|---|---|---|---|---|
| | | | | | |

**Annexure C**

**Statement of Facts (Case History)**

*(indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each cell, Upload documents if necessary)*

| Reference/ acknowledgment no. | Action By | Date | Brief Narration |
|---|---|---|---|
| | | | |

**Annexure D**

**(Category of case under dispute or issues involved)**

| S. No. | List of 'Category of case under dispute | Tab | Tab Amount involved (where quantifiable) |
|---|---|---|---|
| **1** | Misclassification of any goods or services or both | Mention HSN | |
| **2** | Wrong applicability of a notification issued under the provisions of this Act | Mention notification no. and date | |
| **3** | Incorrect determination of time of supply of goods or services or both | Mention section and rule specified in Appellate/ Revisionary order | |
| **4** | Incorrect determination of value of supply of goods or services or both | Mention section and rule specified in Appellate/ Revisionary order | |
| **5** | Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit | Mention section and rule specified in Appellate/ Revisionary order | |
| **6** | Incorrect determination of the liability to pay tax on any goods or services or both | Mention section and rule specified in Appellate/ Revisionary order | |
| **7** | Whether applicant is required to be registered or has been granted suo moto registration | Mention section and rule specified in Appellate/ Revisionary order | |
| **8** | Whether any particular thing done by the applicant results in supply of goods or services or both | Mention section and rule and Schedule specified in Appellate/ Revisionary order | |

| | | | |
|---|---|---|---|
| **9** | Rejection/acceptance of application for registration | Mention section and rule specified in Appellate/ Revisionary order | |
| **10** | Rejection/acceptance of application for amendment to registration | Mention section and rule specified in Appellate/ Revisionary order | |
| **11** | Suspension of registration | Mention section and rule specified in Appellate/ Revisionary order | |
| **12** | Order dropping show-cause in relation to registration | Mention section and rule specified in Appellate/ Revisionary order | |
| **13** | Denial of facility to pay tax under composition scheme | Mention section and rule specified in Appellate/ Revisionary order | |
| **14** | Cancellation of registration | Mention section and rule specified in Appellate/ Revisionary order | |
| **15** | Rejection/acceptance of application for revocation of cancellation of registration | Mention section and rule specified in Appellate/ Revisionary order | |
| **16** | Order accepting reply of taxpayer/order dropping show cause notice | Mention section and rule specified in Appellate/ Revisionary order | |
| **17** | Order of disqualification of GSTP/cancellation of enrolment of GSTP | Mention section and rule specified in Appellate/ Revisionary order | |
| **18** | Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee) | Mention section and rule and Form of order specified in Appellate/ Revisionary order | |
| **19** | Tax wrongfully collected/Tax collected not paid to Government. | Mention section and rule specified in Appellate/ Revisionary order | |
| **20** | Order of assessment including that of a non-filer or evading registration or protective assessment | Mention section and rule specified in Appellate/ Revisionary order | |
| **21** | Determination of tax not paid or short paid on outward supply u/s 73 | Mention section and rule specified in Appellate/ Revisionary order | |

| | | | |
|---|---|---|---|
| **22** | Excess ITC availed/utilized u/s 73 | Mention section and rule specified in Appellate/ Revisionary order | |
| **23** | Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited | Mention section and rule specified in Appellate/ Revisionary order | |
| **24** | Order rejecting/granting provisional refund | Mention section and rule specified in Appellate/ Revisionary order | |
| **25** | Order denying/reducing/withholding/granting refund | Mention section and rule specified in Appellate/ Revisionary order | |
| **26** | Issue related to provisional assessment | Mention section and rule specified in Appellate/ Revisionary order | |
| **27** | Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74 | Mention section and rule specified in Appellate/ Revisionary order | |
| **28** | Excess ITC availed/utilized determined u/s 74 | Mention section and rule specified in Appellate/ Revisionary order | |
| **29** | Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property | Mention section and rule specified in Appellate/ Revisionary order | |
| **30** | Order relating to rectification/withdrawal of an earlier order | Mention section and rule specified in Appellate/ Revisionary order | |
| **31** | Order creating/modifying/withdrawing demand under earlier law | Mention section and rule specified in Appellate/ Revisionary order | |
| **32** | Order permitting payment in instalments | Mention section and rule specified in Appellate/ Revisionary order | |
| **33** | Order relating to provisional attachment of property | Mention section and rule specified in Appellate/ Revisionary order | |
| **34** | Order imposing penalty | Mention section and rule specified in Appellate/ Revisionary order | |

| | | | |
|---|---|---|---|
| **35** | Order permitting compounding of any offense or withdrawing such order | Mention section and rule specified in Appellate/ Revisionary order | |
| **36** | Anti-profiteering related matter | | |
| **37** | Others- | | |
| **38** | Issues related to Place of supply of goods and/or services" | | |

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N. ASHOK KUMAR,
Commissioner (Finance),
Government of Manipur.

**Note:**The principal rules were published in the Gazette of Manipur, Extraordinary, *vide* notification No. 5/10/2017-FD (TAX), dated the 22nd June, 2017, published *vide* number 109, dated the 28th June, 2017 and were last amended, *vide* notification No. 02/2025 – State Tax (Rules), dated 1st April, 2025, vide number 3, dated 3rd April, 2025.

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Digitally signed by
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