

Section-III (Anti-profiteering)12. Order In brief: *(Drop -Down Values)*

- a) *Reduction in Price*
- b) *Return to Recipient of Amount not passed on, along with interest*
- c) *Deposit in Consumer Welfare Fund/s*
- d) *Penalty Imposed (Amount to be specified)*
- e) *Cancellation of Registration*

Place:

Signature:

Date:

Designation:

Jurisdiction:

¹Form GST APL-05*See rule 110(1)***Appeal to the Goods and Services Tax Appellate Tribunal**

1. GSTIN/Temporary ID/UIN –
2. Name of the appellant –
3. Address of the appellant –
4. Respondent(s):
 - (a)
 - (b)
 - (c)

(Specify designation and office of the respondent(s))
5. Details of the authorised representative of the applicant:
 - (a) Name..... Mobile Email
 - (b) Name..... Mobile Email

6. Order appealed against - *APL-04/Rejected* *APL-02* Number -
Date-
7. Is place of supply involved in the dispute – *Yes/No*
8. Designation and Office of the Appellate Authority/Revisional Authority passing the order appealed against -
9. Date of communication of the order appealed against –
10. Details of order challenged before Appellate authority/Revisional Authority:
 - a) Number - Date –
 - b) *Order type (As per Annexure A)*
 - c) *Period of dispute from (DDMMYYYY) To (DDMMYYYY)*
(Applicable for demand related orders)

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed therefrom. I further declare that no appeal against the impugned order has been preferred by me or my behalf before any Court or Authority or is pending before any Court or Authority.

Verified today, the _____ day of _____ month _____ 20...

< Signature >

Place:

Name of the Applicant

Date:

Designation/Status

Annexure A

(Order Type)

S No	List of 'Order Type'
1	Demand Order
2	Refund Order
3	Registration Order
4	Enforcement Order
5	Recovery Order
6	Other order

Annexure B

(Category of case under dispute or issues involved)

S No	List of 'Category of case under dispute	Tab	Tab Amount involved (where quantifiable)
1	Misclassification of any goods or services or both	Mention HSN	
2	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	
3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	

4	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
5	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	Mention section and rule specified in Appellate/ Revisionary order	
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
7	Whether applicant is required to be registered or has been granted suo-moto registration	Mention section and rule specified in Appellate/ Revisionary order	
8	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order	
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	
10	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order	
11	Suspension of registration	Mention section and rule specified in Appellate/ Revisionary order	
12	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order	
13	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order	
14	Cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
15	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
16	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specified in Appellate/ Revisionary order	
17	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order	
18	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order	

19	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order	
20	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order	
21	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
22	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
23	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order	
24	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order	
25	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order	
26	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order	
27	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
28	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
29	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order	
30	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order	
31	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order	
32	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order	
33	Order relating to provisional attachment of property	Mention section and rule specified in Appellate/ Revisionary order	
34	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order	

35	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order	
36	Anti profiteering related matter		
37	Others-		
38	Issues related to Place of supply of goods and/or services		

Annexure C

Case Summary (indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each cell)

Sr. No.	Issue related to	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by present Appellant
1	Registration				
2	Revocation of registration				
3	Denial/blocking of ITC				
4	Short or non-payment of tax				
4	Erroneous refund				
5	Levy of Penalty				
6	Levy of interest or late fee or fine				
7	Classification dispute (mention HSN in corresponding columns of this row)				
8	Any other				

User can add more than one Issue

Order Type and Issue Related to mapping		
S No	Type of 'Order Type'	Case Summary- Issue related to
1	Demand Order	1) Short or nonpayment of tax 2) Levy of penalty 3) Levy of interest or late fee or fine 4) Classification dispute
2	Refund Order	1) Erroneous refund
3	Registration Order	1) Registration 2) Revocation of registration

4	Enforcement Order	1) Levy of penalty 2) Levy of interest or late fee or fine
5	Recovery Order	1) Denial/blocking of ITC
6	Other order	Any other

Annexure D**About Appellant**

Constitution/ Identification Number	Constitution of Business	Statute under which incorporated	Date of Commencement of business	Address	Nature of Business	Any other relevant fact

Appellant to state in free text form as follows:

Appellant to mention:

- (a). *his constitution of business (e.g. Company, Partnership, HUF, Trust, etc.)*
- (b). *Statute under which incorporated, if any (e.g. Companies Act, Trust Act, Societies Registration Act, etc.)*
- (c). *date of its constitution*
- (d). *constitution/identification number assigned to it by constituting authority (e.g. Corporate Identification Number in case of a company, etc.)*
- (e). *Address of its Head Office and address of its principal place of business in State*
- (f). *GSTIN/Temp Id and date from which registered under GST*
- (g). *Nature of the business in which he/it is engaged (e.g. manufacturer /wholesaler /retailer / supplier of services, etc.)*
- (h). *Any other relevant fact in view of the appellant"*

Annexure E**Statement of Facts (Case History)**

(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell, Upload documents if necessary)

Reference/ no.	acknowledgment	Action By	Date	Brief Narration
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