AISEVAK.IN · FREE GUIDE

GST Appeal (APL-01) Drafter

Document type: Letter / notice · Generated 29 Aug 2026

This guide explains what the tool produces, how to use the output, and what to watch for. The actual output (draft/report) is generated on the tool page.

Background

Drafts a first appeal to the Appellate Authority against an adverse GST order — a demand, an ITC reversal, a registration cancellation or a refund rejection — with the statement of facts, issue-wise grounds, the relief sought and the mandatory pre-deposit computation, ready for your consultant to finalise within the limitation period.

Purpose of this tool & output

Draft a first appeal in Form APL-01 against an adverse GST order — statement of facts, grounds and the mandatory pre-deposit computation

How the output is used

Use the Statement of Facts, grounds and the pre-deposit computation to file the APL-01 first appeal, pay the mandatory pre-deposit, and give it to your consultant to finalise and argue within the limitation period.

Who receives it

The Appellate Authority under GST (the first appellate authority), via the APL-01 on the GST portal.

How to submit / file it

File APL-01 online against the order, with the mandatory pre-deposit of a percentage of the disputed tax, generally within three months of the order (with a condonable extension).

Who should vet it

A GST consultant or advocate — to settle the grounds, add supporting rulings, and argue the appeal.

Important cautions

The appeal is not admitted without the pre-deposit; missing the limitation without a condonation is fatal. This is a drafting aid — a professional must finalise and file it.

Companion documents

No related documents are listed on the portal for this tool.

This is AI-assisted guidance. Verify with a qualified professional before any binding decision. Fees, authorities and processes vary by state and change over time — confirm with your state authority.

Prepared by AiSevak.in — a product of ABL Digital Technologies. AI-powered business services for India.