

¹[Rule 110 : Appeal to the Appellate Tribunal]

- (1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed in **FORM GST APL-05**, along with the relevant documents, electronically and provisional acknowledgement ²[in **PART A** of **FORM GST APL-02A**], to the appellant immediately:

³[****]

- (2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112, if any, shall be filed electronically in **FORM GST APL-06**:

⁴[****]

¹ Rule 110 substituted by Not. No. 12/2024–Central Tax, dt. 10-07-2024 w.e.f. 10-07-2024. Earlier to substitution it read as under:

“Rule 110 : Appeal to the Appellate Tribunal

- (1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed along with the relevant documents either electronically or otherwise as may be notified by the Registrar, in **FORM GST APL-05**, on the common portal and a provisional acknowledgement shall be issued to the appellant immediately.
- (2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112 shall be filed either electronically or otherwise as may be notified by the Registrar, in **FORM GST APL-06**.
- (3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.
- (4) A certified copy of the decision or order appealed against along with fees as specified in sub-rule (5) shall be submitted to the Registrar within seven days of filing of the appeal under sub-rule (1) and a final acknowledgement, indicating the appeal number shall be issued thereafter in **FORM GST APL-02** by the Registrar:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the **FORM GST APL-05**, the date of filing of the appeal shall be the date of the issue of the provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of submission of such copy.

Explanation–For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement indicating the appeal number is issued.

- (5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to maximum of twenty five thousand rupees.
- (6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.”

² Inserted by Notification No. 13/2025–Central Tax, dt. 17-09-2025 w.e.f. 22-09-2025.

³ Omitted proviso by Notification No. 13/2025–Central Tax, dt. 17-09-2025 w.e.f. 22-09-2025. Earlier to omission it read as under:

“Provided that an appeal to the Appellate Tribunal may be filed manually in **FORM GST APL-05**, along with the relevant documents, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order, and in such case, a provisional acknowledgement shall be issued to the appellant immediately.”

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- (3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.
- (4) Where the order appealed against is uploaded on the common portal, a final acknowledgement, indicating appeal number, shall be issued ⁵[in **Part B** of **FORM GST APL-02A**], on removal of defects, if any, and the date of issue of the provisional acknowledgement shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the order appealed against is not uploaded on the common portal, the appellant shall submit or upload, as the case may be, a self-certified copy of the said order within a period of seven days from the date of filing of **FORM GST APL-05** and a final acknowledgement, indicating appeal number, shall be issued ⁶[in **Part B** of **FORM GST APL-02A**], on removal of defects, if any, and the date of issue of the provisional acknowledgement shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the order is submitted or uploaded after a period of seven days from the date of filing of **FORM GST APL-05**, a final acknowledgement, indicating appeal number, shall be issued ⁷[in **Part B** of **FORM GST APL-02A**], on removal of defects, if any, and the date of submission or uploading of such self-certified copy shall be considered as the date of filing of appeal.

Explanation.—For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

- (5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty five thousand rupees and a minimum of five thousand rupees:

Provided that the fees for filing of an appeal in respect of an order not involving any demand of tax, interest, fine, fee or penalty shall be five thousand rupees.

- (6) There shall be no fee for application made before the Appellate Tribunal

4 Omitted proviso by Notification No. 13/2025–Central Tax, dt. 17-09-2025 w.e.f. 22-09-2025. Earlier to omission it read as under:

“**Provided** that the memorandum of cross-objections may be filed manually in **FORM GST APL-06**, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order.”

5 Substituted for “in **FORM GST APL-02**” by Notification No. 13/2025–Central Tax, dt. 17-09-2025 w.e.f. 22-09-2025.

6 Substituted for “in **FORM GST APL-02**” by Notification No. 13/2025–Central Tax, dt. 17-09-2025 w.e.f. 22-09-2025.

7 Substituted for “in **FORM GST APL-02**” by Notification No. 13/2025–Central Tax, dt. 17-09-2025 w.e.f. 22-09-2025.

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for rectification of errors referred to in sub-section (10) of section 112.]

- (7) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty five thousand rupees and a minimum of five thousand rupees:

Provided that the fees for filing of an appeal in respect of an order not involving any demand of tax, interest, fine, fee or penalty shall be five thousand rupees.

- (8) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.]
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