

# User Advisory: Higher Court Exemption or Correction of Pre-Deposit Amount

## 1. Purpose

This advisory explains how to review and proceed when the pre-deposit amount is auto-populated from the GSTN portal, and how to upload the document when an exemption has been granted by a higher court or when the user identifies a variance in the auto-fetched amount.

## 2. When to Use This Process

- Use these steps when the appeal is being filed using the available ARN/CRN option and the pre-deposit data is fetched automatically from GSTN and the same data can't be changed by the user.
- Use the exemption/correction option if a higher court has exempted the pre-deposit amount, or if the auto-fetched amount differs from the user's calculation.
- If ARN/CRN is not available, the required data must be entered manually in the relevant forms under Demand Details Tab.

## 3. Step-by-Step Procedure

### Step 1: Open Demand Details and Confirm the Demand

Go to the Demand Details tab. Under the Demand Confirmed sub-tab, review the pre-filled information. If the filing is being done through the ARN/CRN available option, the APL-04 demand details will be fetched automatically. If ARN/CRN is not available, enter the required details manually. After verifying the information, click Confirm Details.

Pre-deposit

Demand Confirmed - APL04
Demand Admitted and Disputed
Payment of Amount Calculated

| Particulars | Central Tax                      |                                 |                                 | State/UT Tax                   |                             |                            | Integrated Tax             |                             |                            | Cess                       |                             |                            | To                   |                            |                             |
|-------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|-----------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|----------------------|----------------------------|-----------------------------|
|             | Determined Amount: DRC -07       | Disputed Amount: APL -01/03     | Determined Amount APL-04        | Determined Amount: DRC -07     | Disputed Amount: APL -01/03 | Determined Amount: APL -04 | Determined Amount: DRC -07 | Disputed Amount: APL -01/03 | Determined Amount: APL -04 | Determined Amount: DRC -07 | Disputed Amount: APL -01/03 | Determined Amount: APL -04 |                      | Determined Amount: DRC -07 | Disputed Amount: APL -01/03 |
|             | 1                                | 2                               | 3                               | 4                              | 5                           | 6                          | 7                          | 8                           | 9                          | 10                         | 11                          | 12                         |                      | 13                         | 14                          |
| a) Tax      | <input type="text" value="100"/> | <input type="text" value="50"/> | <input type="text" value="40"/> | <input type="text" value="4"/> | <input type="text"/>        | <input type="text"/>       | <input type="text"/>       | <input type="text"/>        | <input type="text"/>       | <input type="text"/>       | <input type="text"/>        | <input type="text"/>       | <input type="text"/> | <input type="text"/>       |                             |
| b) Interest | <input type="text"/>             | <input type="text"/>            | <input type="text"/>            | <input type="text"/>           | <input type="text"/>        | <input type="text"/>       | <input type="text"/>       | <input type="text"/>        | <input type="text"/>       | <input type="text"/>       | <input type="text"/>        | <input type="text"/>       | <input type="text"/> | <input type="text"/>       |                             |
| c) Penalty  | <input type="text"/>             | <input type="text"/>            | <input type="text"/>            | <input type="text"/>           | <input type="text"/>        | <input type="text"/>       | <input type="text"/>       | <input type="text"/>        | <input type="text"/>       | <input type="text"/>       | <input type="text"/>        | <input type="text"/>       | <input type="text"/> | <input type="text"/>       |                             |
| d) Fees     | <input type="text"/>             | <input type="text"/>            | <input type="text"/>            | <input type="text"/>           | <input type="text"/>        | <input type="text"/>       | <input type="text"/>       | <input type="text"/>        | <input type="text"/>       | <input type="text"/>       | <input type="text"/>        | <input type="text"/>       | <input type="text"/> | <input type="text"/>       |                             |
| e) Others   | <input type="text"/>             | <input type="text"/>            | <input type="text"/>            | <input type="text"/>           | <input type="text"/>        | <input type="text"/>       | <input type="text"/>       | <input type="text"/>        | <input type="text"/>       | <input type="text"/>       | <input type="text"/>        | <input type="text"/>       | <input type="text"/> | <input type="text"/>       |                             |

Confirm Details

Screenshot 1: Demand Confirmed sub-tab

### Step 2: Review Demand Admitted and Disputed Details

Proceed to the Demand Admitted and Disputed sub-tab. Check the auto-populated values and click Save and Next to continue.

Pre-deposit

Demand Confirmed - APL04
Demand Admitted and Disputed
Payment of Amount Calculated

09/12/2025 - 09/12/2025
Amount Exempted/ Self Calculation Correction
Total

| Particulars | Central Tax                      |                                |                                |                                | State/UT Tax                     |                                |                                |                                | Integrated Tax <a href="#">→Click Here</a> |                                |                                |                                |                                  |
|-------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|--------------------------------|--------------------------------|----------------------------------|
|             | Amount demanded/rejected, if any | Amount Admitted                | Amount Under Dispute           | Amount Payable                 | Amount demanded/rejected, if any | Amount Admitted                | Amount Under Dispute           | Amount Payable                 | Amount demanded/rejected, if any           | Amount Admitted                | Amount Under Dispute           | Amount Payable                 | Amount demanded/rejected, if any |
| 1           | 2                                | 3                              | 4                              | 5                              | 6                                | 7                              | 8                              | 9                              | 10   | 11                             | 12                             | 13                             | 14                               |
| a) Tax      | <input type="text" value=""/>    | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value=""/>    | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value=""/>              | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value=""/>    |
| b) Interest | <input type="text" value=""/>    | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>    | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>              | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>    |
| c) Penalty  | <input type="text" value=""/>    | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value=""/>    | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value=""/>              | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value=""/>    |
| d) Fees     | <input type="text" value=""/>    | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>    | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>              | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>    |
| e) Others   | <input type="text" value=""/>    | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>    | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>              | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>  | <input type="text" value=""/>    |

Save and Next

Screenshot 2: Demand Admitted and Disputed sub-tab

### Step 3: Choose Exemption or Self-Calculation Correction, if Applicable

The Amount Exempted or Self-Calculation Correction sub-tab will be displayed. If a higher court has granted exemption from pre-deposit, or if the auto-fetched amount needs correction based on self-calculation, select Yes. Enter the percentage of exemption or correction as applicable, and then click Save.

Pre-deposit

Demand Confirmed - APL04
Demand Admitted and Disputed
Payment of Amount Calculated

09/12/2025 - 09/12/2025
Amount Exempted/ Self Calculation Correction
Total

Yes     No

% of Exemption of pre-deposit amount as determined via higher court or self-calculation correction (Cannot exceed 100%)  
 ( Upload supportive document in document upload section )

Save

Screenshot 3: Amount exempted or self-calculation correction

### Step 4: Recheck Demand Admitted and Disputed Details

After saving the exemption or correction details, the Demand Admitted and Disputed form will appear again. Verify the details and click Save and Next.

| Particulars  | Central Tax                      |                 |                      | State/UT Tax                     |                 |                      | Integrated Tax                   |                 |                      | Cess                             |                 |                      |
|--------------|----------------------------------|-----------------|----------------------|----------------------------------|-----------------|----------------------|----------------------------------|-----------------|----------------------|----------------------------------|-----------------|----------------------|
|              | Amount demanded/rejected, if any | Amount Admitted | Amount Under Dispute | Amount demanded/rejected, if any | Amount Admitted | Amount Under Dispute | Amount demanded/rejected, if any | Amount Admitted | Amount Under Dispute | Amount demanded/rejected, if any | Amount Admitted | Amount Under Dispute |
| a) Tax       | 10000                            | 0               | 0                    | 0                                | 0               | 0                    | 0                                | 0               | 0                    | 0                                | 0               | 0                    |
| b) Interest  | 0                                | 0               | 0                    | 0                                | 0               | 0                    | 0                                | 0               | 0                    | 0                                | 0               | 0                    |
| c) Penalty   | 0                                | 0               | 0                    | 0                                | 0               | 0                    | 0                                | 0               | 0                    | 0                                | 0               | 0                    |
| d) Fees      | 0                                | 0               | 0                    | 0                                | 0               | 0                    | 0                                | 0               | 0                    | 0                                | 0               | 0                    |
| e) Others    | 0                                | 0               | 0                    | 0                                | 0               | 0                    | 0                                | 0               | 0                    | 0                                | 0               | 0                    |
| <b>Total</b> | <b>10000.00</b>                  | <b>0.00</b>     | <b>0.00</b>          | <b>0.00</b>                      | <b>0.00</b>     | <b>0.00</b>          | <b>0.00</b>                      | <b>0.00</b>     | <b>0.00</b>          | <b>0.00</b>                      | <b>0.00</b>     | <b>0.00</b>          |

Screenshot 4: Revised Demand Admitted and Disputed form

### Step 5: Complete Pre-Deposit Payment on GSTN

Make the applicable pre-deposit payment on the GSTN portal. Once the payment is successfully confirmed, open the Payment of Amount Calculated sub-tab. Under Payment Confirmation from GST portal, the system shall display the message: "Your pre-deposit payment is confirmed. Please proceed for appeal fee payment." Click Save and Next and proceed to upload the supporting documents.

Pre-deposit Court Fees

Demand Confirmed - APLO4 Demand Admitted and Disputed **Payment of Amount Calculated**

Payment Confirmation from GST portal

Your pre-deposit payment is confirmed. Please proceed for appeal fee payment.

SaveAndNext

Screenshot 5: Payment confirmation from GST portal

## 4. Upload Supporting Documents

Where exemption or self-calculation correction is selected, upload the relevant supporting document in the Upload Document section by following these steps:

1. From the Document filed by drop-down menu, select Appellant.
2. From the Document Type drop-down menu, select Higher Court Orders or Self Calculation Sheet, as applicable.
3. Rename the file clearly as “Higher Court Orders” or “Self Calculation Sheet”, based on the document being uploaded. Also, avoid using special characters such as “ . , @, &”, etc. while renaming the file.
4. Use the Select File option to upload the document.
5. The system will automatically capture the number of pages in the uploaded file.
6. Click Submit to save the uploaded document.
7. After successful upload, the system will display the message: “Document Uploaded successfully”.

Order Details Basic Details Case Details Appellant Details Add Respondent Add Representative Demand details Upload Document Check List Court Fees Final Preview

Back Add Document Next

Reference No : - 2025251201000299 **Document Uploaded successfully**

Note: 1. Upload document in the sequence in which it appears in the document type dropdown.  
2. Please Upload the document with proper pdf bookmarking.  
3. In case of any short payment done by user or in case of non-agreement with system calculated payment, user is requested to upload their calculation sheet and supporting documents under the document type: Higher Court Orders/Self calculation sheet and Any Other Document respectively.

Submit with external DSC Utility  Submit with NIC DSC Utility  Submit with Aadhaar Based Utility

Document Filed By\* Document Filed By Document Type\* --Document Type--

Select file\* Choose File No file chosen Number of pages\* No Of Pages

Submit

+ UPLOADED DOCUMENT'S LIST

| S.No. | Document Filed By. | No. of Pages. | Document Type                                 | Document Name              | Action      |
|-------|--------------------|---------------|---|----------------------------|-------------|
| 1     | Appellant          | 1             | Case Management Appeal - PDF Upload           | IMPULGED ORDER.pdf         | View        |
| 2     | Appellant          | 5             | Higher Court Orders or Self calculation sheet | Self Calculation Sheet.pdf | View Delete |

Screenshot 6: Upload document section

## 5. Linking of Voluntary / Others Payment (DRC 03) made with outstanding demand (DRC-03A)

- Form GST DRC-03A, made available on the GST portal pursuant to Notification No. 12/2024 dated 10 July 2024, is meant to resolve cases where taxpayers paid outstanding demand orders such as DRC-07, DRC-08, MOV-09, MOV-11, or APL-04 through DRC-03 instead of the portal’s “Payment towards demand” facility, due to which the payment was made but the demand did not get closed in the electronic liability register. Through DRC-03A, taxpayers can link an eligible DRC-03 (only where the cause of payment is “Voluntary” or “Others”) with the relevant outstanding demand order by entering the DRC-03 ARN and selecting the demand order number, after which the portal auto-populates the details, lets them adjust the paid amount fully or partially (including across multiple demands or using multiple DRC-03s for one demand through separate filings), validate and file the form

with DSC/EVC, and then automatically updates the liability ledger and demand status; taxpayers may also upload supporting documents, refer to the DRC-03 Register for balance tracking, and raise technical grievances under “DRC-03A-Filing” on the GST self-service portal if needed. For more information click on [“https://efiling.gstat.gov.in/downloads/manual/GSTN-Advisory-for-Form-GST-DRC-03A.pdf”](https://efiling.gstat.gov.in/downloads/manual/GSTN-Advisory-for-Form-GST-DRC-03A.pdf)