

[See rule 108(1)]

1. GSTIN/ Temporary ID/UIN–
2. Legal name of the appellant -
3. Trade name, if any –
4. Address -
5. Order no. - Order date -
6. Designation and address of the officer passing the order appealed against -
7. Date of communication of the order appealed against -
8. Name of the authorised representative -
9. 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 | | | | |

10. Whether the appellant wishes to be heard in person – Yes / No

11. Statement of facts:-

12. Grounds of appeal:-

13. Prayer:-

14. Amount of demand created, admitted and disputed

| Particulars of demand/ refund | Particulars | | Central tax | State/ UT tax | Integrated tax | Cess | Total amount | |
|-------------------------------------|--|--------------|----------------|---------------------|-------------------|------|--------------|--------------|
| | Amount of demand created (A) | a) Tax/ Cess | | | | | < total > | < total > |
| | | b) Interest | | | | | < total > | |
| | | c) Penalty | | | | | < total > | |

| | | | | | | | | |
|--|-------------------------------|------------------|--|--|--|--|---------|---------|
| | | d) Fees | | | | | < total | |
| | | e) Other charges | | | | | > | |
| | Amount of demand admitted (B) | a) Tax/ Cess | | | | | < total | < total |
| | | b) Interest | | | | | > | |
| | | c) Penalty | | | | | < total | |
| | | d) Fees | | | | | > | |
| | | e) Other charges | | | | | < total | |
| | Amount of demand disputed (C) | a) Tax/ Cess | | | | | < total | < total |
| | | b) Interest | | | | | > | |
| | | c) Penalty | | | | | < total | |
| | | d) Fees | | | | | > | |
| | | e) Other charges | | | | | < total | |

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

(a) [Details of payment required

| Particulars | | | Centr al tax | State/ UT tax | Integ rated tax | Cess | Total amount | |
|-------------|--------------------|---------------|--------------|---------------|-----------------|------|--------------|---------|
| | a) Admitted amount | Tax/ Cess | | | | | < total | < total |
| | | Interest | | | | | > | |
| | | Penalty | | | | | <total | |
| | | Fees | | | | | > | |
| | | Other charges | | | | | < total | |

| | | | | | | | | |
|--|---|-----------|--|--|--|--|-----------------|--|
| | | | | | | | > | |
| | b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess) | Tax/ Cess | | | | | < total > | |

- (b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)

| Sr. No. | Description | Tax payable | Paid through Cash/ Credit Ledger | Debit entry no. | Amount of tax paid | | | |
|---------|----------------|-------------|----------------------------------|-----------------|--------------------|--------------|----------------|------|
| | | | | | Central tax | State/UT tax | Integrated 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] 69 |
|----|---------------------|---|---|---|---|---|---|---|----|-----------|
| 1. | Interest | | | | | | | | | |
| 2. | Penalty | | | | | | | | | |
| 3. | Late fee | | | | | | | | | |
| 4. | Others (specify) | | | | | | | | | |

16. Whether appeal is being filed after the prescribed period - Yes / No

17. If 'Yes' in item 17 –

(a) Period of delay –

(b) Reasons for delay –

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

| Place of Supply (Name of State/UT) | Demand | Tax | Interest | Penalty | Other | Total |
|--|---|-----|----------|---------|-------|------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7] ⁷⁰ |
| | Admitted amount [in the Table in sub-clause (a) of clause 15 (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.

Place:

Date:

<Signature>

Name of the Applicant:

FORM GST APL – 02

[See rule 108(3)]

⁶⁹ Substituted vide Notf no. 03/2019-CT dt. 29.01.2019 wef 01.02.2019

⁷⁰ Inserted *ibid*