

**<sup>1</sup>[Rule 109C : Withdrawal of Appeal**

The appellant may, at any time before issuance of show cause notice under sub-section (11) of section 107 or before issuance of the order under the said sub-section, whichever is earlier, in respect of any appeal filed in **FORM GST APL-01** or **FORM GST APL-03**, file an application for withdrawal of the said appeal by filing an application in **FORM GST APL-01/03W**:

**Provided** that where the final acknowledgment in **FORM GST APL-02** has been issued, the withdrawal of the said appeal would be subject to the approval of the appellate authority and such application for withdrawal of the appeal shall be decided by the appellate authority within seven days of filing of such application:

**Provided further** that any fresh appeal filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (2) of section 107, as the case may be.]

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<sup>1</sup> Rule 109C inserted by Not. No. 26/2022–Central Tax, dt. 26-12-2022 w.e.f. 26-12-2022.