

**Against rejection of revocation application of registration where registration was cancelled due to non filing of returns**

**FORM GST APL – 01**

*[See rule 108(3)]*

**Appeal to Appellate Authority**

1. GSTIN/ Temporary ID/UIN – GSTIN of Appellant
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 -

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- (ii) Description and classification of goods / services in dispute- N/A
- (iii) Period of dispute- .....
- (iv) Amount under dispute: N/A

<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- N/A

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

11. Statement of facts:-

- The appellant submitted that the Proper Officer has cancelled its GSTIN due to non filing of returns for a continuous period of six months.
- The application for revocation of cancellation of Registration has been also rejected.
- Being aggrieved with the impugned order, the appellants have filed this appeal.

12. Grounds of appeal:-

- Appellant is seeking relief on the grounds that the delay in filing in returns and not replying to the notice was due to the ongoing pandemic situation on account of the COVID-19 break-out

and financial crunches in the business.

- In these unavoidable circumstances the appellant got a delay for filing of appeal & reply to the notice issued and requested to condone the delay of filing appeal.
- Further, as per Supreme Court recent order appeal is not time barred and accordingly it may be considered. Refer Circular No. 157/13/2021-GST dated 20.07.2021
- The appellants have submitted that they have filed GST returns upto the date of cancellation of Registration and have deposited pending Government dues and willing to continue their business and comply with all Government compliance`s but on account of cancellation of GSTIN, are unable to do so.

13. Prayer:- The Registration may be considered for revocation by the proper officer.

14. Amount of demand created, admitted and disputed-N/A

Particulars of demand/ refund	Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
	Amount of demand created (A)	a) Tax/ Cess						< 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	Integrat ed 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. No.	Description	Tax paya	Paid through	Deb it	Amount of tax paid			
					Central	State/UT	Integrated	CESS

		ble	Cash/ Credit Ledger	entry no.	tax	tax	tax	
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: