

Rule 21 : Documents required to accompany Form of appeal

- (1) Every Form of appeal required to be heard by the Appellate Tribunal shall be accompanied by a certified copy of the order appealed against in the case of an appeal against the original order passed by the adjudicating authority and where such an order has been passed in appeal or revision, there shall be a certified copy of the order passed in appeal or in revision along with the order of the original authority along with all the relevant documents including relied upon documents:

Provided that where an application filed under the direction of the Commissioner, the copy of the order appealed against shall be an attested copy instead of a certified copy.

- (2) A certified copy of the decision or order appealed against along with fees as specified in sub-rule 5 of rule 110 of the Rules shall be submitted online and a final acknowledgement, shall be issued the Rules, by the GSTAT Portal.
- (3) The President may further direct that in case of non-filing of the documents as specified under this Rule, the Registrar or any other authorised officer would be competent to return the specified documents or sets of documents and to receive the same back only after rectification of the defects to the satisfaction of the Registrar or any other authorised officer or the Bench as the case may be and on the return the case may be assigned a new number.
- (4) The Appellate Tribunal may on its own motion direct the preparation of as many copies as may be required of all the relevant documents including relied upon documents by and at the cost of the appellant or the respondent, containing copies of such statements, papers or documents as it may consider necessary for the proper disposal of the appeal;
- (5) President may by a general or special order allow attestation of the documents filed along with appeal or application or as a part of relevant documents including relied upon documents or otherwise by a gazetted officer or such other person as may be authorised by the President to attest or certify such documents or photo copies thereof; and officer or such other person as may be authorised by the President to attest or certify such documents or photo copies thereof; and
- (6) All relevant documents including relied upon documents shall be clearly legible, duly paged, indexed and tagged firmly.
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