

### **CHAPTER - III**

### **INSTITUTION OF APPEALS - PROCEDURE**

#### **Rule 18 : Filing of appeals**

- (1) An appeal to the Appellate Tribunal shall be filed online on GSTAT Portal in Form prescribed under the Rules, and shall contain the following details, namely :-
  - (a) the cause title shall state “In the Goods and Service Tax Appellate Tribunal” and also set out the proceedings or order of the authority against which it is preferred;
  - (b) appeal shall be divided into paragraphs and shall be numbered consecutively, and each paragraph shall contain as nearly as may be, a separate fact or allegation or point;
  - (c) full name, parentage, Goods and Services Tax Identification Number, description of each party and address, as applicable, shall also be set out at the beginning of the appeal and need not be repeated in the subsequent proceedings in the same appeal; and
  - (d) the names of parties shall be numbered consecutively and a separate line should be allotted to the name and description of each party and these numbers shall not be changed and in the event of the death of a party during the pendency of the appeal, his legal heirs or representative, as the case may be, if more than one, shall be shown by sub-numbers.
- (2) Notwithstanding the number of show cause notices, refund claims or demands, letters or declarations dealt with in the decision or order appealed against, it shall suffice for purposes of these rules that the appellant files one appeal in prescribed Form against the order or decision of the appellate authority, along with such number of copies thereof as provided in sub-rule 21.
- (3) In a case where the –
  - (a) impugned order-in-appeal has been passed with reference to more than one orders-in-original, the prescribed Form for appeal filed as per the Rules shall be as many as the number of the orders-in-original to which the case relates in so far as the appellant is concerned;
  - (b) In case an impugned order is in respect of more than one person, each aggrieved person will be required to file a separate appeal, and common appeals or joint appeals shall not be entertained.