

¹[Rule 113A: Withdrawal of Appeal or Application filed before the Appellate Tribunal]

The appellant may, at any time before the issuance of the order under sub-section (1) of section 113, in respect of any appeal filed in **FORM GST APL-05** or any application filed in **FORM GST APL-07**, file an application for withdrawal of the said appeal or the application, as the case may be, by filing an application in **FORM GST APL-05/07W**:

Provided that where the final acknowledgment in **FORM GST APL-02** has been issued, the withdrawal of the said appeal or the application, as the case may be, would be subject to the approval of the Appellate Tribunal and such application for withdrawal of the appeal or application, shall be decided by the Appellate Tribunal within fifteen days of filing of such application:

Provided further that any fresh appeal or application, as the case may be, filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (3) of section 112, as the case may be.]

¹ Rule 113A inserted by Not. No. 12/2024–Central Tax, dt. 10-07-2024 w.e.f. 10-07-2024.