

Central Goods & Services Tax Rules, 2017

Rule 113 : Order of Appellate Authority or Appellate Tribunal

- (1) The Appellate Authority shall, along with its order under sub-section (11) of section 107, issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed.
 - (2) The jurisdictional officer shall issue a statement in **FORM GST APL-04** clearly indicating the final amount of demand confirmed by the Appellate Tribunal.
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