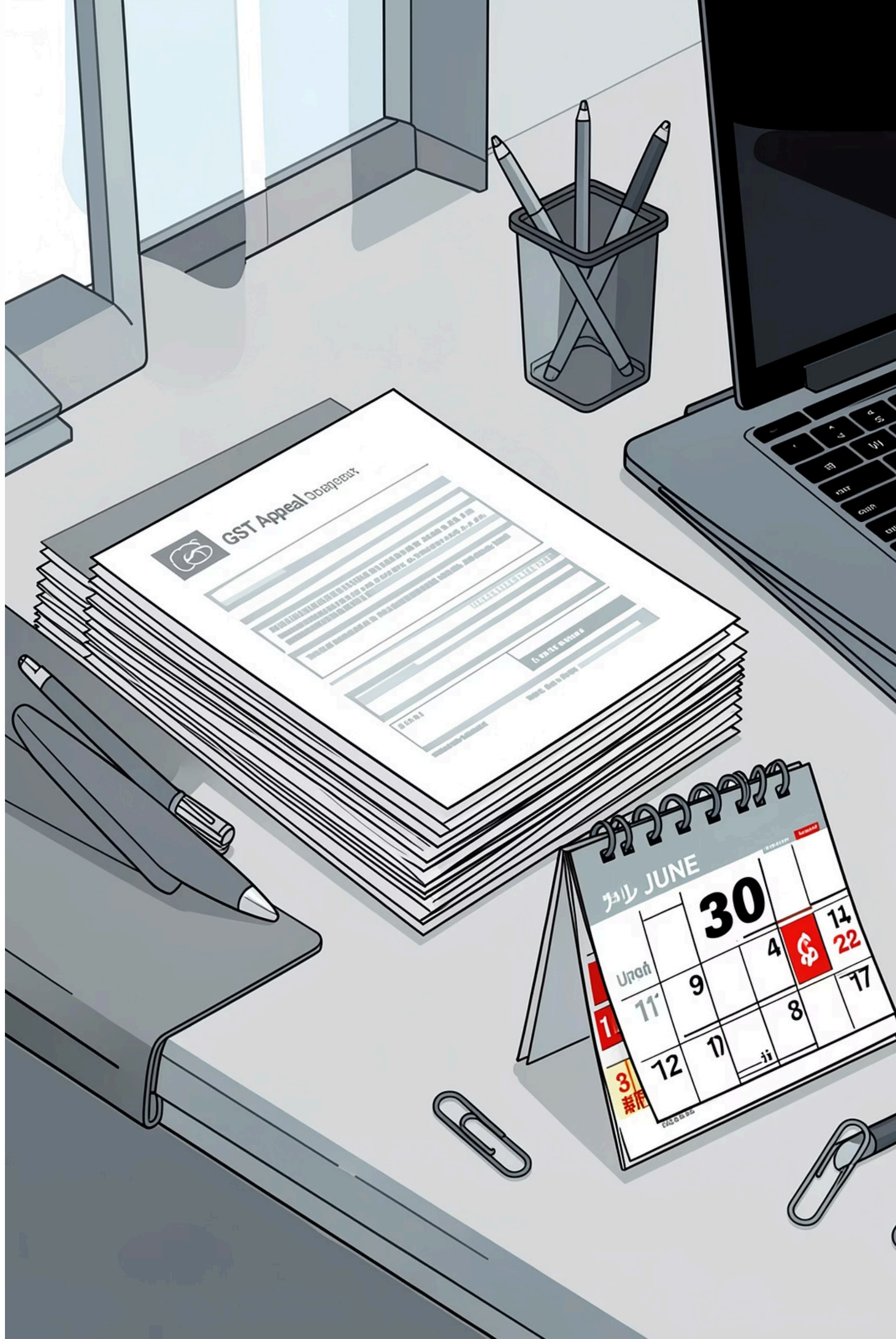
GSTAT Appeal Filing Deadline: 66 Days Left

Notification S.O. 4220(E) - One-Time Window Closes June 30, 2026

GST | GSTAT | SECTION 112 | FORM APL-05

A practical, step-by-step advisory for CAs, tax heads, and founders managing pre-April 1, 2026 first-appeal orders.

CA Adityavikram Banka, Founder - A S Banka Advisors Private Limited



8 Years of Backlog. One Transitional Window.

4L+

First-Appeal Orders

Accumulated since July 2017

31

GSTAT State Benches

Operational across 45 locations

1

Principal Bench

New Delhi - place-of-supply disputes

66

Days Left

Until the hard deadline - April 25, 2026

Notification

S.O. 4220(E) dated September 17, 2025

Authority

Section 112(1), CGST Act 2017

Scope

First Appellate Authority orders (Section 107) and Revisional Authority orders (Section 108) communicated before April 1, 2026

Post-April 1 Orders

Standard 3-month limitation applies - not the transitional window

No automatic extension. Section 112(6) discretion can grant up to 3 months further on sufficient cause, but expecting that is a weak compliance strategy when thousands of taxpayers are filing the same backlog appeals.

Eligibility Map - Inside vs Outside the Window

Inside the S.O. 4220(E) Window - Deadline: June 30, 2026

- Section 107 First Appellate Authority orders communicated on or before March 31, 2026
- Section 108 Revisional Authority orders communicated on or before March 31, 2026
- Department also covered (Form APL-07)
- Cross-objections by taxpayer: 45 days from communication of departmental appeal

Outside the Window - Standard Limitation

- Orders communicated on or after April 1, 2026 - normal 3-month limitation under Section 112(1)
- Example: Order communicated April 2, 2026, deadline = July 2, 2026
- No transitional benefit

⚠ Strategic Note: If a writ petition challenging the same first-appeal order is pending before the High Court, file the GSTAT appeal before June 30 and seek writ withdrawal. Do not wait for the High Court to dispose of the writ - their direction may come after June 30 leaving you time-barred.

Key Takeaway

The transitional window under S.O. 4220(E) is strictly tied to the communication date of the first-appeal order. The date of the original demand or the date of the order-in-original is irrelevant for this purpose. Confirm the communication date from the order itself before classifying it.

ⓘ Bench Jurisdiction: Place-of-supply disputes go to the Principal Bench, New Delhi. All other matters go to the State Bench where the first-appeal order was passed.

Pre-Deposit is a Jurisdictional Condition - Section 112(8)

Type of Demand	Pre-Deposit %	Maximum Cap
Tax with interest, fees, penalty	10% of disputed tax	Rs 20 crore each for CGST and SGST
Penalty only (no tax component)	10% of penalty	No cap (effective April 1, 2025)

Worked Example

Disputed tax = Rs 10 crore

Section 107 Stage

Rs 1 crore (10% pre-deposit)

Tribunal Stage

Rs 1 crore (10% additional)

Total Blocked

Rs 2 crore cumulative working capital

Critical Rules: Payment ONLY through Electronic Cash Ledger (NOT Electronic Credit Ledger). ITC cannot be utilised for pre-deposit. Cash ledger credit is state-specific - plan per GSTIN. Without proof of pre-deposit, the appeal is not maintainable.

On successful appeal, the department refunds pre-deposit with interest under Section 115. Filing APL-05 with statutory pre-deposit operates as automatic stay of recovery under Section 112(9).

Electronic Filing on efiling.gstat.gov.in

Follow these 8 steps in sequence to ensure a clean, maintainable APL-05 filing before the June 30, 2026 deadline.

1

Portfolio Audit

List every first-appeal order before April 1, 2026 per GSTIN. Sort by communication date proximity to June 30.

2

Merit Memo

One-page per order - issue, confirmed amount, pre-deposit, merit grade (strong/medium/weak), appeal/accept decision.

3

Fund Cash Ledger

Transfer cash to Electronic Cash Ledger per GSTIN. Cash ledger credit is state-specific.

4

Draft APL-05

Consecutively numbered grounds. Reference impugned order, first appellate order, revisional order. Avoid copy-paste from Section 107.

1

Assemble Documents

Certified copy of impugned order, certified copy of order-in-original, pre-deposit challan with CIN, document index, English translations.

2

Portal Registration

Register at efiling.gstat.gov.in with appellant PAN, authorised representative e-signature, contact details.

3

Electronic Upload

Submit signed APL-05, documents, pre-deposit challan. Get system-generated appeal serial number. Manual filing only with Registrar permission.

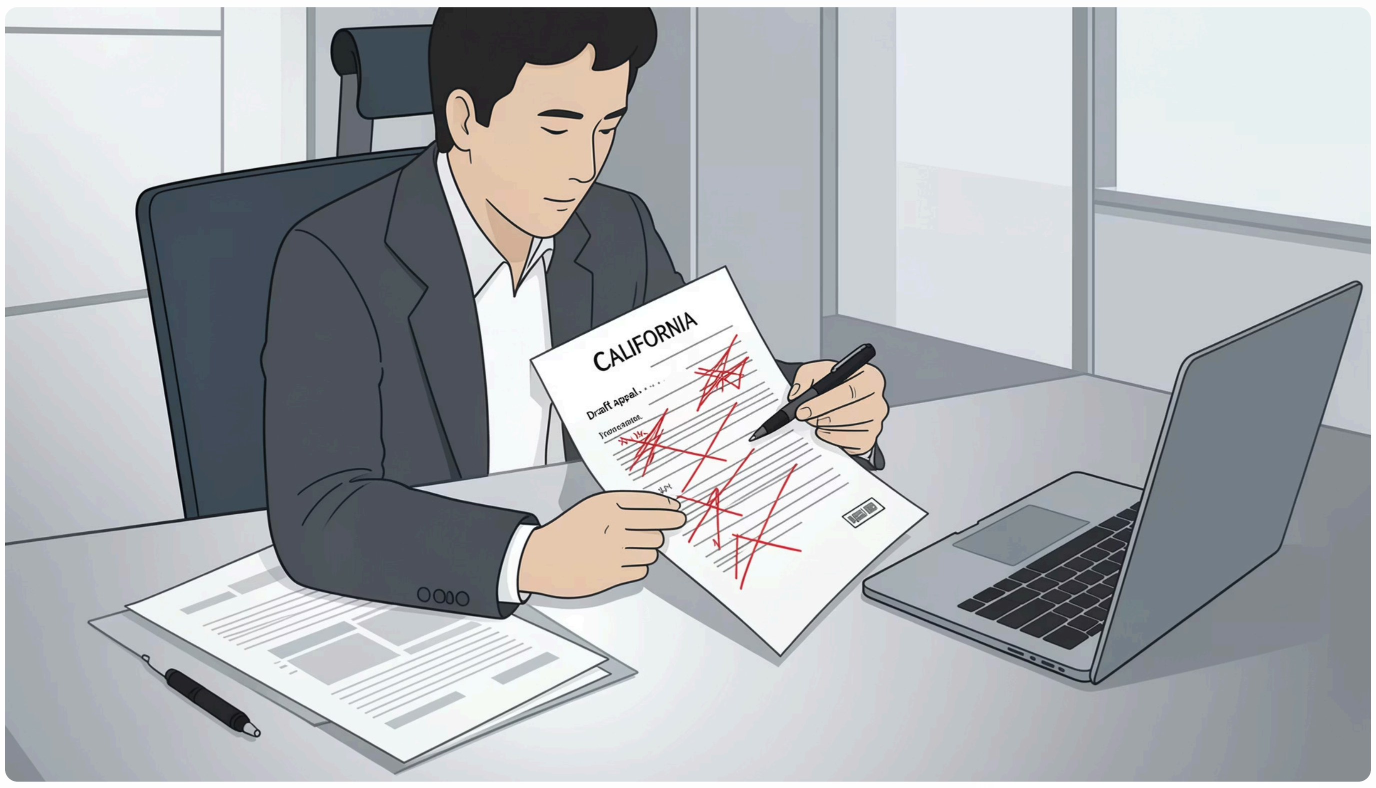
4

Track Case

Portfolio tracker with appeal serial number, GSTIN, issue, stage, hearing dates.

ⓘ Bench Jurisdiction: Place-of-supply disputes go to the Principal Bench, New Delhi (irrespective of state). All other matters go to the State Bench where the first-appeal order was passed.

5 APL-05 Errors That Get Appeals Rejected



1

Verbatim Copy

Copying grounds verbatim from the Section 107 appeal without re-framing for Tribunal level. The Tribunal expects fresh legal formulations.

2

Wrong Grounds

Raising grounds not previously argued before the First Appellate Authority. Tribunal admits fresh legal grounds, not fresh factual grounds.

3

Amount Mismatch

Inaccurate amount-in-dispute statement causing pre-deposit mismatch. This triggers a maintainability objection.

4

Missing Documents

Photocopy instead of certified copy of first-appeal order. Photocopies are insufficient.

5

Missing Challan

Omitting pre-deposit challan number and CIN in the form. Causes processing delay or rejection.

⚠ Multiple orders for the same GSTIN need separate APL-05 filings, each with its own pre-deposit. Do not club multiple orders into a single filing.

Who is Affected and How

CA Professionals

- Run portfolio audit across every client GSTIN this week
- Estimate aggregate pre-deposit liability for client CFOs
- Prepare APL-05 drafting bandwidth for May-June
- Avoid June 25-30 portal congestion

Founders and Tax Heads

- Inventory all first-appeal orders since July 2017
- Decide appeal vs accept on weak-merit cases (high pre-deposit hit)
- Arrange working capital for cash ledger funding in May
- Inform State GST officer of stay status under Section 112(9)

MSME and Business Owners

- Working capital blocked at 10% of disputed tax
- Cannot use ITC for pre-deposit (cash only)
- Section 115 refund with interest if appeal succeeds
- Cross-objection deadline: 45 days from departmental appeal

Timeline to Stay Ahead of the Deadline

Internal deadline: **June 15**. The final two weeks are reserved for damage control only.

1

This Week - Apr 25 to May 2

- Client communication: request list of all first-appeal orders since July 2017
- Decision matrix: appeal vs accept per order
- Bench jurisdiction confirmation per State

2

Week 2-3 - May 3 to May 16

- Aggregate pre-deposit estimate
- Cash flow planning with client CFOs
- Begin APL-05 ground drafting (parallel work)

3

Week 4-5 - May 17 to May 31

- Complete APL-05 drafts
- Document assembly: certified copies, challans
- Portal registration for each appellant

4

June 1 to June 15

- Electronic filing batch 1
- Portal acknowledgments and serial numbers
- Cross-check pre-deposit posted

5

June 15 to June 30

- Reserve for queries, corrections, contingencies
- AVOID last-week filings (portal congestion and data entry errors)

The Cost of Inaction

If you miss June 30, 2026: The Tribunal may refuse admission on limitation grounds. The remedy narrows to a High Court writ petition. High Courts are unlikely to entertain writs where the Tribunal remedy was available and not availed. Pre-deposit remains blocked, recovery resumes, and there is no automatic stay.

> S.O. 4220(E) is a transitional lifeline, not an indefinite invitation. Practices that move first will get clean filings in. Practices that wait will spend the last week firefighting portal timeouts and cash-flow crunches.

First-Appeal Portfolio Assessment

Identify every eligible order across all GSTINs and classify by merit grade before the window closes.

Pre-Deposit Structuring

Cash flow planning and Electronic Cash Ledger funding per GSTIN to ensure maintainability of each appeal.

APL-05 Drafting

Tribunal-level ground formulation, document assembly, and electronic filing on efiling.gstat.gov.in.

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Schedule a Strategy Session

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