

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) ¹[The Appellate Tribunal shall, along with its order under sub-section (1) of section 113, issue, or cause to be issued, a summary of the order in **FORM GST APL-04A** clearly indicating the final amount of demand confirmed by the Appellate Tribunal.]
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1 Sub-rule (2) substituted by Not. No. 13/2025–Central Tax, dt. 17-09-2025 w.e.f. 22-09-2025. Earlier to substitution it read as under:

“(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.”