

¹[Rule 111 : Application to the Appellate Tribunal]

- (1) An application to the Appellate Tribunal under sub-section (3) of section 112 shall be filed in **Form GST APL-07**, along with the relevant documents, electronically and a provisional acknowledgement ²[in Part A of **FORM GST APL-02A**] shall be issued 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[***]
- (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-07** and a final acknowledgment, indicating appeal number shall be issued ⁶[in **Part B** of **FORM GST**

1 Rule 111 substituted by Noti. No. 12/2024–Central Tax, dt. 10-07-2024 w.e.f. 10-07-2024. Earlier to substitution it read as under:

“Rule 111 : Application to the Appellate Tribunal

- (1) An application to the Appellate Tribunal under sub-section (3) of section 112 shall be made electronically or otherwise, in **FORM GST APL-07**, along with the relevant documents on the common portal.
- (2) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the application under sub-rule (1) and an appeal number shall be generated by the Registrar.”

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

3 Proviso omitted by Noti. No. 13/2025–Central Tax, dt. 17-09-2025 w.e.f. 22-09-2025. Earlier it read as under:

“Provided that an application to the Appellate Authority may be filed manually in **FORM GST APL-07**, 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.”

4 Proviso omitted by Noti. No. 13/2025–Central Tax, dt. 17-09-2025 w.e.f. 22-09-2025. Earlier 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 Noti. No. 13/2025–Central Tax, dt. 17-09-2025 w.e.f. 22-09-2025.

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

Central Goods & Services Tax Rule, 2017

APL-02A] on removal of defects, if any, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-attested copy of the order is submitted or uploaded after a period of seven days from the date of filing of **FORM GST APL-07**, 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 ⁸[self-attested copy] shall be considered as the date of filing of appeal.

Explanation 1.—For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

Explanation 2.—For the purposes of rule 110 and 111, ‘Registrar’ shall mean a Registrar appointed by the Government for this purpose, and shall include Joint Registrar, Deputy Registrar and Assistant Registrar.]

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

⁸ Substituted for “self-certified copy” by Noti. No. 13/2025–Central Tax, dt. 17-09-2025 w.e.f. 22-09-2025.