

¹[Rule 109 : Application to the Appellate Authority

(1) An application to the Appellate Authority under sub-section (2) of section 107 shall be filed in **FORM GST APL-03**, along with the relevant documents, ²[electronically] and a provisional acknowledgment shall be issued to the appellant immediately.

³[**Provided** that an appeal to the Appellate Authority may be filed manually in **FORM GST APL-03**, along with the relevant documents, only if-

(i) the Commissioner has so notified, or

(ii) the same cannot be filed electronically due to non-availability of the decision or order to be appealed against on the common portal,

and in such case, a provisional acknowledgement shall be issued to the appellant immediately.]

(2) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in **FORM GST APL-02** by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of **FORM GST APL-03** and a final acknowledgment, indicating appeal number, shall be issued in **FORM GST APL-02** by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

¹ Rule 109 substituted by Noti. No. 26/2022–Central Tax, dt. 26-12-2022 w.e.f. 26-12-2022. Earlier to substitution it read as under:

“Rule 109 : Application to the Appellate Authority

(1) An application to the Appellate Authority under sub-section (2) of section 107 shall be made in **FORM GST APL-03**, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner.

(2) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the application under sub-rule (1) and an appeal number shall be generated by the Appellate Authority or an officer authorised by him in this behalf. “

² The words “either electronically or otherwise as may be notified by the Commissioner” substituted by Noti. No. 38/2023–Central Tax, dt. 04-08-2023 w.e.f. 04-08-2023.

³ Proviso inserted by Noti. No. 38/2023–Central tax, dt. 04-08-2023 w.e.f. 04-08-2023.

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Provided further that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of **FORM GST APL-03**, the date of submission of such copy shall be considered as the date of filing of appeal.]
