

**Appeal against order of detention of goods**

FORM GST APL – 01

[See rule 108(3)]

**Appeal to Appellate Authority**

1. GSTIN/ Temporary ID/UIN -.....
2. Legal name of the appellant -.....
3. Trade name, if any -.....
4. Address -.....
5. Order no. - Order date -.....
6. Designation and address of the officer passing the order appealed against -.....
7. Date of communication of the order appealed against -.....
8. Name of the authorised representative -.....
9. Details of the case under dispute -
  - (i) Brief issue of the case under dispute - **Appeal against order of detention of goods**
  - (ii) Description and classification of goods / services in dispute -.....
  - (iii) Period of dispute -.....
  - (iv) Amount under dispute:

<b>Description</b>	<b>Central Tax</b>	<b>State/UT Tax</b>	<b>Integrated Tax</b>	<b>Cess</b>
a) Tax/ Cess				
b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

(v) Market value of seized goods-.....

10. Whether the appellant wishes to be heard in person – Yes / No

11. Statement of facts:-

The goods in movement were inspected under the provisions of sub-section (3) of Section 68 of the Central Goods and Services Tax Act, 2017 and the following discrepancies were found :-

(a) Bill was generated on undervaluation with intent to evade tax.

Goods and the conveyance used for the movement of goods were detained under sub-section (1) of Section 129 of CGST Act by issuing an order of detention in FORM GST MOV-06 and the same was served on the person-in-charge of the conveyance and owner of the vehicle.

12. Grounds of appeal:-

(i) that the impugned order is passed by the adjudicating authority under Section 130 is without jurisdiction illegal, perverse, issued in arbitrary manner, is highly erroneous and merely on presumption and assumption basis without considering the facts and circumstances of the case.

(ii) that no SCN was issued and the same was issued was non-speaking and the same did not disclose the material facts on the basis of which the notice was issued. It is trite law that SCN should set out clearly grounds for proposed action.

(iii) that the adjudicating authority has determined the value of goods without conducting any enquiry for the genuineness or say compare the product in the market with same product or say without any basis totally on presumptions basis.

(iv) that in the facts and circumstances of the case and in law, it is not justified by the adjudicating authority to levy tax and penalty

(v) the adjudicating authority has imposed the tax on MRP instead of transaction value as mentioned in the Tax Invoice which is ultra vires the provision of the CGST Act.

(vi) In GST law there is no provisions for determination of value on the basis of MRP. Therefore, the order passed by the adjudicating authority is contrary to the provision of CGST Act, 2017 and not sustainable.

(vii) Also refer decision of....

13. Prayer:-

Please set aside the impugned order passed by the adjudicating authority and allow the appeal filed by the appellant.

14. Amount of demand created, admitted and disputed

Particulars of demand/ refund	Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
							< total >	< total >
Amount of demand created (A)	a) Tax/ Cess						< total >	< total >
	b) Interest						< total >	
	c) Penalty						< total >	
	d) Fees						< total >	
	e) Other charges						< total >	
Amount of demand admitted (B)	a) Tax/ Cess						< total >	< total >
	b) Interest						< total >	
	c) Penalty						< total >	

		d) Fees					< total >	
		e) Other charges					< total >	
	Amount of demand disputed (C)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

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

(a) Details of payment required

Particulars			Central Tax	State/ UT Tax	Integrated Tax	Cess	Total amount	
(a) Admitted amount	Tax/ Cess						< total>	< total>
	Interest						< total>	
	Penalty						< total>	
	Fees						< total>	
	Other Charges						< total>	
(b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)	Tax/ Cess						< total>	
(c) Pre-deposit in case of sub-section (3) of section 129	Penalty						< total>	

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)

Sr.	Description	Tax	Paid through	Debit	Amount of tax paid
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No.		payable	Cash/ Credit Ledger	entry no.	Central tax	State/UT tax	Integrated tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
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									
3.	Late fee									
4.	Others (specify)									

16. Whether appeal is being filed after the prescribed period - Yes / No

17. If 'Yes' in item 17 –

(a) Period of delay –

(b) Reasons for delay -

18. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Admitted amount [in the Table in sub-clause (a) of clause 15 (item (a))]					

**Verification**

I, <..... >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

<Signature>

Name of the Applicant: