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	g –					
2	Present Cross-object	tion being filed by	':							
	○ GSTIN/Temporary ID/UIN/CRN/ARN —									
	○Name –									
	oe-mail id —									
	○ Contact number –									
	○ Address for communication —									
	Obsignation of officer –									
		○ Office details —								
	oe-mai									
		act number -								
3	Order no. – (Order d				Date-					
4	Designation alongw	ith jurisdiction of	the off	icer passing the or	rder appealed agai	nst –				
	Designation:									
	I	D 1 l								
	Jurisdiction: Order I	Passea by:								
_	Data of a managinat			J : t						
5	Date of communicat		• •							
6	Name of the authorized representative, where available –									
	e-mail id of said representative – Contact number of said representative									
7										
7	Details of the case up	nder dispute –								
(i)	Period of dispute -			G . 1:	C. ATTT	т.	. 1.	Ic		
(ii)	Amount under dispu	ite		Central tax	State/UT tax	Integra	ted tax	Cess		
	(a) Tax									
	(b) Interest									
	(c) Penalty									
	(d) Fees									
	(e) Other charges (sp	pecity)								
()	Mantagara Cari	. 1 1 1	C	41	1		1.			
(iii) 8	Market value of seiz Summary of Issues i	=				ation of g	oods -			
9	Date of receipt of					Frihunal	hy the tayns	war or the		
7	Commissioner of Sta									
	filed with the Appell			•	-		e or appear o	паррисацоп		
10	Demand Table	ate Thounar by th	ic pers	on ming the presen	nt cross objection					
10	Category	Tax	As r	per order of	As determined	hv	As ner the	person filing		
	Calcgory	Iux	_	licating authority	Appellate/	Jy	this cross of			
			aajac	reading additionity	Revisional		uns cross or	Jeenon .		
					authority					

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		
Reliefs claimed	in memorandum of cr	oss-objections.	
Summary of rep	oly (Annexure B)		 <u> </u>

13	Grounds of Cross-objection		
1.4	Dan in a la contra la cont	7	
14	Para-wise reply (upload separate	ety)	
	Verification		
	and correct to the best of my l		that the information given hereinabove is true is derived from information, documents and therefrom.
	Verified today, the	day ofmonth	20
	Place :		
	Date:		<signature></signature>
		Name	of the person filing this cross-
		objectio	n ::
			Designation/Status of Applicant/officer:"

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		
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	Mention section	
	registration	and rule specified	
		in Appellate/	
		Revisionary order	
13.	Denial of facility to pay tax under composition	Mention section	
201	scheme	and rule specified	
	Scheme	in Appellate/	
1.4		Revisionary order	
14.	Cancellation of registration	Mention section	
		and rule specified	
		in Appellate/	
		Revisionary order	
15.	Rejection/acceptance of application for revocation	Mention section	
	of cancellation of registration	and rule specified	
		in Appellate/	
		Revisionary order	
16.	Order accepting reply of taxpayer/order dropping	Mention section	
	show cause notice	and rule specified	
		in Appellate/	
		Revisionary order	
17.	Order of disqualification of GSTP/cancellation of	Mention section	
17.	enrolment of GSTP	and rule specified	
	chroment of GSTI	<u> </u>	
		11	
		Revisionary	
10		order	
18.	Transfer/Initiation of recovery/ Special mode of	Mention section	
	recovery (all kinds of garnishee)	and rule and Form	
		of order specified	
		in Appellate/	
		Revisionary	
		order	
19.	Tax wrongfully collected/Tax collected not paid to	Mention section	
	Government.	and rule specified	
		in Appellate/	
		Revisionary	
		order	
20.	Order of assessment including that of a non-filer or	Mention section	
4 0.	evading registration or protective assessment	and rule specified	
	orading registration of protective assessment	in Appellate/	
		Revisionary	
		order	
21.	Determination of tax not paid or short paid on	Mention section	
	outward supply u/s 73	and rule specified	
		in Appellate/	
		Revisionary	
		order	
22.	Excess ITC availed/utilized u/s 73	Mention	
		section	
		and rule specified	
	•	·	

		Revisionary	
		order	
23.	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund	Mention section and rule specified	
	being deposited	in Appellate/	
	being deposited	Revisionary	
		order	
24.	Order rejecting/granting provisional refund	Mention section	
	grant rejecting granting provisional returns	and rule specified	
		in Appellate/	
		Revisionary	
		order	
25.	Order denying/reducing/withholding/granting	Mention section	
	refund	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-	Mention section	
	payment/short payment of tax determined u/s 74	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	Mention section	
29.		and rule specified	
	goods/books/property or release of such goods/books/property	in Appellate/	
	goods/ books/ property	Revisionary	
		order	
30.	Order relating to rectification/withdrawal of an	Mention section	
20.	earlier order	and rule specified	
		in Appellate/	
		Revisionary	
		order	
31.	Order creating/modifying/withdrawing demand	Mention section	
	under earlier law	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	Mention section	
	property	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	Mention section	
	withdrawing such order	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	nmagamt	Reply raised GSTAT	to in A	groui ppeal	nd/issue before
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								

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