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Filing · Procedure · Court-Fee Deposit & Best Practices

Forum · Powers · Jurisdiction · Limitation · Pre-Deposit · BharatKosh Court Fee · Drafting · Compliance

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Jurisdiction — Principal Bench vs State Bench

Principal Bench — New Delhi

Appeal → Supreme Court

- Place of supply is one of the issues (proviso to s.109(5)).
- Input Service Distributor (ISD) disputes — S.O. 4219(E).
- OIDAR service disputes — S.O. 4219(E) dt. 17.09.2025.
- Anti-profiteering matters — referred from CCI / NAA.
- NAAAR — Advance Ruling appeals (s.101A).
- Identical question of law before 2+ State Benches — on the President’s satisfaction on application.

State Bench — respective State

Appeal → High Court

- All normal appeals against FAA orders — ss.112(1) & 112(2).
- Demand, ITC, classification, valuation — State-level adjudication orders.
- Registration, refund, penalty appeals (except Principal Bench matters).
- IGST appeals (except place of supply) — filed in the State of registration.
- Geographic jurisdiction: State-wise districts per S.O. 5063(E).

GSTAT

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Ask Gen

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GST Appellate Tribunal

Digital India
Power To Empower

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Order Details | Basic Details | Case Details | Appellant Details | Add Respondent | Add Representative | Demand details | Upload Document | Check List | Court Fees | Final Preview

Basic Details

Reference No : -2026109301004635

Select Act*	CGST & SGST	Section*	Section-112
Add More Act			
Case Type *	Appeal	Does the appeal/application involve any issue over which only the Principal Bench has jurisdiction in terms of the provisions of the Act or rules/notification made/issued thereunder *	No
Jurisdiction of Appellate/Revisional authority*	STATE	State/ Zone of Appellate authority *	Uttar Pradesh
Has the original order of adjudication been passed by a common adjudicating authority*	No	Appellate/Revisional authority who has passed the impugned order*	Addl. Commissioner Gr-2(Appeal) G B Nagar
Parentage	Parentage		

Save and Next

38°

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Bench Composition & the 'Question of Law' Test

Single Member Bench

- ≤ ₹50 Lakhs cumulative — ALL amounts: tax + ITC denied + penalty + fine + interest [Rule 110A(4)].
- Factual matters only — no question of law. Binds only Single Member Benches.
- e.g. Tax ₹30L + Penalty ₹10L = ₹40L (factual) → Single Member.

Division Bench

- > ₹50 Lakhs, OR any amount where a question of law is involved (no threshold).
- Judicial Member + Technical Member. Binds all Single Member Benches — authoritative precedent.
- e.g. Tax ₹55L (factual) OR ₹20L (question of law) → Division Bench.

Question of LAW → Division Bench

- Interpretation of Act, Rules, Notifications, Circulars; classification / exemption disputes.
- Legal tests — suppression, intermediary, composite supply, export of services, valuation.
- Jurisdiction / limitation as a matter of law; natural justice (non-speaking order; cross-exam denied).

Question of FACT → Single Member possible

- Whether goods actually moved / services were actually rendered.
- Whether invoices are genuine / payment was made; whether the recipient exists (fake-GSTIN cases).
- Arithmetic — turnover, credit computation, mismatch; credibility of witnesses & records.

Key rule: if there is ANY doubt whether a legal question is involved, treat it as a Division Bench matter — the cost of mis-classification is dismissal or remand.

Powers of GSTAT — Wide & Comprehensive

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Appellate powers (s.113)

- Confirm, modify or annul any order appealed against.
- Remand the case to the lower authority with directions.
- Enhance an assessment, or reduce a refund / ITC — but only after an opportunity of hearing.
- Stay recovery of the demand pending appeal (s.112(9)); interest implications considered (s.115).
- Admit additional grounds not set out in the Form of appeal (Rule 31); accept fresh evidence (Rule 45).
- Hear the matter de novo on facts AND law — unlike writ courts.

Additional & civil-court powers

- Pass interim orders — stay proceedings before lower authorities (Rule 10).
- Recall orders on discovery of fraud or misrepresentation of facts.
- Impose costs on the defaulting party as it deems fit (Rule 102).
- Rectify any arithmetical or clerical error in orders (s.113 / Rule 108).
- Civil-court powers (s.111): summon witnesses, enforce attendance, and compel production of documents.

Limitation, Condonation & the Backlog Window

3 Months

Normal limitation

From the date of communication of the FAA order — filed as of right.

+3 Months

Condonable period

Months 4–6 — GSTAT may condone on sufficient cause, with an affidavit.

0

After 6 months

GSTAT has NO power to condone — the appeal is time-barred absolutely.

How to count the period

- Day 1 — the date of communication of the FAA order.
- 3 calendar months (not 90 days) — 'month' means a calendar month (s.9, General Clauses Act).
- Holiday rule — if the last day is a holiday, file on the next working day.
- Department: 6 months (s.112(2)). Cross-objection (APL-06): 45 days, extendable by a further 45 (s.112(5)).
- Pro-tip: keep a Limitation Register — enter every FAA order date on the day of receipt.

Backlog window — 30 June 2026

- For FAA orders passed / communicated before the Tribunal became operational, a special outer limitation of 30.06.2026 applies for filing.
- File well before this date — defective filings are returned within about 7 days, and there is no buffer near the cut-off.
- Over 5 lakh appeals were disposed by FAAs (2017–25) — the backlog pipeline is large.

Portal Registration — Choose Your User Type

Registering on the GSTAT Portal

- Register using GST credentials — SSO / federated login via GSTN (no new password).
- On registration the portal asks the applicant to Choose User Type (figure, right).
- Practitioners appearing for clients register under "Authorized / Advocate / Legal Representative."
- Authorised signatory & DSC: scanned copies of physical documents must be signed by the authorised person.
- GSTN-generated digital documents need NOT be certified copies; APL-04 / 02 data auto-populates from GSTN.

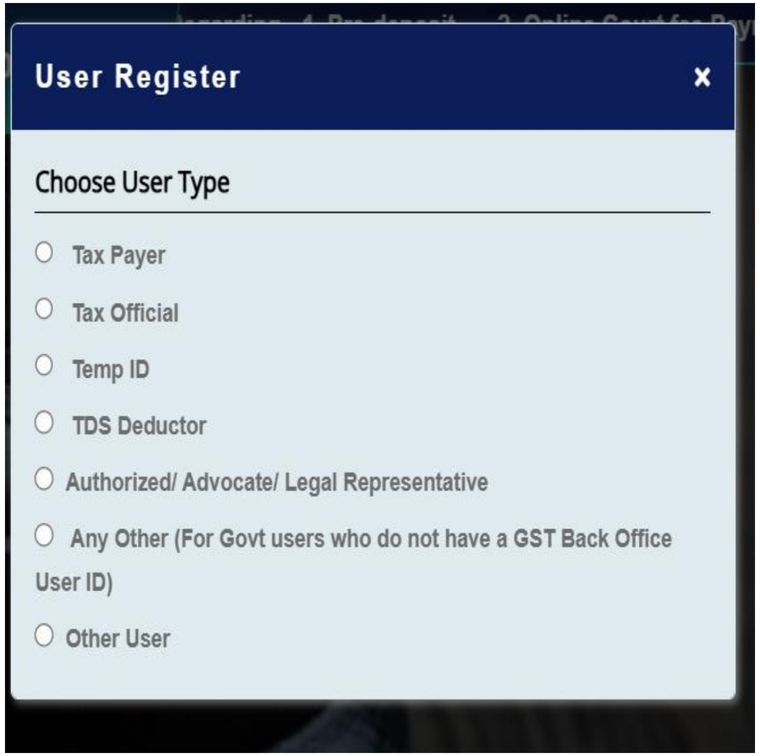

FIGURE — GSTAT Portal: 'User Register → Choose User Type' (actual portal screen).

Pre-Deposit — The 10% Rule

The rule

- At the GSTAT stage: an additional 10% of the remaining disputed tax (s.112(8))…
- …over and above the 10% paid at the first-appeal stage (s.107(6)) → 20% cumulative across both stages.
- Admitted liability is payable in full (100%); the 10% applies only to the disputed amount.

Court fee ≠ pre-deposit

- The statutory pre-deposit is paid on the GST portal's Electronic Cash Ledger — not on BharatKosh.
- The court / filing fee is a separate payment made through BharatKosh (Part IV). Do not confuse the two.

The rules that catch people out

- Compute the 10% on the post-FAA surviving amount — not on the original adjudication order.
- Subject to a statutory maximum cap (the outreach materials flag ₹20 Crore) — verify the current cap.
- Penalty-only cases: the pre-deposit is 10% of the penalty amount.
- Pay BEFORE filing and attach the proof; paying after filing causes objections.

Worked example

- Original demand: ₹1.00 Cr tax. FAA reduces the disputed tax to ₹80 Lakhs; admitted = nil.
- Pre-deposit at GSTAT = 10% × ₹80L = ₹8 Lakhs, paid on the Electronic Cash Ledger.
- Court fee is calculated and paid separately (next slides).

TABS ON PORTAL

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GST Appellate Tribunal

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Reference No : - 2026109301004635

Note: If your payment is not processed in 72 hours the option to proceed shall be enabled and payment verification will happen at scrutiny stage.

Your Payable Amount is :	25000 Rupees	Your Remaining Amount to be paid :	25000 Rupees
Select payment Mode	○ Online (Pay Fees through Net Banking/Credit Card/Debit Card) ◉ Bharatkosh Offline [User Guide]		

Bharatkosh Reference No.*	Bharatkosh Reference No.	**Amount Rs.***	Amount Rs.
Payment Date*	dd-mm-yyyy	**Bank Name***	Bharatkosh
Branch Name*	Bharatkosh	**State***	Select State

Save & Continue

S. No.	GSTAT Txn Id.	Amount Rs.	Bharatkosh Txn Id	Payment Date	Payment Mode	Txn Status	Action
1	0903930355982026	25000	NA		Online	Payment is in progress	Delete

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Paying the Court Fee via BharatKosh — Steps 1–4

BharatKosh is the Government of India Non-Tax Receipt Portal (NTRP), O/o CGA, Ministry of Finance. Deposit the court fee directly — no GSTAT-portal login — using **Quick Payment / Non-Registered Users**. https://bharatkosh.gov.in

1 **Open & choose Quick Payment**

Open BharatKosh and pick “Non-Registered Users” (Quick Payment). No login or account is needed to deposit the fee.

2 **Select the GSTAT court-fee purpose**

On the Payment Purpose page set the depositor’s category (Individual / Corporate); search the purpose “GSTAT” / “GST Appellate Tribunal.” Ministry = Finance (Dept. of Revenue); PAO & DDO auto-fill.

3 **Enter the amount, then add**

Type the court-fee amount; Frequency = One Time / No Restriction; Remarks = appeal & case reference; complete the captcha → Add → Next.

4 **Fill the depositor’s details**

Name, Address / City / State / PIN, PAN / Mobile / Email (all marked fields mandatory). Then choose the payment mode — Online or Offline.

Verify the exact purpose / function head and PAO for the GSTAT court fee; if it is not listed, confirm the correct head of account with the Tribunal Registry before paying.

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S.NO.	CheckList	Action	Remarks
1	Has the order appealed against (i.e., the order of the Appellate/Revisional authority) been uploaded with a self-certified copy?	--Select--	
2	Has the order passed by the proper officer (i.e., the order against which the appeal before the appellate authority was preferred under section 107/the order that has been revised under section 108) been uploaded with a self-certified copy?	--Select--	
3	Have the issues under dispute before the Tribunal been clearly stated in the present appeal?	--Select--	
4	Has a case summary of the dispute before the Tribunal been provided in the present appeal?	--Select--	
5	Has a statement of facts regarding the dispute before the Tribunal been included in the present appeal?	--Select--	
6	Have all uploaded documents been digitally signed by the person uploading them?	--Select--	
7	Have the fees as specified in rule 110(5) of the CGST Rules, 2017, been paid?	--Select--	

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8	Has bookmarking/pagination been done according to the index?	--Select--	
9	Have all documents uploaded been color scanned from the respective originals?	--Select--	
10	Has the Appeal been prepared in English?	--Select--	
11	If any orders/notices/statements were passed in a language other than English, has an English translation been uploaded?	--Select--	
12	Are all affidavits properly attested and identified?	--Select--	
13	If an English translation has been uploaded, has an affidavit confirming the accuracy of the translation been uploaded by the appellant/authorized representative/translator?	--Select--	
14	Have the details of the appellate/revisional authority (designation and office) been correctly and fully speacified in the present appeal?	--Select--	
15	Have any notices issued by the appellate/revisional authority been uploaded with a self-certified copy?	--Select--	

16	Have any show cause notices/statements issued by the proper officer (the authority referred to in the point 3) been uploaded with a self-certified copy?	--Select--	
17	Have the details of the officer/authority (as referred to question no.3) who passed the order (designation and office) been correctly and specified filled in the present appeal?	--Select--	
18	Has the order type (of the order referred to in the previous question) been correctly identified in the present appeal?	--Select--	
19	Has the required amount of pre-deposit as per section 112(8) of the CGST Act, 2017, been made?	--Select--	
20	Have all documents been uploaded with correct indexing in a single PDF?	--Select--	
21	Have all documents requiring the signature of the parties been physically signed, scanned, and uploaded?	--Select--	
22	Has present appeal been filed under the correct 'category of case' and has the appropriate code been specified therein	--Select--	
23	Whether the amount of demand as per the present appeal is in accordance with the order passed by the appellate authority under section 107	--Select--	

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24	Whether the amount admitted before the appellate authority under section 107 as declared in the present appeal is in accordance with the appeal filed before the said authority	--Select--	
25	Any other	--Select--	
26	Are all documents/enclosures fully and properly scanned in color at the specified DPI resolution, with no pages missing?	--Select--	
27	Are form of Appeal & attached documents are properly paginated and indexed	--Select--	
28	Have all type-written documents uploaded with the present appeal, been typewritten on one side of A4 size paper with double spacing, justified horizontal alignment in the "Times New Roman" font and font size of 12?	--Select--	
29	Are all documents/enclosures are fully and properly scanned in color and legible	--Select--	

Save And Next

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GSTAT

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GST Appellate Tribunal

--Document Type--
Appeal
Affidavits
Annexure
Impugned Order /Revisional Order (APL-04)
Vakalatnama
Payment Reciept
Any Other Document
Higher Court Orders or Self calculation sheet
Condonation of Delay
Show Cause Notice
Order in Original / DRC-07
APL-01/APL-03/Appeal to first Appellate authority in original along with detailed appeal
Previous payment particulars(viz. first stage paymet, second stage payment, after OIO payment etc)
Pre-deposit at first Appellate authority
Pre-deposit at time of filing appeal at GST Appellate tribunal
Statement of Facts
Grounds of Appeal

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Back

Add Do

Reference No : - 2026109301004635

Note: 1. Upload document in the sequence in which it appears in the document type dropdown.
2. Please Upload the document with proper pdf bookmarking.
3. In case of any short payment done by user or in case of non-agreement with system calculated
under the document type: Higher Court Orders/Self calculation sheet and Any Other Document r

Submit with external DSC Utility | Submit with NIC DSC Utility | Submit with Aadh

Document Filed By*	Appellant	Document Type*	--Document Type--
Select file*	Choose File No file chosen	Number of pages*	No Of Pages

Submit

+ UPLOADED DOCUMENT'S LIST

S.No.	Document Filed By.	No. of Pages.	Document Type	Document Name	Action

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Before You Click ‘Submit’ — Filing Essentials

Check every item before submission

- Form (APL-05) duly filed & digitally signed.
- Certified copy of the impugned order.
- Statement of Facts · Grounds of Appeal.
- Proof of mandatory pre-deposit · Filing-fee challan (BharatKosh).
- Authorization / Vakalatnama.
- SCN, DRC-01, DRC-07 & departmental correspondence.
- GSTR-1, GSTR-3B, GSTR-9 & GSTR-9C (where applicable).
- Reconciliation statements · Books, ledgers & invoices.
- Judicial pronouncements relied upon.

PART III · RULE 18

Rule 18 — Pre-Filing Checklist

RULE 18 · PRE-FILING CHECKLIST

Filing Checklist

Confirm each item before the appeal is lodged.

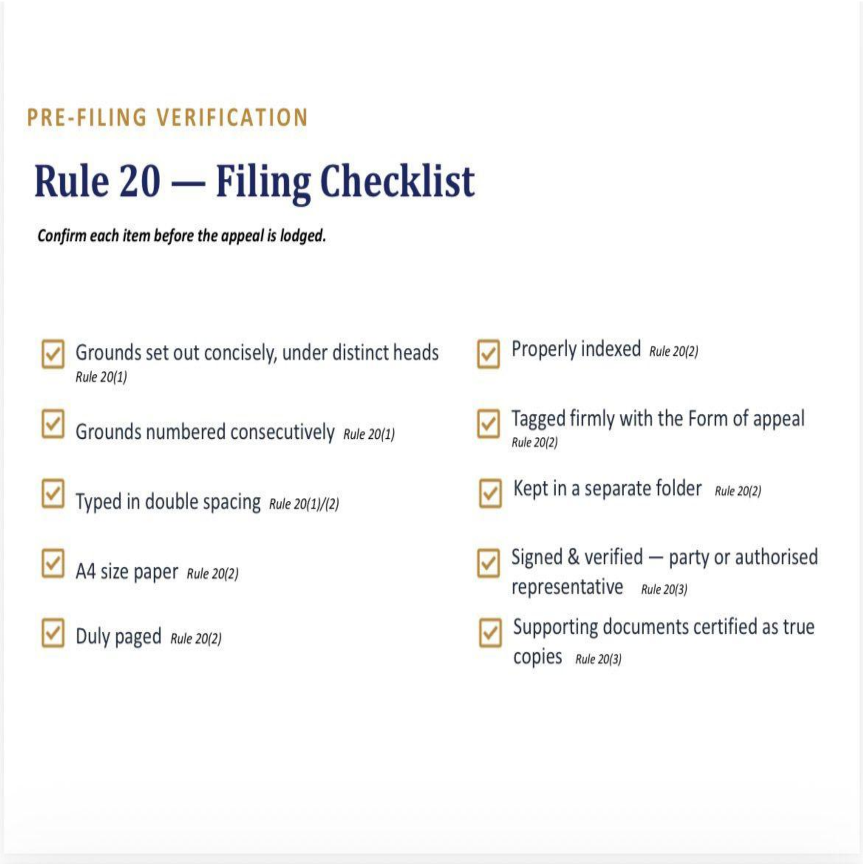
- ☑ Filed online on the GSTAT Portal in the prescribed Form 18(1)
- ☑ Cause title names the GST Appellate Tribunal & identifies the order appealed 18(1)(a)
- ☑ Appeal in consecutively numbered paragraphs — one point each 18(1)(b)
- ☑ Party particulars (name, parentage, GSTIN, address) set out at the start 18(1)(c)
- ☑ Parties numbered consecutively; heirs by sub-numbers if a party dies 18(1)(d)
- ☑ One appeal per order, with copies per Rule 21 18(2)
- ☑ A separate Form for each order-in-original covered 18(3)(a)
- ☑ A separate appeal for each person — no joint/common appeals 18(3)(b)

FIGURE — Rule 18 Filing Checklist (reproduced from the shared slide).

What Rule 18 governs

- Filed online in the prescribed Form [18(1)].
- Cause title names the GSTAT & identifies the order appealed [18(1)(a)].
- Consecutively numbered paragraphs — one point each [18(1)(b)].
- Party particulars at the start [18(1)(c)]; parties numbered consecutively, heirs by sub-numbers [18(1)(d)].
- One appeal per order, with copies per Rule 21 [18(2)].
- Separate Form per order-in-original [18(3)(a)]; separate appeal per person — no joint appeals [18(3)(b)].

Rule 20 — Filing Checklist & Document Format


PRE-FILING VERIFICATION

Rule 20 — Filing Checklist

Confirm each item before the appeal is lodged.

- ☑ Grounds set out concisely, under distinct heads *Rule 20(1)*
- ☑ Grounds numbered consecutively *Rule 20(1)*
- ☑ Typed in double spacing *Rule 20(1)/(2)*
- ☑ A4 size paper *Rule 20(2)*
- ☑ Duly paged *Rule 20(2)*
- ☑ Properly indexed *Rule 20(2)*
- ☑ Tagged firmly with the Form of appeal *Rule 20(2)*
- ☑ Kept in a separate folder *Rule 20(2)*
- ☑ Signed & verified — party or authorised representative *Rule 20(3)*
- ☑ Supporting documents certified as true copies *Rule 20(3)*

FIGURE — Rule 20 Filing Checklist (reproduced from the shared slide).

Format requirements

- A4 paper · Times New Roman 12 · proper index · sequential pagination · chronological arrangement.
- Grounds set out concisely under distinct heads, numbered consecutively, tagged firmly with the Form, in a separate folder; signed & verified; supporting documents certified as true copies.

Line spacing — follow the rule

- The informal “format matters” summary says 2 spacing; the Rule 20 checklist (citing 20(1)/(2)) requires double spacing.
- Where a cited rule and a summary differ, follow the rule — use double spacing — and confirm current Registry practice.

Rule 22 — Endorsement & Verification (APL-05)

Rule 22	**Endorsement and verification** - At the foot of every appeal or pleading along with all the relevant documents including relied upon documents, there shall appear the name and signature of the authorised representative and every appeal or pleadings shall be signed and verified by the party concerned in the manner provided by these rules.	The Committee resolved and recommended that after the Provision, the following '**note**' be inserted: **"Note- For the purpose of preferring an appeal / filing an appeal properly, one verification of the appellant containing the statement that "The contents of the statement of facts, grounds of appeal and the annexures filed as documents are true and correct to his best knowledge, belief and information," with an identification by the advocate, tax professionals in Form APL-05."** The aforesaid resolution is adopted with a vote of 5-1; since Hon'ble Member, Chennai Bench dissented.

FIGURE — Rule 22 endorsement & verification note (as circulated).

Use the exact verification wording, sign and identify correctly — a defective verification draws objections.

What it requires

- At the foot of every appeal / pleading (and all relevant + relied-upon documents) there must appear the name and signature of the authorised representative.
- Every appeal / pleading must be signed and verified by the party concerned.
- Committee note: one verification of the appellant stating that "the contents of the statement of facts, grounds of appeal and the annexures… are true and correct to his best knowledge, belief and information," with identification by the advocate / tax professional in Form APL-05.
- Adopted 5–1; the Hon'ble Member, Chennai Bench, dissented.

Common Filing Errors — 9 to Avoid

1 Wrong pre-deposit calculation

Compute on the post-FAA amount; pay BEFORE filing; attach proof.

2 Wrong jurisdiction / bench

Classify the dispute first → map to the correct bench.

3 Missing / miscalculated deadlines

Calculate on receipt; set T−60 / 30 / 14 / 7 reminders; file early.

4 Incomplete documentation

Bundle with subfolders; cross-verify the index & page numbers.

5 PDF / scan technical errors

Scan at 300 DPI; add bookmarks; keep size within limits.

6 Weak grounds of appeal

Issue-wise grounds; cite provision, finding & relief; counter every FAA finding.

7 Multiple-GSTIN confusion

Separate case files & limitation tracking per GSTIN.

8 Fee calculation errors

Use the fee calculator; reconcile the portal amount with the challan.

9 Checklist non-compliance

Two-person verification; tick only if it exists and is readable.

The Complete Checklist — Before · During · After

BEFORE FILING

- Documents compiled & certified (where required).
- Pre-deposit made & confirmed; proof saved.
- Jurisdiction verified & recorded in the file.
- Timeline calculated; reminders at T−60/30/14/7.
- Fees calculated; receipt saved.
- AR authorization documents ready.
- Technical: 300 DPI, bookmarks, size within limits.

DURING FILING

- Accurate data entry in all portal fields.
- Correct uploads as per the index / bookmarks.
- Checklist review completed — no assumptions.
- Preview generated & reviewed before submission.
- Acknowledgement and submitted PDF saved.

AFTER FILING

- Monitor the portal for notices & defect memos.
- Respond to defect memos promptly — a clean revised bundle.
- Track case status and cause-list updates.
- Prepare for hearings & written submissions early.
- File all pending appeals well before 30.06.2026.

Additional Grounds & Additional Evidence

The Tribunal's powers

- GSTAT may admit additional grounds not set out in the Form of appeal (Rule 31).
- It may accept fresh evidence (Rule 45) and hear the matter de novo on facts AND law.
- But additional evidence is NOT automatic: under the CGST additional-evidence rule, an appellant generally cannot produce evidence not produced before the lower authority…
- …and no such evidence is admitted unless the Tribunal records, in writing, the reasons for its admission.
- The Tribunal independently retains the power to direct production of a document or examination of a witness.

How to bring it in

- Additional GROUNDS — raise them in the grounds of appeal or by a supplementary ground; the Tribunal may admit grounds not in the Form (Rule 31).
- Additional EVIDENCE / fresh documents — move a separate Interlocutory Application (GSTAT Form 01, Rule 29) supported by an affidavit.
- In the affidavit, set out the reasoning: why the evidence was not produced earlier, and its relevance — so the Bench can record reasons for admission.
- Practical rule: do not smuggle new evidence into the grounds — file a proper IA + affidavit. The reasoning belongs there, not buried in the narrative.

A Well-Drafted Ground of Appeal — Four Questions

Every ground must answer four questions

- 1 — What is challenged? Pinpoint the exact adverse finding, with a paragraph reference.
- 2 — Which law is violated? Identify the exact statutory provision contravened.
- 3 — Why is the finding wrong? Legal reasoning, not assertion — cite documents, notifications, case law.
- 4 — What relief flows? State the specific relief; use precise prayer language.

Key Takeaways

1. GSTAT is the final fact-finding forum — facts attain finality; beyond it, only a question of law (Principal Bench → SC; State Bench → HC).
2. Limitation is unforgiving — 3 months (+3 condonable), nothing after 6. The 30.06.2026 backlog window is closing.
3. Pre-deposit = 10% of the post-FAA disputed tax (s.112(8)) on the Electronic Cash Ledger; admitted liability 100%; pay before filing.
4. The court fee (₹1,000/lakh, ₹5k–₹25k) is separate — paid via BharatKosh; attach the GAR-6 receipt to APL-05.
5. Procedure is the first battle — Rules 18 / 20 / 22, exact verification, correct bench, a complete bundle.
6. Grounds win cases along with facts

Questions & Discussion

Procedural precision · Compliance · Efficient adjudication

Contact: info@ada.org.in

Adv. Ashu Dalmia

Q&A - Paper Specifications & Format

- **Paper Size:** A4 (standard)
- **Font:** Times New Roman, Size 12 (main text)
- **Line Spacing:** Double spacing (Rule 20(1)/(2)
- **Margins & Layout:** Standard A4 margins; sequential pagination; proper index; chronological arrangement of documents
- **Best Practice:** Use bookmarks in PDFs; scan at 300 DPI; keep individual file size <20 MB

Q&A - Verification Requirements (Rule 22)

- Every appeal/pleading **must be signed and verified** by the party (appellant)
- At the foot of every document: Name + Signature of the authorised representative
- **Verification Text (recommended):** “The contents of the statement of facts, grounds of appeal, and the annexures are true and correct to my best knowledge, belief, and information.”
- At the end of the appeal/pleadings
- Defective verification leads to objections

Q&A - Pre-Deposit Provisions

- **Additional 10%** of the *remaining disputed tax* at GSTAT (s.112(8)) over the 10% already paid at the FAA stage (s.107(6))
- Applies only to **disputed amount** (admitted liability = 100%).
- Compute on **post-FAA** surviving demand (not original order).
- Paid via **GST Portal** (NOT BharatKosh).
- **Penalty-only cases:** 10% of penalty
- **Must pay BEFORE filing** APL-05 and attach proof

Pre-Deposit under Section 112(8) – Is Prior Deposit Sufficient?

Question:In a case where 10% pre-deposit was made under Section 107(6) at the First Appellate Authority (FAA) stage, and the FAA reduces the disputed demand, is an additional deposit required under Section 112(8) for filing appeal before GSTAT? Or is the prior deposit sufficient?

Illustrative Example: Original disputed demand in Show Cause Notice/Adjudication Order: ₹1 Crore.Pre-deposit paid under Section 107(6) for First Appeal: ₹10 Lakhs (10% of ₹1 Cr).FAA reduces the disputed amount to ₹40 Lakhs. For GSTAT appeal under Section 112(8): Additional 10% of the remaining disputed tax (post-FAA) = ₹4 Lakhs.Legal Position & Options (as per Ashirwad Food Industries judgment):

Option 1 – Prior Deposit is Sufficient (Preferred Judicial View): (***However, the tribunal may have a different opinion)***

The amount already deposited at the FAA stage (₹10 Lakhs) can be adjusted towards the total pre-deposit requirement. Since it exceeds the required 10% on the reduced demand (₹4 Lakhs), no further deposit is needed for filing the GSTAT appeal.

Key Judgment: M/s Ashirwad Food Industries v. Union of India, Jharkhand High Court, W.P.(T) No. 469 of 2026 (dated 09.02.2026).

The Court held that the pre-deposit already made under Section 107(6) is adjustable and sufficient when it meets or exceeds the requirement under Section 112(8) on the reduced demand.

No fresh/additional pre-deposit was insisted upon. Section 112(8) requires 10% of the remaining disputed tax "in addition to" the amount paid under Section 107(6),

But courts interpret this to avoid double pre-deposit on the same demand, considering the cumulative intent.

Option 2 – Deposit the Differential & Seek Refund:

Pay the additional ₹4 Lakhs (10% of the reduced ₹40 Lakhs) before filing APL-05.

After a successful appeal or final resolution, apply for a refund of the excess amount deposited.

This is a conservative/safer approach to avoid any portal/registry objections during filing.

Bookmarking, Documents & Fees

- **Bookmarking:** Add bookmarks in PDFs for easy navigation (required for portal upload; improves Registry review).
- **Required Documents Checklist:** Impugned order, Statement of Facts, Grounds, Pre-deposit proof, BharatKosh challan, Authorization/Vakalatnama, SCN/DRC forms, GSTR returns, reconciliations, and relied judgments.
- **Court Fee Structure (Rule 110(5)):** ₹1,000 per ₹1 lakh (min ₹5,000; max ₹25,000). Flat ₹5,000 for non-demand orders.

THANK YOU

Adv. Ashu Dalmia

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