

FORM GST APL-01

[Refer Rule 108(1)]

Appeal to Appellate Authority

1 GSTIN/Temporary ID/UIN - 24ABYPP8312K1Z0
2 Legal Name - NATWARLAL AMBARAM PATEL
3 Trade Name - PATEL NATWARBHAI AMBARAM
4 Address - AT PO. MAKTUPUR, TA. UNJHA, MAKTUPUR, Mahesana, Gujarat, 384170
Order Type - Demand Order
5 Order No - ZD240626024621N Order Date - 08/06/2026
6 Designation and address of the officer passing the order appealed against Superintendent and RANGE II:DIVISION MEHSANA:GANDHINAGAR:AHMEDABAD:CB IC
Demand Id - ZD240626024621N
7 Date of communication of the order to be appealed against - 08/06/2026
8 Name of the authorised representative - NATWARLAL PATEL

Category of the case under dispute -

1	Others - Demand of tax Rs. 69,300 (CGST) and Rs. 69,300 (SGST), interest there on and penalty of Rs. 69,300 (CGST) and Rs. 69,300 (SGST) under section 74(1) read with section 122(2)(b) is liable to be set aside by considering Circular No. 171/03/2022-GST.
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9 Details of Case under dispute

- (i) Brief issue of case under dispute - Refer to Annexure
(ii) Description and clarification of goods/ services in dispute - Refer to Annexure
(iii) Period of Dispute - From - 01/04/2019 To - 31/03/2020

(iv) Amount under Dispute

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Amount of Dispute	Tax/Cess	69300	69300	0	138600
	Interest	0	0	0	0
	Penalty	143535	143535	0	287070
	Fees	0	0	0	0
	Other Charges	0	0	0	0
					425670

- (v) Market value of seized goods - Refer to Annexure

- 10 Whether the appellant wishes to be heard in person - Yes/No Refer to Annexure
11 Statement of facts - Refer to Annexure
12 Grounds of appeal - Refer to Annexure
13 Prayer - Refer to Annexure

14 Amount Of Demand created/ admitted/ disputed

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Amount of demand created (A)	Tax/Cess	69300	69300	0	0	138600	425670
	Interest	0	0	0	0	0	
	Penalty	143535	143535	0	0	287070	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	
Amount of demand admitted (B)	Tax/Cess	0	0	0	0	0	0
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	
Amount of dispute (C)	Tax/Cess	69300	69300	0	0	138600	425670
	Interest	0	0	0	0	0	
	Penalty	143535	143535	0	0	287070	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	

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

Pre-Deposit % of Disputed Tax/Cess - 10%

(a) Details of payment required

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Admitted Amount	Tax/Cess	0	0	0	0	0	13860
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other charges	0	0	0	0	0	
Pre-deposit (10% of Disputed Tax/Cess)	Tax/Cess	6930	6930	0	0	13860	

(b) Details of payment of admitted amount and pre-deposit

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Amount Paid	Tax/Cess	69300	69300	0	0	138600	138600
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	

(c) Details of amount payable towards admitted amount and pre-deposit

Description		Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)	
Balance payable	Tax/Cess	0	0	0	0	0	0
	Interest	0	0	0	0	0	
	Penalty	0	0	0	0	0	
	Fees	0	0	0	0	0	
	Other Charges	0	0	0	0	0	

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

Refer to Annexure

17 If 'Yes' in item 16 -

(a) Period of delay -

Refer to Annexure

(b) Reason for delay -

Refer to Annexure

Annexure to GST APL - 01 -

Appeal with Annexures.pdf

Upload Supporting Documents (Relied upon), if any -

NA

Verification

☒ I, NATWARLAL PATEL , hereby solomenly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Place: Maktupur

Date: 09/06/2026

Name of the Applicant

NATWARLAL AMBARAM PATEL