

The Chhattisgarh 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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