

User Advisory for the GSTAT E-Filing Portal

Please note that this advisory is only a snapshot for the entire appeal filing process. For detailed understanding and in order to have a seamless experience on the portal, users are advised to refer to the E-filing user manual, FAQs and user videos.

Important Timelines

- o **Staggered Filing Period (Until December 31st, 2025):** The filing window for second appeals filing is based on staggering of the ARN/CRN of first appeal filed in APL-01/03 before the Appellate Authority or the notice in RVN-01 issued by the Revisional Authority. The system first validates the ARN/CRN date and only upon successful validation of the date of the ARN/CRN of the APL-01/APL-03/RVN-01, the appellant can proceed further to Login/Registration. The schedule for filing is as follows:

Table

Sl. no.	Period of filing appeal in Form APL-01 or APL-03 under section 107 of the Act or issuance of notice in Form RVN-01 in terms of section 108 of the Act	Period during which the appeal under section 112 of the Act before the GSTAT may be filed
1	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or before 31.01.2022	Period commencing on 24.09.2025 and ending on 31.10.2025 or any date succeeding such date being not later than 30.06.2026
2	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.02.2022 but on or before 28.02.2023	Period commencing on 01.11.2025 and ending on 30.11.2025 or any date succeeding such date being not later than 30.06.2026

3	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.03.2023 but on or before 31.01.2024	Period commencing on 01.12.2025 and ending on 31.12.2025 or any date succeeding such date being not later than 30.06.2026
4	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form CST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.02.2024 but on or before 31.05.2024	Period commencing on 01.01.2026 and ending on 31.01.2026 or any date succeeding such date being not later than 30.06.2026
5	Such orders of the Appellate authorities or revisional authorities sought to be appealed before the appellate tribunal where the Appeal in Form GST APL-01 or GST APL-03 or notice in Form GST RVN-01 filed or, as the case may be, issued on the common portal on or after 01.06.2024 but on or before 31.03.2026	Period commencing on 01.02.2026 or any date succeeding such date being not later than 30.06.2026

- o **It may be noted that if an appeal before the GSTAT relating to any ARN/CRN could not be filed within the window scheduled for it, the appellant can still come on any subsequent date but before 30th June, 2026.**
- o **It may further be noted that appeals before the GSTAT against any order of the appellate/revisional authority in APL-04 that has been communicated on or after 1st April, 2026 shall have to filed before the appellate Tribunal within three months of the order of APL-04 being communicated.**
- o **Appeals before the GSTAT in cases where the appeal in APL-01/03 or notices in RVN-01 are not available in the GSTN system:** for all the Appeals filed before the Appellate authority or notices of the Revisional authority where the ARN/CRN is not

available in the GSTN system, the filing window will open from the midnight of 31st December 2025 and will expire on June 30, 2026.

- o **Thus, users are strongly advised not to hurry since more than sufficient time has been provided for filing appeals before the GSTAT wherever the orders in APL-04 have been issued on or before 31st March 2026.**

Section 1: Getting Started on the Homepage

Before you log in or register, you must complete these initial steps on the portal's main page.

Step 1.1: Download the Offline Draft Filing Excel Sheet (Strongly Recommended)

To save time and minimize data entry errors, it is strongly recommended that the user first download the **E-Filing Excel Sheet** and fill in the details of the appeal in this Excel sheet. It may be noted that this Excel sheet is a replica of the filing portal and the various Tabs available thereon. Users are also advised to scan and save in a separate folder all documents including the mandatory ones (Predeposit calculation sheet (if required), APL 04 (where not available in the system), challan of appeal fee (if not paid through the GSTAT portal), that they wish to upload in the appeal so that the same can be uploaded seamlessly and smoothly when they actually file the appeal. The documents to be uploaded must be in PDF and must not exceed the prescribed size of 20 MB per document.

- o **Benefit:** This allows you to prepare all the necessary details along with documents required to be uploaded for filing of your appeal even before you login. Once you log in, you can simply **copy and paste** the information field wise from the completed sheet directly into the online form.

Step 1.2: Select your Role on the first page (Mandatory): Choose from dropdown viz. “Taxpayer”/ “Tax Officers”/ “Authorized Representative”

Option of choosing Taxpayer/Tax Officers is for filing while authorized representative option is available for registration and further action in relation to a filed appeal.

- o **(Outcome:** The portal navigates to the appropriate page for online filing.)

Step 1.3: Validate Your Filing Slot (Mandatory)

Due to the case staggering system, you must validate your eligibility to file.

- o **Action:** Enter your **ARN/CRN** of APL-01/03 in the designated field on the homepage.
- o **Outcome:** The portal will verify if your case is scheduled for filing.
 - If **successful**, you will be allowed to proceed to the Login or Registration page.
 - If **unsuccessful**, it means your slot is not currently active. Please refer to the staggering schedule for your designated filing period.

Section 2: The E-Filing and Submission Process

After your ARN/CRN is successfully validated, you can proceed with the filing.

Step 2.1: Login and Initial Setup

- o **Login/Register:** Access the portal using your GSTIN ID (for Taxpayers)/ Back Office ID (for Tax officers). New users must complete the registration process first.
- o **Disclaimer:** After logging in, carefully read the **Disclaimer** and click "**Agree**" and "**Continue**" to access your dashboard.

Step 2.2: Completing the Appeal Form

Navigate through each tab sequentially. Ensure all mandatory fields are completed accurately.

1. **Order Details:** Select the appropriate order against which the appeal before GSTAT is sought to be filed.
2. **Basic & Case Details:** Enter case information. (You can copy-paste this from your offline Excel sheet).
3. **Appellant & Respondent Details:** Verify or add party information.
4. **Add Representative:** Add your legal representative. **Vakalatnama is mandatory (in case the representative has not already registered on the portal and his name is not available in the drop down).** *(Your representative(s) should have registered themselves in the application else their names shall not be available in Add Representative section)*
5. **Demand Details:** Fill in the demand calculation sheet, if APL-04 is not in the system. Also ensure that the amount of pre-deposit required under section 112(8) is actually paid.
6. **Upload Documents:** Upload all required documents in **PDF format**. This includes the detailed Appeal, Affidavits, Impugned Order (for manual filing), and Vakalatnama.
7. **Checklist & Final Preview:** Review the final checklist to ensure all information and documents are correct before submission.

Step 2.3: Appeal Fee Payment

- o **Online Payment:** Use the secure payment gateway (Bharatkosh) for payments via Net Banking, Credit/Debit Card, or UPI. A success receipt/challan will be generated upon completion of payment.
- o **Offline Payment:** If you choose offline payment (via Bharatkosh portal), you must upload the payment receipt/challan to the portal to complete this step.

Step 2.4: Digital Signing and Final Submission

- o **Signing Options:** Submit and digitally sign your documents using one of the following methods:
 - External DSC Utility
 - NIC DSC Utility
 - Aadhaar-Based E-Sign

- o **Acknowledgement:** Once submitted, a final acknowledgement and filing number will be generated and sent to you via SMS and email.

Important: It is strongly recommended to proceed with Court Fee payments tab only when all relevant data and supporting documents to the Appeal are uploaded on the portal. Please fill the Check list by selecting the correct option available.

Upon successful completion of all the above steps, a filing number shall be generated by the system which can saved/downloaded/printed and will be communicated on your registered mobile and e-mail id.

