



# Is your GSTAT Appeal ready?

With 30 June 2026 fast approaching...we've brought you

A practical framework for drafting a GSTAT Appeal

SAGOTHIA & SHAH | CHARTERED ACCOUNTANTS

# Before You Draft the Appeal: What you must know?

## Timeline

Orders passed before 01.04.2026 →  
Appeal by 30.06.2026

For other case: Normal limitation period:  
3 months; Condonation: Further 3  
months

## Filing

Online in Form GST APL-05

Order details auto-fetched through APL-  
01 ARN

## Court Fees

Rs. 1,000 per Rs 1 lakh of disputed tax,  
ITC, fee, fine, or penalty

Minimum: Rs. 5,000/-

Maximum: Rs. 25,000/-

Rs. 5,000/- for penalty/non-demand  
matters

## Pre-Deposit

- 100% of admitted dues
- 10% of disputed tax
- Maximum cap: Rs. 20 Crores -  
CGST/SGST each & Rs. 40 Cr- IGST  
(Can be paid through Credit Ledger)
- Penalty-only appeals: 10% of  
disputed penalty (Can be paid  
through Cash Ledger only)
- Payment made in DRC-03 under  
protest can be adjusted by filing  
DRC-03A
- Automatic stay for balance demand

# What are the documents to be Attached?

Memorandum of Appeal



Annexures

Affidavit



Order-in-Appeal (APL-04)

First Appeal (APL-01)



Adjudication Order / DRC-07

Show Cause Notice (DRC-01)



Replies & Written Submissions

Relied upon Documents (RUD)  
/ Evidences



Proof of Mandatory Pre-Deposit

Form GSTAT-04:  
Memorandum of Appearance /  
Authorization or Vakalatnama



Index of Documents (with  
pagination)

## Practical Tips

- All relied-upon documents should be self-certified by the appellant/authorized signatory. System-generated GST portal orders/notices shall not require separate certification where original portal-generated copies are uploaded.
- All documents in any regional language to be translated in English self certified copy (Relaxation applies only if the members of the specific GSTAT Bench are conversant with, read, and understand such language)

# Before you draft the appeal: How should you analyse the case?

Analyze the Assessment Order & Appellate Order well

Break each issue into:

**Trigger**  
Why was the issue picked?

**Allegation**  
What is PO's claim?

**S. 73 or S. 74 ?**  
Whether the proceedings are within the time limit & by Proper Officer?

**Evidence**  
What has PO relied upon ?

**Ignored**  
What did PO not consider & why?

**FAA erred?**  
Why did FAA confirm the demand?

- ✓ Critical errors (litigation gold):
  - 🤔 Time barred notices/ Jurisdictional challenges
  - 🙄 Submissions ignored
  - 🙄 No VC
  - 🙄 Wrong approvals
  - 💡 Mark: Fact / Allegation / Assumption / Conclusion & prepare rebuttal

**👉 Every Demand has a trigger. If you cannot identify it, you cannot dismantle it.**

# Suggested Structure of a GSTAT Memorandum of Appeal

A logical flow ensures clarity and readability for the Bench.

(A) Cause title & Identification of parties

(B) Orders Challenged

(C) Issue in Dispute

(D) Statement of Facts

(E) Grounds of Appeal

(F) Prayers & Verification

# (A) Illustrative Cause Title Page

A clean cause title page should present the appeal details in a clear, formal format for filing before the GST Appellate Tribunal.

Cause Title	In the Goods and Service Tax Appellate Tribunal
Bench name	[_____ Bench]
Order in Appeal (O-I-A) Reference	In the matter of Appeal Order in Form GST APL-04 dt: _____
Order in Original (O-I-O) i.e. DRC-07 Reference	In the matter of Order in Form GST-DRC-07 dt: _____
Financial Year	FY: _____
Appellant	Name of Taxpayer Appellant, GSTIN: _____, Address: _____
Respondent	Hon'ble Commissioner of State Tax _____ <ul style="list-style-type: none"><li>• As per Rule 33 of GSTAT Rules – for order passed by State GST officer, Respondent is the Hon'ble Commissioner of the respective State Tax;</li><li>• Where order is passed by Centre officer, the Commissioner of the concerned jurisdictional charge will be respondent.</li><li>• You may add the concerned Adjudicating Officer as Additional respondent, though not mandatory</li><li>• First Appellant Authority/Commissioner who passed the appeal order is not a Respondent, avoid making him one</li></ul>



The Memorandum of Appeal should be in A4 size document, with double spacing and duly justified.

# (B) Details of Orders Appealed Against

## Appeal Order

Particulars	Details
Financial Year	FY: _____
Order in Appeal (O-I-A)	APL-04 (Mention the order)
O-I-A Reference No. (ARN)	_____
Date of Appeal Order	_____
First Appellate Authority	_____
APL-01 (ARN)	_____

## Adjudication Order

Particulars	Details
Order in Original (O-I-O)	_____ _____
Date of DRC-07	_____ _____
Adjudicating Authority	_____ _____

# (C) BRIEF ISSUE & AMOUNT IN DISPUTE

Explain the core issue in brief: (For Eg. ITC 3B-2A mismatch)

(I) Disallowance of Input Tax Credit on account of mismatch between ITC as per GSTR-3B and GSTR-2A amounting to.....

## AMOUNT IN DISPUTE

### DEMAND AS PER O-I-A (APL-04)

Particulars	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	Total (Rs.)
Tax				
Interest				
Penalty u/s				
Total				

### DEMAND AS PER O-I-O (DRC-07)

Particulars	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	Total (Rs.)
Tax				
Interest				
Penalty u/s				
Total				

## ITC comparison between GSTR 3B & GSTR 2A

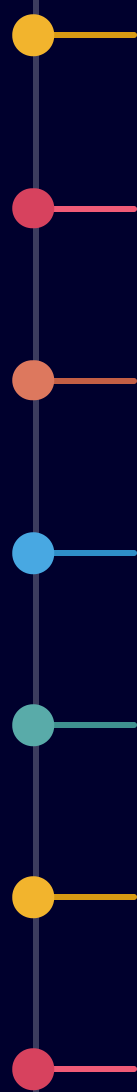
### [ITC Breakup of Disallowance]

Particulars	IGST (Rs.)	CGST (Rs.)	SGST (Rs.)	Total (Rs.)
ITC as per GSTR-3B				
ITC as per GSTR-2A				
ITC disallowed				

# (D) Statement of Facts

Tell the Story Chronologically with relevant dates

A clear timeline prevents the Bench from piecing together the dispute themselves.

- 
- Proceedings Initiated
  - Notice Issued
  - Reply & Evidences Filed
  - DRC-07 Passed
  - First Appeal Filed
  - Submission & Evidences Filed
  - APL-04 Passed

# (E) GROUNDS OF APPEAL

## Lead with Legal Grounds

Start with procedural challenges – improper notice, denial of cross-examination, violation of Natural Justice – before moving to Merit Grounds.

## Head Each Ground Clearly

Give a distinct heading to every ground for ease of readability by the Bench members.

## Keep Grounds Concise

Brief explanation below each ground is optional. Avoid lengthy arguments – reserve detailed submissions for the Written Submission before hearing.

## Use Case Laws

Use actual case laws directly relevant to the point. Avoid quoting AI-generated case references without actual citation and context. Relied upon cases need to be submitted,

## Legal Grounds vs. Merit Grounds: Examples

Legal Grounds	Merit Grounds
Violation of Natural Justice	ITC Eligibility
Limitation Issues	Classification Disputes
Invalid / Defective Notice	Valuation Challenges
Lack of Jurisdiction	Exemption Claims

# (F) Prayers & Verification

## Prayers

- ① Keep the prayers very specific and also seek residual prayer requesting any other relief as the bench may deem fit

## Verification

- ① *I, Mr. \_\_\_\_\_, authorized partner of M/s \_\_\_\_\_, the appellant herein, do hereby solemnly affirm and declare that the contents of the above Memorandum of Appeal are true and correct to the best of my knowledge and belief and nothing material has been concealed therefrom.*

# Common Drafting Errors to Avoid



## ❑ Wrong Respondent

Identify the correct jurisdictional Commissioner per Rule 33.



## ❑ Missing Chronology

Facts without dates weaken the narrative.



## ❑ Keeping fact vague, evasive or self-contrary

Evasive facts or inconsistent claims before authorities can damage the trust of the bench over the appellant and weaken the case



## ❑ Mixing Facts with Grounds

Keep sections structurally distinct.

# Common Drafting errors to avoid...

## (Contd.)



### ❑ Lengthy Grounds & too many arguments

Grounds should be concise and to the point. A brief explanation under each ground may be provided without getting into lengthy submissions



### ❑ New Evidence without permission

New evidence must be provided only with the permission of the bench



### ❑ Weak Prayer Clause

Prayers must be specific and relief-oriented.



✓ Registry has been instructed to adopt a practical approach and raise defects only on critical issues for appeals filed up to 31.12.2026

# Summary of what a Practical GSTAT Appeal Template Should Cover



## ✓ Order Details

APL-04, DRC-07 references and dates



## ✓ Amount in Dispute

IGST, CGST, SGST breakup with interest and penalty



## ✓ Facts Matrix

Chronological, dated, and concise



## ✓ Legal Grounds

Procedural and jurisdictional challenges first



## ✓ Merit Grounds

Substantive issues with brief explanation



## ✓ Prayer & Verification

Specific reliefs sought, signed & verified by authorized signatory



## ✓ Statutory Orders & Notices

Appeal and Adjudication orders with relevant SCN & other notices to be attached



## ✓ Relied upon documents & Case laws

Give comprehensive list of all evidences in support of your claim with actual case laws directly concerning the issue.

"The Tribunal will hear your arguments later. Your appeal should speak first."

- ✔
  - Structure your facts.
  - Strengthen your grounds
  - Prepare your Paper book
  - Argue well
  - Succeed

A well-drafted appeal is often the first step towards a successful outcome and a last opportunity to present your facts well.

- ❓ Are you ready for the GSTAT filing deadline of 30 June 2026?  
Share your thoughts or practical challenges in the comments.

⚠ *Disclaimer: This illustrative carousel is provided for professional reference only & may require fact specific modifications. It does not constitute professional advice and may be subject to defects or objections by the concerned GSTAT Registry. Users should independently verify the applicable legal and procedural requirements before use. No professional liability is assumed. (E&OE.)*

