

Central Goods & Services Tax Rules, 2017

**Rule 114 : Appeal to the High Court**

- (1) An appeal to the High Court under sub-section (1) of section 117 shall be filed in **FORM GST APL-08**.
  - (2) The grounds of appeal and the form of verification as contained in **FORM GST APL-08** shall be signed in the manner specified in rule 26.
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