GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

No. 13/2025 -State Tax

Dated Shillong, the 17th September, 2025

No. ERTS (T) 3/2025/421 - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely: —

- 1. Short title and commencement. (1) These rules may be called the Meghalaya Goods and Services Tax (Third Amendment) Rules, 2025.
- (2) Save as otherwise provided in these rules, they shall come into force from 22nd day of September, 2025.
- 2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 31A, in sub-rule (2), for the figure "128", the figure "140" shall be substituted.
- 3. In the said rules, with effect from the 1st day of April, 2025, in rule 39, in sub-rule (1A), after the words and figures "of section 9", following shall be inserted, namely: –

"of the Meghalaya Goods and Services Tax Act, 2017 or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Service Tax Act, 2017 (13 of 2025)".

- 4. In the said rules, with effect from the 1st day of October, 2025, in rule 91, for sub-rule(2), the following sub-rule shall be substituted, namely:
 - "(2). The proper officer, on the basis of identification and evaluation of risk by the system, shall make an order in **FORM GST RFD-04**, within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90:

Provided that the proper officer, for reasons to be recorded in writing, may not grant refund on provisional basis and proceed with the order under rule 92:

Provided further that the order issued in FORM GST RFD-04 shall not be required to be revalidated by the proper officer.".

- 5. In the said rules, in rule 110,
 - (a) in sub-rule (1), -
 - (i) after the words "electronically and provisional acknowledgement", the words, letters and figures "in Part A of FORM GST APL-02A" shall be inserted;
 - (ii) the proviso shall be omitted;
 - (b) in sub-rule (2), the proviso shall be omitted;
 - (c) in sub-rule (4), for the words, letters and figures "in FORM GST APL-02", wherever they occur, the words, letters and figures "in Part B of FORM GST APL-02A" shall be substituted.
- 6. In the said rules, after rule 110, the following rule shall be inserted, namely:
 - "110A. Procedure for the Appeals to be heard by a single Member Bench. -
 - (1) The President or the Vice-President if so authorised by the President in respect of any State Bench, may either on his own motion or an application filed by the parties to the appeal, scrutinise the appeal and transfer such appeal to any single Member Bench within the respective State if the appeal does not involve a question of law.

- (2) In case the single Member Bench, while hearing the appeal allotted under sub-rule (1), comes to a conclusion that the appeal may involve a question of law, such Bench shall for reasons to be recorded in writing send back the appeal to the President or the Vice-President, as the case may be, for reconsideration.
- (3) During the scrutiny of appeal under sub-rule (1)or reconsideration of appeal under sub-rule (2), the fact as to whether in respect of the same taxable person within a State, the same issue for the same or a different tax period has already been heard or decided by a Bench comprising of a Technical Member and a Judicial Member, shall be taken into consideration and where such a matter exists, the appeal shall be heard by a Bench comprising of a Technical Member and a Judicial Member.
- (4) For the purpose of reckoning the amount of fifty lakh rupees under sub-section (8) of section 109, the cumulative tax or input tax credit involved, or the amount of fine, fee or penalty, shall be determined with reference to all issues and all tax periods covered in the order appealed against."
- 7. In the said rules, in rule 111,—
 - (a) in sub-rule (1), -
 - (i) after the words "provisional acknowledgement", the words, letters and figures "in Part A of FORM GST APL-02A" shall be inserted;
 - (ii) the proviso shall be omitted;
 - (b) in sub-rule (2), the proviso shall be omitted;
 - (c) in sub-rule (4), -
 - (i) for the words, letters and figures "in FORM GST APL-02", wherever they occur, the words, figures and letters "in Part B of FORM GST APL-02A" shall be substituted;
 - (ii) in the second proviso, for the words "self-certified copy" the words "self-attested copy" shall be substituted.
- 8. In the said rules, in rule 113, for sub-rule (2), the following sub-rule shall be substituted, namely: -
 - "(2)The Appellate Tribunal shall, along with its order under sub-section (1) of section 113, issue, or cause to be issued, a summary of the order in FORM GST APL-04A clearly indicating the final amount of demand confirmed by the Appellate Tribunal."
- 9. In the said rules, in FORM GSTR-9, -
 - (a) in the Table, -
 - (i) in Pt.III, under the heading "Details of ITC for the financial year", -
 - (A) against serial number 6, under the heading "Details of ITC availed during the financial year", -
 - (I) after theserial number A, and the entries relating thereto, the following shall be inserted, namely, -

"A1	ITC of preceding	
18 A. TR	financial year	
	availed in the	
	financial year	
	(which is included	
	in 6A above)	
	other than ITC	
	reclaimed under	
	rule 37 and rule	
	37A	
A2	Net ITC of the	Service of the service of
	financial year	
	=(A-A1)"	

- (II) in the entry against serial number H, the words, brackets and letter "(other than B above)" shall be omitted;
- (III) for serial number J and the entries relating thereto, the following shall be substituted, namely:-

"J	Difference	(I-A2	为		
	above)"				

(IV) for serial number M and the entries relating thereto, the following shall be substituted, namely:-

M	ITC availed through	
	ITC-01, ITC 02 and	
	ITC-02A (other than	
	GSTR-3B and TRAN	
	Forms)	

- (B) against serial number 7, under the heading "Details of ITC reversed and Ineligible ITC for the financial year",-
 - (I) after serial number A and the entries relating thereto, the following shall be inserted, namely: -

A1	As per Rule 37A		
A2	As per rule 38"		

- (C) against serial number 8, under the heading "Other ITC related information",-
 - (I). for the entries against serial number B, the following shall be substituted, namely:-

В	ITC as per 6(B) above"	<auto></auto>	4
	22.		

- (II). in the entries against serial number H, after the words, brackets, figure and letter "(as per 6(E) above)", the words "in the financial year" shall be inserted;
- (III). after serial number H and the entries relating thereto, the following shall be inserted namely, -

"H1	IGST Credit availed on Import of	
	goods in next financial year"	

(IV). for serial number I and the entry relating thereto, the following shall be substituted namely:-

"I	Difference [G- (H+H1)]"		
	a labora terimos vento sels al (1)		

(ii) in Pt.IV, under the heading "Details of tax paid as declared in returns filed during the financial year"-

(A) for serial number 9, and the entries relating thereto, the following shall be substituted, namely: -

9	Description	Tax Paid Payable through		Paid through ITC				Total Tax	Difference
		cash	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Paid	between Tax payable and paid	
	1	2	3	4	5	6	7	8 = 3+4+5+6+7	2-8"
	Integrated Tax								
era 1	Central Tax	rsi Transi	est sdi tob	m A tool		ne prizze f	3)	7	
	State/UT Tax	lite les mois		i e e pro-					
	Cess			Zy(Samusia)		22 Book			
	Interest								
	Late fee			Sillar					
	Penalty				77/2				
	Other		7.						

(iii) in Pt.V, under the heading "Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period."-

(A) for serial numbers 10, 11, 12, 13 and 14 and the entries relating thereto, the following shall be substituted, namely:-

10	Supplies / tax declared through Invoices / Debit		311				
	Note / Amendments (+)						
11	Supplies / tax reduced						
	through Amendments /		- Miles				
	Credit Note (-)						
12	ITC of the financial year						
	reversed in the next					· ·	
	financial year						
13	ITC of the financial year	de					
	availed in the next						
	financial year					*	
14	Differential tax paid on account of declaration in 10 & 11 above						
	Description		Payabl	e .	Paid	Difference	
	1		2		3	2-3"	
	Integrated Tax						
	Central Tax			Seal a			

State/UT Tax		
Cess	ABPE NE SEUS AU	
Interest	Stevenski stoletick	

"(B) under the heading "Instructions", -

- (i) for paragraph 1, the following paragraph shall be substituted namely:-
 - "1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
 - (b) UQC: Unit Quantity Code
 - (c) HSN: Harmonised System of Nomenclature Code
 - (d) ITC: Input Tax Credit";
- (ii) in paragraph 2A,-
 - (A) after the words, "financial year only", the words "for which annual return is being filed" shall be inserted;
 - (B) after the words "not be reported here", the words "until unless specifically required" shall be inserted;

(iii) in paragraph 4, -

- (A) after the words, letters and figures "or FY 2023-24" the words, letters and figures "or FY 2024-25" shall be inserted;
- (B) In the Table, -
 - (I). in second column, against table number "5D, 5E and 5F", after the letters and figures "FY 2023-24", the letters and figures "and FY 2024-25," shall be inserted;
 - (II). in second column, against table numbers 5H, 5I and "5J and 5K", for the word and figures "2022-23 and 2023-24", the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted;
- (iv) In paragraph 5, in the Table, -
 - (A) in second column, against table number6A, for the word "taxpayer" the words "financial year" shall be substituted;
 - (B) after table number 6A and the entries relating thereto, the following shall be inserted namely, -
 - 6A1 ITC in respect of the preceding financial year, but availed through FORM GSTR-3B of April to October of the Financial Year for which annual return is furnished, filed till 30th November of the Financial Year for which annual return is furnished and included in auto populated values in table 6A above, should be declared here.

Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as this will be reported in the Table 6H below.

Also, if any ITC which was claimed and reversed (other than due to rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here and this will not be reported in the Table 6H below.

(C) in second column, against table number 6B, -

5

(I) after the words, figures, brackets and letters "separately under 6(H) below.", the following shall be inserted, namely: –

"However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC which was availed (for the first time) should be declared in this table. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in Table 6H.";

- (II) for the figures and word "2022-23 and 2023-24" the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted.
- (D) in second column, against table numbers 6C and 6D for the words and figures "2022-23 and 2023-24" the words and figures "2022-23, 2023-24 and 2024-25," shall be substituted.
- (E) in second column, against table number 6H after the words "shall be declared here." the following shall be inserted, namely:—

"However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) which was availed (for the first time) should be declared in Table 6B above. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in here.

Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here.

Also, if any ITC which was claimed and reversed (other than rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as it is to be reported in the Table 6A1 above.";

(F) in second column, against table number 6J, after the words "this amount should be zero.", the following shall be inserted, namely: —

"However, for FY 2024-25 onwards, the difference between the total amount of net ITC of the financial year availed through FORM GSTR-3B as per Table 6A2 and input tax credit declared in row B to H shall be auto populated here. Ideally, this amount should be zero.";

(G) fortable number 6M and the entries relating thereto, the following table and entries shall be substituted, namely, -

Details of ITC availed through FORM ITC-01, FORM ITC-02 and ITC-02A (i.e. ITC availed through Forms other than GSTR 3B, TRAN-1 and TRAN-II) in the financial year shall be declared here.

(H) fortable number "7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H" and the entries relating thereto, the following table and entries shall be substituted namely, -

7A, 7A1, 7A2, 7B, 7C, 7D, 7E, 7F, 7G and 7H

37A, 38, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and

details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 or any other reversal not specified in any row above shall be declared in 7H. For FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only.

(I) against table number 8B, after the words and brackets "(without the CA certification).", the following shall be inserted, namely: –

"However, for FY 2024-25 onwards, the input tax credit as declared in Table 6B shall be auto-populated here." shall be inserted.

(J) in second column against table number 8H after the words "The input tax credit", words "availed in the financial year" shall be inserted.

(K) after table number 8H and the entries relating thereto, the following shall be inserted, namely, -

8H1	Out of 8G, the input tax credit on Import of
	goods which is availed in next financial year
	shall be declared here.

(v) . in paragraph 7,-

(A) after the words, letters and figures "filed upto 30th November, 2024" the following shall be inserted, namely:—

"From FY 2024-25 onwards, Part V consists of particulars of transactions for the financial year for which annual return is furnished but declared in the FORM GSTR-3B filed for the months of April to October of next financial year, filed upto 30th November of next financial year.";

(B) In the Table, -

(I) in second column, against table number "10 & 11", after the words, letters and figures "30th November, 2024 shall be declared here" the following shall be inserted, namely:-

"From FY 2024-25 onwards, for Table 10, details of supplies or tax increased through invoices or debit note or upward amendment of the same pertaining to the financial year but furnished in FORM GSTR-1 or as amended in FORM GSTR-1A or furnished through invoice furnishing facility of April to October of the next financial year, filed upto 30th November of next financial year shall be declared here.

From FY 2024-25 onwards, for Table 11, details of supplies or tax reduced through invoices or credit note pertaining to the financial year but furnished in FORM GSTR-1 or as amended in FORM GSTR-1A or furnished through invoice furnishing facility of April to October of the next financial year, filed upto 30thNovemberof next financial year shall be declared here.";

(II) in second column, against table number 12, after the letters, words and figures "and 2023-24, the registered person shall have an option to not fill this table" the following shall be inserted, namely:—

"For FY 2024-25 onwards, aggregate value of reversed ITC of the financial year which has been reversed through the return filed in next financial year filed upto 30th November, shall be declared here (This will not be part of Table 7). Table 4(B) of FORM GSTR-3B of next financial year may be used for filling up these details.";

(III) in second column, against table number 13, after the letters, words and figures "and 2023-24, the registered person shall have an option to not fill this table" the following shall be inserted, namely:—

"For FY 2024-25 onwards, details of ITC on supply of goods or services received pertaining to the financial year but ITC for the same was availed in return from April to October of next financial year filed upto 30th November, of next financial year shall be declared here. Table 4(A) of FORM GSTR-3B of April to October of next financial year may be used for filling up these details.

However, any ITC which was reversed in any of the financial years as per rule 37 or rule 37A but was reclaimed in next financial year, the details of such ITC reclaimed shall be furnished in the Table 6H of GSTR-9 to be filed for next financial year only. The same shall not to be reported here .";

- (vi) in paragraph 8,in the Table, in second column, against serial numbers "15A, 15B, 15C and 15D", "15E, 15F and 15G", 16A, 16B, 16C, and "17&18", for the figures and word "2022-23 and 2023-24", wherever they occur, the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted;
- (vii) in paragraph 9, for the word"only", the words "or electronic credit ledger" shall be substituted.
- 10. In the said rules, in FORM GSTR-9C,
 - (a) in the Table,-
 - (i) in Pt.II, under the heading "Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)", against serial number 7, under the heading "Reconciliation of Taxable Turnover",—
 - (A) after the serial number D and the entries relating thereto, the following shall be inserted, namely, -

D1	Supplies on which tax			
	is to be paid by			
	ecommerce operators			
	as per sub-section (5)			
	of section 9 [Supplier			
	to report]	m		
	" .			

- (B) in second column, against serial number E, for the letter and brackets (A-B-C-D)" the letters and brackets (A-B-C-D-D1)" shall be substituted;
- (ii) in Pt.III under the heading "Reconciliation of tax paid",-
- (A) againstserial number 9 under the heading "Reconciliation or rate wise liability and amount payable thereon",-

(I) after the entry serial number "K-1" and the entries relating thereto, the following shall be inserted, namely, -

K-	Supplies on	NA				
2	which e-					
	commerce					
	operator is					
	required to pay		division in			
	tax as per sub-					
	section (5) of	TI by	T stell			
	section 9 [E-					
	commerce					
	operator to					
	report]		AICH STAR	P.M.I.		

- (II) in second column, against serial number Q, for the word "paid" the word "payable" shall be substituted;
- (B) against serial number 11, under the heading "Additional amount payable but not paid (due to reasons specified under Table 6,8 and 10 above)",-
 - (I) for the word"Cash" the words and letters "cash or ITC" shall be substituted;
 - (II) after the entry relating to "Others", the following entry shall be inserted, namely: -

Supplies on which e-NA	
commerce operator is	
required to pay tax as	
per sub-section (5) of	
section 9 [E-commerce	
operator to report]	

- (iii) In Part V under the heading "Additional liability due to on-reconciliation", -
 - (A) for the word "Cash" thewords and letters "cash or ITC" shall be substituted;
 - (B) after the entry relating to "Others", the following shall be inserted namely: -

Supplies on which e-		
Supplies on which e-	301.301	
commerce operator is	served, ne	
required to pay tax as per		
sub-section (5) of section 9		
[E-commerce operator to		
report]		1

(v) after part V, the following shall be inserted, namely: -

17	Late fee payable and pa	id	
	Description	Payable	Paid
	1	2	3
A	Integrated Tax	nota Espo	
В	Central Tax	1	
С	State Tax/UT Tax	MI 1952	1

(b) under the heading "Instructions",-

- (i) in paragraph 4, in the Table, -
 - (A) in second column, for the figures and word "2022-23 and 2023-24", wherever they occur, the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted;

"

(B) after table number 7D and entries relating thereto, the following shall be inserted namely: -

7D1	Supplies on which tax is to be paid by ecommerce
	operators as per sub-section (5) of section 9 shall
	be declared here by the supplier.

- (C) in second column, against table number 7E, for the words, figures, letters and brackets "reverse charge etc.) declared in Table 7B, 7C, 7D above." the words, figures, letters and brackets "reverse charge, supplies made sub-under section (5) of section 9 etc.) declared in Table 7B, 7C, and 7D and 7D1 above." shall be substituted;
- (D) in second column against table 7F, for the letters, figures and brackets "(4N-4G)", the letters, figures and brackets "(4N-4G-4G)" shall be substituted;
- (ii) in paragraph 6, in the Table-
 - (A) in second column against table number 14, for the figures and word "2022-23 and 2023-24", the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted;
- (C) after the table number 16 and entries relating thereto, the following shall be inserted, namely:—

17	Late fee will be payable as per section 47(2).
----	--

- (iii) in paragraph 8, for the word "only", the words "or electronic credit ledger." shall be substituted.
- 11. In the said rules, after FORM GST APL-02, the following Form shall be inserted, namely: —

"FORM GST APL-02A

[See rules 110 and 111]

Part A

Provisional	Acknowledgment	for	submis	ssion	of	Appeal/A	Application
<name applicant="" of=""><</name>	GSTIN/Temp ID/UIN/Re	eference l	Number/B0	O ID with	date>		
"Your appeal ha	s been successfully	filed	against	<applic< td=""><td>cation</td><td>Reference</td><td>Number>.</td></applic<>	cation	Reference	Number>.
which is hereby prov	has been submitted by yvisionally acknowledged Provisional Acknowledger y ID/UIN/ENR -	and its	acceptance	/admissio	n is sub	ject to scrut	-
Time of filing -							
filing/provisional	acknowledgement numb	er			1981-88		
Name of the perso	on filing the appeal -						
Appeal fees -							
Transaction Id -							
				<signa< td=""><td>ture></td><td></td><td></td></signa<>	ture>		
Place:							
Date:				Name			
				Design	ation		
				ON Be	half of C	GST Appellate	e Tribunal

Part B Final Acknowledgement communicating registration/rejection of Appeal/Application

Your appeal/application has been successfully filed/registered against <application reference number > dated < Date>.

GSTIN/Temporary ID/UIN/ENR Case Registration Number Date of acceptance —
Date of appearance:

Time:

Court Number.		Delicii.
		AR/JR/DR/R
		GSTAT
		Bench"
	OR	
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been rejected	ide provisional acknowledgment r	eference number dated has
occin rejected		
Date of rejection:		
di 16 vinione de sector el maio		AR/JR/DR/R
		GSTAT
		Bench
	OR	
Your appeal/application having	provisional acknowledgment refere	ence number dated has been
dismissed as withdrawn	rodinia ile	meshel-coexas langelyomgadib
D-tf D::1		
Date of Dismissal:		AR/JR/DR/R
		GSTAT
		Bench"
		Belleti
	OR	
Vour appeal/application having	provisional acknowledgment refere	ence number dated has been
Rejected due to Wrong Jurisdicti		dated has been
21-9-11-11-11-11-11-11-11-11-11-11-11-11-		
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Date of Rejection:		
		AR/JR/DR/R
		GSTAT
		Bench"
	OR	
etina of Appent/Application		
Your Appeal/application having	provisional acknowledgment refere	ence number dated has been
rejected due to wrong applicabili		and and maintailing always may
		SOCI South
Date of rejection:		DETINITED (Interest NATED)
		AR/JR/DR/R
		GSTAT
		Bench"

12. In the said rules, after FORM GST APL-04, the following Form shall be inserted, namely: —

"Form GST APL-04 A

[See rule 113(2)]

Summary of the order and demand after issue of order by the Goods and Services Tax Appellate Tribunal

Order Reference no.-

Date of order-

- 1. GSTIN/Temporary ID/UIN -
- 2. Appeal Case Reference no. –

Date:-

- 3. Name of the appellant –
- 4. Name of the Respondent –
- 5. Order appealed against
 - a) Order Type -- Demand, Registration, Refund, Enforcement, Refund & Others
 - b) Ref Number -

Date -

- 6. Personal Hearing (All hearing dates)
- 7. Status of Order under Appeal- Confirmed/Modified/Rejected

Confirmed – Order under Appeal is confirmed Modified – Order under Appeal is modified

Rejected - - Order under Appeal is annulled

- 8. Order in brief: (Free text, Max 2500 characters)-
- 9. If demand order, then whether demand quantified: (Yes/No) (If the answer is YES, the demand quantified as follows:)

Section-I

							Cess		Total	
Particulars	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount					Determined Amount
1	2	3	4	5	6	7	8	9	10	11
(a) Tax				- Evn23	1.151114	0.0				
(b) Interest				4/74	Males	2 3 5 5 7		,		
(c) Penalty				Land Valley		in about the	int teams			
(d) Fees										
(e) Others										
(f) Refund							MINKA Y	desograpa car	160-1	

Section-II

Place of Supply/ Name of State/UT	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute	- United States	a seri ka toliga ka	is estueying	to Head (C)	
	Amount Determined	entrate and here	oviše nakargas kr	ni oána stř	to eliques I	4
	itania itania		and the same		NAME OF STREET	
Add rows		. 10				

10. For Other orders and Demand orders which are not quantified

Issues as raised by proper officer	Issues as determined by Appellate/Revisional authority	Order by GST Appellate Tribunal
Acrelous Tax Appellate	ons effocial added to be to make table because	Seminary of the entire cod
		Correction bearest military
	mont to me!	I noch Keinerbog ab.

- 11. If remanded with directions:
 - a) Remanded to: (specify authority to whom remanded. Adjudicating Authority, Appellate authority, Revisional authority, any other)
 - b) Directions subject to which remanded, if any: (Free text, Max 1000 words)

Section-III (Anti-profiteering)

- 12. Order In brief: (Drop -Down Values)
 - a) Reduction in Price
 - b) Return to Recipient of Amount not passed on, along with interest
 - c) Deposit in Consumer Welfare Fund/s
 - d) Penalty Imposed (Amount to be specified)
 - e) Cancellation of Registration

Place:		Signature:
Date:		Designation:
		Jurisdiction:"
13.	In the said rules, for FORM GST APL-05, the following Form shall be substitute	d. namely: —
	month spread resemb meetal forema resemb month in	ron A Travon A
	"Form GST APL-05	
	See rule 110(1)	
	Appeal to the Goods and Services Tax Appellate Tribunal	
1.		
2.	Name of the appellant –	
3.	Address of the appellant –	
4.	(c).	
	(a) (b)	
	(c)	
	(Specify designation and office of the respondent(s))	
5.	Details of the authorised representative of the applicant:	
	(a) Name	
	(b) Name	
6.	Order appealed against - APL-04/Rejected APL-02	Number -
	Date-	

- 7. Is place of supply involved in the dispute Yes/No
- 8. Designation and Office of the Appellate Authority/Revisional Authority passing the order appealed against -
- 9. Date of communication of the order appealed against –
- 10. Details of order challenged before Appellate authority/Revisional Authority:
 - a) Number -
- Date -
- b) Order type (As per Annexure A)
- c) Period of dispute from (DDMMYYYY) To (DDMMYYY) (Applicable for demand related orders)
- 11. Details of the authority passing the order specified at Sl. no. 9: (Specify designation and Office of the said authority)
- 12. Name of the authorized representative
- 13. Act (CGST/ SGST/ IGST/ Cess)
- 14. Details of the case under dispute:
 - a) Brief issue of the case under dispute
 - b) Category of case under dispute (As per Annexure B)
 - c) Market value of goods, where goods have been seized
- 15. Case Summary (As per Annexure C)
- 16. About Appellant (As per Annexure D)
- 17. Statement of facts (As per Annexure E)
- 18. Grounds of appeal
- 19. Prayer
- 20. Details of demand created, disputed and admitted.

	Centra	al Tax		State/I	U T Tax		Integr	ated T	ax	Cess			Total	Amoun	it
Parti cular s	Amo unt deter mine d by Appe llate / Revis ional autho rity, if any (A	Am ount adm itted (B)	Amo unt unde r disp ute (C) (A-B) (Aut opopulated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL -04, where it is system or as per alternate flow of orde	Amo unt deter mine d by Appe llate / Revis ional autho rity, if any (A	Am ount adm itted (B)	Amo unt unde r disp ute (C) (A-B) (Aut opopulated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL -04, where it is system or as per alternate flow of orde	Amo unt deter mine d by Appe llate / Revis ional autho rity, if any (A	Am ount adm itted (B)	Amo unt unde r disp ute (C) (A-B) (Aut opopulated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL -04, where it is system or as per alternate flow of orde	Amo unt deter mine d by Appe llate / Revis ional autho rity, if any (A	Am ount adm itted (B)	Amo unt unde r disp ute (C) (A- B) (Aut o- popu lated from colu mns 3, 5, 7, 9, 10 & 11 of Tabl e 9 of APL -04, wher e it is syste m or as per alter nate flow of orde	Amo unt deter mine d by Appe llate / Revis ional autho rity, if any (A	Am ount adm itted (B)	Amo unt unde r disp ute (C) (A- B) (Aut o- popu lated from colu mns 3, 5, 7, 9, 10 & 11 of Tabl e 9 of APL -04, wher e it is syste m or as per alter nate flow of orde
(a) Tax			r		,	r			r			r			r
(b) Intere		1										7		A	

(a)										sula I					
(c) Penalt															
у															
						Surq	Me sine	EX. BOOK	attic tad	a meh	g syl s	ei , zilisa	P(1,1898)	mi	(9)
(d) Fees					3616		fino.					inao.		12.	
(e) Other charg	223), 11	317.6	esi le	nasO set		Sml Sal	223		Protein an	leans a		rakeri ya			

21. Details of payment of admitted amount and pre-deposit:

(a) Details of amount payable:

	Central 7	Гах	State/UT	Tax	Integrate	d	Cess		Total Am	ount
Particular s	(a) Admitte d Amount	(b) Predeposit (10% of dispute d tax)	(a) Admitte d Amount	(b) Predeposit (10% of dispute d tax)	(a) Admitte d Amount	(b) Predeposit (10% of dispute d tax)	(a) Admitte d Amount	(b) Predeposit (10% of dispute d tax)	(a) Admitte d Amount	(b) Predeposit (10% of dispute d tax)
(a) Tax					Visit in Ex			Barren at 10	Product.	0.00000
(b) Interest							1032	- 1989	V.	DI BALLY
(c) Penalty									*	
(d) Fees										
(e) Other charges									Some	Ring) & P

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed admitted tax and cess)

Sr. No.	Description	Tax payable	Paid through Cash/Credit Ledger	Debit entry no.	Amount of ta	x paid		
					Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9
1	Integrated tax		Cash Ledger			d-Carder	1/18-36 \$ ¹	17
			Credit Ledger			TashiQ I	autio Air	
2	Central tax		Cash Ledger			abut's making	h.	
			Credit Ledger				1	
3	State/UT tax	-	Cash Ledger			Bay 3 (1) 2 (3)	PERSONAL PROPERTY.	
			Credit Ledger			- ISLAND SHE	1000	

4	CESS	Cash Ledger		
		Credit Ledger		

(c) Interest, penalty, late fee and any other amount payable and paid:

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1	Interest									
2	Penalty						Mensa temi			
3	Late fee									
4	Others (specify)	(a) Fre- 1 (a)	701			- A - C				

Verification									
information, further decla	is true and c documents and are that no appears thority or is pen	d records in eal against	the best of m n my possessic the impugned	on and further	e and bel that noth	ief and the	e same i	s derived led theref	from from. I
Verified	today, month	the	20					day	of
< Signature> Place: Name of the						be to more			
Date: Designation/S	Status								

Annexure A

(Order Type)

List of 'Order Type'	2 6	
Demand Order	reabelistes.)	xst beingsami
Refund Order	rocked (East)	
Registration Order	Registration of	
Enforcement Order		
Recovery Order	Andrea 1 silver 1	t Staf I (PSNG2)
	Demand Order Refund Order Registration Order Enforcement Order	Demand Order Refund Order Registration Order Enforcement Order

6 Other order

Annexure B

(Category of case under dispute or issues involved)

S No	List of 'Category of case under dispute	Tab	Tab Amount involved (where quantifiable)
1	Misclassification of any goods or services or both	Mention HSN	
2	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	
3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/Revisionary order	
4	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
5	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit		
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
7	Whether applicant is required to be registered or has been granted suo-moto registration	Mention section and rule specified in Appellate/ Revisionary order	
8	Whether any particular thing done by the applicant results in supply of goods or services or both		sb 141 (9) 25
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	ler sizef d\$
10	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/Revisionary order	no busto VS
11	Suspension of registration	Mention section and rule specified in Appellate/Revisionary order	186000 86
12	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/Revisionary order	es aucres es
13	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/Revisionary order	brahm of
14	Cancellation of registration	Mention section and rule specified in Appellate/	

		Revisionary order
15	Rejection/acceptance of application for revocation of cancellation of registration	fMention section and rule specified in Appellate/ Revisionary order
16	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specified in Appellate/ Revisionary order
17	Order of disqualification of GSTP/cancellation of enrolment of GSTP	
18	Transfer/Initiation of recovery/ Special mode of recovery (alkinds of garnishee)	
19	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order
20	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order
21	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order
22	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order
23	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	
24	box often has success medical Michigal free lines travelings, will a	Mention section and rule specified in Appellate/Revisionary order
25	10fb/fi	Mention section and rule specified in Appellate/ Revisionary order
26	19910 Yumolisvoid	Mention section and rule specified in Appellate/ Revisionary order
27	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	
28	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order
29	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	
30	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/

31	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule	NAME OF THE PARTY
	Security of FORE ALL	specified in Appellate/	
	and the state of t	Revisionary order	
32	Order permitting payment in instalments	Mention section and rule	- 4
	sussely corpulative FVD	specified in Appellate/	
		Revisionary order	
33	Order relating to provisional attachment of property	Mention section and rule	
		specified in Appellate/	
		Revisionary order	
34	Order imposing penalty	Mention section and rule	
ansig	No. 100 (11)	specified in Appellate/	
	[2] Levy of images or lists (so or liga	Revisionary order	
35	Order permitting compounding of any offense or withdrawing	Mention section and rule	
	such order	specified in Appellate/	
	Any other	Revisionary order	
36	Anti profiteering related matter		
37	Others-	\$	
38	Issues related to Place of supply of goods and/or services	Total	end facel à

Annexure C

Case Summary (indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each cell)

Sr No	Issue related to	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by present Appellant
1	Registration				
2	Revocation of registration				1.00
3	Denial/blocking of ITC				*
4	Short or non-payment of tax	engun Kamen suc	ed it of homotone redemic to	a la propieta de la constitución de	100 (100)
4	Erroneous refund		Amail carl	(G5 to 10 3000 m)	Altain Committee
5	Levy of Penalty	entouri le sicie le	justing all by courbbin been so	MO people at 30	
6	Levy of interest or late fee or fine	780 6	e peus which registered un	ah han ta qua t	TO GETTY
7	Classification dispute (mention HSN in corresponding columns of this row)		n wheels her distributed in the season of	of inc extenses terms to relevant fact	remain dep compa for any (d)
8	Any other				4

User can add more than one Issue

Order Type and Issue Related to mapping	
esiscins Viletari	

S No	Type of 'Order Type'	Case Summary- Issue related to
1	Demand Order	1) Short or nonpayment of tax 2) Levy of penalty 3) Levy of interest or late fee or fine 4) Classification dispute
2	Refund Order	1) Erroneous refund
3	Registration Order	1) Registration 2) Revocation of registration
4	Enforcement Order	1) Levy of penalty 2) Levy of interest or late fee or fine
5	Recovery Order	1) Denial/blocking of ITC
6	Other order	Any other

Annexure D

About Appellant

Constitution/ Identification Number	Constitution Business	of which incorporated	Commencement business	of of s	Nature Business	of Any othe relevant fact
						no continues es

Appellant to state in free text form as follows:

Appellant to mention:

- (a). his constitution of business (e.g. Company, Partnership, HUF, Trust, etc.)
- (b). Statute under which incorporated, if any (e.g. Companies Act, Trust Act, Societies Registration Act, etc.)
- (c). date of its constitution
- (d). constitution/identification number assigned to it by constituting authority (e.g. Corporate Identification Number in case of a company, etc.)
- (e). Address of its Head Office and address of its principal place of business in State
- (f). GSTIN/Temp Id and date from which registered under GST
- (g). Nature of the business in which he/it is engaged (e.g. manufacturer /wholesaler /retailer / supplier of services, etc.)
- (h). Any other relevant fact in view of the appellant"

Annexure E

Statement of Facts (Case History)

(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell, Upload documents if necessary)

Reference/	acknowledgment Action By	Date	Brief Narration

no.	g ask - order	t gigar su gwaonas luis savimi	n count in valence i
THE TO ENGINEE BETTOOK A			n da lateral de salet. 18. No monocomos est
- milimple accommoving s	e audit wen	para al leaving callone A an	ibes bein neile sigga
<add if="" required="" rows,="">"</add>			Calcante

14. In the said rules, for FORM GST APL-06, the following Form shall be substituted, namely: —

"FORM GST APL-06

[See rule 110(2)]

Cross-objections before the Appellate Tribunal under sub-section (5) of section 112

Sr.	Particulars					Planel
No.						
1	Appeal No. –		Date of	filing –	THEORY -	
2	Present Cross-o	bjection being filed by:				
		o GSTIN/Temporary	ID/UIN/CRN/ARN	_ 284 0008		
		o Name −				
		o e-mail id –				
		o Contact number –				
		o Address for commun				
		o Designation of offic	er –			
		o Office details –				
		o e-mail id –				
		o Contact number -			202	
3		der of the Appellate/Rev			Date-	
4	Designation alo	ngwith jurisdiction of the	e officer passing the	order appealed as	gainst –	
	D					
	Designation:					
	Jurisdiction:					
	Order Passed b			2 7 1 - AUT 10	mn50	407 J
5		nication of the order appe			State	
6		horized representative, w	here available –	and their	igeni)	
		l representative –			(285) - Car	
		of said representative			islo1	
7	Details of the ca	ise under dispute –				
(i)	Period of disput	e -				
(ii)	Amount under o	lispute	Central tax	State/UT tax	Integrated tax	Cess
	(a) Tax		4		42 D)	
	(b) Interest				len of the least terms	
	(c) Penalty				and the same of	sii saa
	(d) Fees					
	(e) Other charge	es (specify)			ma Di	
	(e) other entire	(opening)				
(iii)	Market value of	seized goods, where one	of the issues involv	red is seizure/conf	iscation of goods -	
(111)	Triairet value of	seized goods, where one	of the issues involv	od is seizure/com	iscution of goods -	

8	Summary of Issues involved and summary of reply thereto $-$ Annexure A Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the taxpayer or the										
9	Date of receipt	Date of receipt of notice of appeal of application filed with the Appendix Tribuliar by the taxpayer of the Commissioner of State/Central tax/UT tax, as the case may be - OR Date of receipt of notice of appeal or									
	Commissioner of	of State/Central tax/	UT tax, as the case may	be - OR Date of receip	of notice of appear of						
	application filed with the Appellate Tribunal by the person filing the present cross-objection -										
	Demand Table				A (1 C1:						
	Category	Tax	1		As per the person filing						
			adjudicating authority	^ ^	this cross objection						
			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	authority							
	Tax										
			MACHINE MACHINE								
		Central Tax									
		State/UT Tax									
	231 20	Integrated Tax		And entire existing	(d)						
		Cess									
		Total									
	Interest				- Hadisəll . 32						
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		Central Tax			A Samuel I						
		State/UT Tax		sal falls what astron	Name of the second of						
		Integrated Tax	. DEG SYNAGETSKEET	Consoner CETTES							
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	Penalty			Considerate Internal Inc.							
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		Central Tax		estita to naturalization							
		State/UT Tax		and a smill of							
		Integrated Tax		- for the money.							
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10		Total	Laster & march and	and confined at the fol	Or and the state of the						
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	Penalty	State/UT Tax	A STATE OF THE STA								
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		Total									
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	Others	Central Tax		and the second s							
		State/UT Tax			S NGSED TO DOCUMENT TO THE						
	a District	Integrated Tax	2010004		Tauny Greeks Us						
		Cess			281 (6)						
		Total			TOTOTO (B)						
	Refund				7100075 (0)						
					20/10						
		Central Tax		(Alkiesh)	(e) Generalizes						
		State/UT Tax									
		Integrated Tax									
	- dyse	Cess	regalouhamento est	Sirkii goods, where one is	n objev sexteti) (87)						
		Total									

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			The second second are to remain the	
11	Reliefs claimed in memora	ndum of cross-objections.	tysylayai	
	Beeth			
2	Summary of reply (Annexu			
3	Grounds of Cross-objection	Yark coined		
4	Dono svigo nombre (sum lond o se		the state of the s	
4	Para-wise reply (upload sep Verification	parately)		
	Vermeation			
	I, <	> harah	by solemnly affirm and declare that the information	an airran
	hereinabove is true and cor	rect to the best of my kn	owledge and belief and the same is derived from info	ormation
			that nothing has been concealed therefrom.	nmanon,
		-) Pessession with 1414101	was wearing has been contoured increment.	
	Verified today, the		day ofmonth_	
	20	tendingers si		
	Place:			
	Date:		<signature></signature>	
			Name of the person filing thi	s cross-
			objection ::	+/- CC
			Designation/Status of Applicar	t/officer
			·	
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		The section of		
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			Rejectional acceptance of application of an incapacity of a confidence of a co	

Summary of Issues involved and summary of reply thereto

S. No	Category of case under dispute or Issues involved	Tab	Tab Amount involved (where quantifiable)	Summary of Reply
1.	Misclassification of any goods or services or both	Mention HSN	Henry Medical	D TO KINSTON
. 2.	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	entario hanings)	Page-state control
3.	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/Revisio nary order	and one end	y avodunismi i avodunismi i pe succession
4.	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	·	shot bold by
5.	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	Mention section and rule specified in Appellate/ Revisionary order		ssal ^e staC
6.	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
7.	Whether applicant is required to be registered or has been granted suo-moto registration	Mention section and rule specified in Appellate/ Revisionary order	,	/
8.	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order		
9.	Rejection/acceptance of application for registration	and rule specified in Appellate Revisionary order	1	
10.	Rejection/acceptance of application for amendment to registration	and rule specified in Appellate Revisionary order	i //	Å.
11.	Suspension of registration	Mention section and rule specified in Appellate	b	

	landing arms)	Revisionary order	el These of thes	grade whet
12.	Order dropping show-cause in relation to	Mention section	months in the la	union Casin
	registration	and rule specified		stenessin suntak
		in Appellate/		
		Revisionary order		
13.	Denial of facility to pay tax under composition	Mention section		in the second second second
13.	scheme	and rule specified		Mary Committee
	scheme	•		1
		in Appellate/		
	Victorials	Revisionary order		
14.	Cancellation of registration	Mention section		1
	zolitice andienti	and rule specified		Section and
	bullions old that	in Appellate/		bools
	SinfortX III	Revisionary order		
15.	Rejection/acceptance of application for	Mention section		
	revocation of cancellation of registration	and rule specified		
	Magnet School	in Appellate/		hanny meal
	baltisona uliu bali	Revisionary order		
16.	Order accepting reply of taxpayer/order dropping	Mention section		
	show cause notice	and rule specified		
	Show cause notice	in Appellate/		
	The second secon	Revisionary order		the same because
17.	Order of disqualification of GSTP/cancellation of	Mention section	The second second	W EJ CAMBAN
17.				Dining skilling
	enrolment of GSTP	and rule specified		
	Visionisvex	in Appellate/		
	1000	Revisionary		
	peigas - jentralid	order	del Berlur Bolo	A DIU sessed
18.	Transfer/Initiation of recovery/ Special mode of	Mention section		
	recovery (all kinds of garnishee)	and rule and		
	TO SOSSERVE ST	Form of order		
	to the state of th	specified in		
	Mention section	Appellate/		der reputal
	limitary star has	Revisionary		z skerod afreog
	Wellson H	order		. Non it allows
19.	Tax wrongfully collected/Tax collected not paid	Mention section	· ·	
	to Government.	and rule specified		
		in Appellate/		diletes what
	Reference area to a	Revisionary		
		order		
20				
20.	Order of assessment including that of a non-filer	Mention section		
	or evading registration or protective assessment	and rule specified		
	1 Am Torthold	in Appellate/		uners_rolati
	200 (100) 200 (100)	Revisionary		ENTES TODAY
	a subject to	order		
21.	Determination of tax not paid or short paid on	Mention section		
	outward supply u/s 73	and rule specified		
	nobjes mismas	in Appellate/		ferren reliati
	Hudisanz elim bre	Revisionary		
	and the state of t	order		1
22.	Excess ITC availed/utilized u/s 73	Mention section		
44.	LACESS ITC availed/utilized u/s /3	and rule specified		
	100000000000000000000000000000000000000	in Appellate/		
		Revisionary order		THE RESERVE OF THE PARTY OF THE

23.	Order for re-credit in credit ledger of claim for			
	refund rejected or of wrongly obtained refund	1		
	being deposited	in Appellate/		Stationates
	I wallend a	Revisionary		
	This vaccions	order		
24.	Order rejecting/granting provisional refund	Mention section		
	J. Francis providenti rotuna			AL RESIDEN
		and rule specified		1 200500
		in Appellate/		
	Tultur damisidasi	Revisionary		
	makes something	order	2006.00 1909	A State Company
25.	Order denying/reducing/withholding/granting	Mention section		
	refund	and rule specified		
	The state of the s	in Appellate/		
		Revisionary	abrata.	September 2019
	1.020,930, 5 01 160	order	gar to possible	The selection via
26.	Issue related to provisional assessment	Mention section		
	who entrapped	and rule specified		
	TOOLES TOLERA	in Appellate/	School to Mineral	
	heliapeu sies be-	Revisionary		
	The state of the s	order		THE PERSON NAMED IN COLUMN
27.	Fraud or wilful suppression of fact leading to			
41.		Mention section		
	non-payment/short payment of tax determined u/s	and rule specified	Sal to entirelitie	and to misso
	74	in Appellate/	118	Ho mondayes
	Vindlegy A m	Revisionary		
	The second secon	order		
28.	Excess ITC availed/utilized determined u/s 74	Mention section		
	- Introduction	and rule specified		
	Author School			HOLDS TO LEAST
	1 000 000	in Appellate/		tin your on
	35/00 10 and	Revisionary		
	is balance	order		
29.	Issues related to seizure/confiscation of	Mention section		3 2
	goods/books/property or release of such	and rule specified		
	goods/books/property	in Appellate/		/
		Revisionary	,	
	And the second s			Elancian XIII
20		order		
30.	Order relating to rectification/withdrawal of an	Mention section		
	earlier order	and rule specified		
	ulas	in Appellate/		
	portest seatory	Revisionary		3
	Latter and the state of the sta	order		10 520
31.	The second of th		PRINCE OF BURNEY	LI SHERE SO
.)	Order creating/modifying/withdrawing damas 1	Montion		
31.	Order creating/modifying/withdrawing demand	Mention section		
31.	Order creating/modifying/withdrawing demand under earlier law	and rule specified		
31.		and rule specified in Appellate/		
31.		and rule specified		
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34.	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order	Che distribute ber small
35.	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order	STEPS Transpers FeRS 20 S STEPS Transpers FeRS 20 S Lineau Company of the respondent
36.	Anti profiteering related matter	War and the second	s Preside balayers reinO = 8
37.	Others-	nekawa dara	the and adjust the banco and
38.	Issues related to Place of supply of goods and/or services	s helpegen rollen belt	Date of regionalisation of

. Annexure B

Summary of Reply

(indicate Amount in INR, wherever quantified and wherever applicable) (Not exceeding 1000 characters in each cell)

Sr No	Issue related to	As per order of adjudicating authority	As determined by Appellate/ Revisional authority	before	As declared/ claimed by present Appellant	Reply to ground/issue raised in Appeal before GSTAT
1	Registration					
2 .	Revocation of cancellation of registration				->	£
3	Denial/blocking of ITC					
4	Short or non-payment of tax					
4	Erroneous refund					
5	Levy of Penalty					
6	Levy of interest or late fee or fine	*				
7	Classification dispute (mention HSN in corresponding columns of this row)	2				
8	Any other					

15. In the said rules, for FORM GST APL-07, the following Form shall be substituted, namely: —

"FORM GST APL-07

[See rule 111]

(Application to the Appellate Tribunal under sub section (3) of Section 112)

- 1. Name and designation of the appellant/Office of Appellant:
 - (a). Name
 - (b). Designation
 - (c). Jurisdiction
 - (d). State/Centre
- 2. GSTIN/Temporary ID/UIN (of the respondent) -
- 3. Name of the respondent
- 4. Address of the respondent
- 5. Order appealed against -

Number -

Date -

- 6. Complete Designation, along with jurisdiction of the Appellate Authority/Revisional Authority passing the order appealed against –
- 7. Date of communication of the order appealed against –
- 8. Details of the case under dispute:
 - a. Brief issue of the case under dispute
 - b. Period of dispute -
 - c. Case Summary (As per Annexure A)
 - d. Market value of seized goods, where one of the issues involved is seizure/confiscation of goods
- 9. About Respondent (As per Annexure B)
- 10. Is place of supply involved in the dispute-Yes/No
- 11. Statement of facts (As per Annexure C)
- 12. Grounds of appeal -
- 13. Prayer -
- 14. Category of case under dispute or Issues involved (as per Annexure D)
- 15. Details of demand:

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Case	Sum	m	a	rv

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SI No	Issue related to		As determined by Appellate/Revisional authority	as her stand of annellant	As declared/ claimed by present Appellant
1	Registration	golitore inclinarion	selevine no classes to s	gate to spit to entenieral	h Joornabell
2	Revocation of cancellation of registration	dis balicas aka maasawali			1604
3	Denial/blocking of ITC	arrives maintaiving	process to shoot to win	as le sultar la nortsumes	incorrect t
4	Short or non-payment of tax	220 783012005			20020-00
4	Erroneous refund				
5	Levy of Penalty	nive vanctevesi		é	idesa fo
6	Levy of interest or late fee or fine	names politicidad	seg yas ao xei yeg ei	electrical of the tability or beth	o topropali di assivisa toj
7	Classification dispute (mention HSN in corresponding columns of this row)		or sen to hamisiges	od of basispor as impoling moleculary colors	a mortee(W) T
8	Any other	n necesse necessarial as	alle applicant scales	rá snep paná nakojima v	n callufW

Annexure B

About Respondent

Constitution of Business	Address	Nature of Business	Any other relevant fact	
publishe w	pathacoast		file in Africa State	

	laudaya h	Any other			
GSTN/Temp	Constitution of	constitution		Nature of	
ID	Business	business	Address	business	Any other relevant fact

Annexure C

Statement of Facts (Case History)

(indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each cell, Upload documents if necessary)

Reference/ acknowledgment no.	Action By	Date	Brief Narration
Yes	Berksonary o		

(Category of case under dispute or issues involved)

S No	List of 'Category of case under dispute	Tab	Tab Amount involved (where quantifiable)
1	Misclassification of any goods or services or both	Mention HSN	
2	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	
3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
4	Incorrect determination of value of supply of goods or services or both		mitor let Raines C. E-ron so model
5	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit		
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/Revisionary order	
7	Whether applicant is required to be registered or has been granted suomoto registration	Mention section and rule specified in Appellate/ Revisionary order	enthese) ignicativescoi (necessite
8	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order	
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	njesk moda
10	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order	
11		Mention section and rule specified in Appellate/ Revisionary order	
12		Mention section and rule specified in Appellate/ Revisionary order	HE HE
13		Mention section and rule specified in Appellate/ Revisionary order	, Statement o
14		Mention section and rule specified in Appellate/ Revisionary order	
15	cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	Reference ackenie
16	Order accepting reply of taxpayer/order dropping show cause	Mention section and rule	

	notice	specified in Appellate/ Revisionary order
17	Order of disqualification of GSTP/cancellation of enrolment of GSTP	
18	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order
19	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order
20	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order
21	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order
22	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order
23	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order
24	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order
25	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order
26	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order
27	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order
28	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order
29	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order
30	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order
31	Order creating/modifying/withdrawing demand under earlier law	
32	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order

33	Order relating to provisional attachment of property	Mention section and rule
	Tibio (Namelyo A	specified in Appellate/
	plus and newspaper notherwise and events and events.	Revisionary order
34	Order imposing penalty	Mention section and rule
	Kevidionary ender	specified in Appellate/
	Localistics from molecus mathematics), resvectors to about	Revisionary order
35	Order permitting compounding of any offense or withdrawing	Mention section and rule
	such order	specified in Appellate/
	1630	Revisionary order
36	Anti-profiteering related matter	Principal At The college of the grow will be the
37	Others-	
38	Issues related to Place of supply of goods and/or services"	

Sd/-(Sibhi Chakravarthy Sadhu, IAS) Secretary to the Government of Meghalaya Excise, Registration, Taxation & Stamps Department

Memo No. ERTS (T) 3/2025/421-A

Dated Shillong, the 17th September, 2025

Copy to:-

- 1. P. S. to Speaker of the Meghalaya Legislative Assembly.
- 2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
- 3. The P.S. to the Leader of Opposition of the Meghalaya Legislative Assembly.
- 4. The P. S. to Chief Secretary for favour of information of the Chief Secretary.
- 5. The P.S. to the Additional Chief Secretary for favour of information of the Additional Chief Secretary.
- 6. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
- 7. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
- 8. Accountant General (A & E), Meghalaya, Shillong-793001.
- 9. The Commissioner & Secretary/Secretary to the Govt. of Meghalaya, ERTS Department.
- 19. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.
 - 11. The Additional Commissioner of Taxes, Meghalaya, Shillong for favour of information.
 - 12. All Administrative Departments.
 - 13. The Director, Printing and Stationery, Meghalaya, Shillong with a request to cause publication of the above Notification in the Gazette of Meghalaya Extra Ordinary issue and furnish this Department with 20 spare copies.
 - 14. Assembly Secretariat.
 - 15. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

Officer on Special Duty to the Govt. of Meghalaya Excise, Registration, Taxation & Stamps Department

Note: The principal rules were issued vide Notification No. ERTS (T) 79/2017/468, dated the 29th December, 2017 and published in the Gazette of Meghalaya, Extraordinary, Part II A, vide No. 295, dated 29th December, 2017 and were last amended, vide notification No. 11/2025—State Tax, dated the 27th March, 2025.