## The Chhattisgarh Goods & Services Tax Rules, 2017

## Rule 113: Order of Appellate Authority or Appellate Tribunal

- (1) The Appellate Authority shall, along with its order under sub-section (11) of section 107, issue a summary of the order in FORM GST APL-04 clearly indicating the final amount of demand confirmed.
- (2) The jurisdictional officer shall issue a statement in **FORM GST APL-04** clearly indicating the final amount of demand confirmed by the Appellate Tribunal.

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