

User Advisory for the GSTAT E-Filing Portal

- Please note that this advisory is only a snapshot for the entire appeal filing process.
- For detailed understanding and in order to have a seamless experience on the portal, users are advised to refer to the E-filing user manual, FAQs and user videos.

Section 1: Getting Started on the Homepage

Before you log in or register, you must complete these initial steps on the portal's main page.

Step 1.1: Download the Offline Draft Filing Excel Sheet (Strongly Recommended)

To save time and minimize data entry errors, it is strongly recommended that the user first download the **E-Filing Excel Sheet** and fill in the details of the appeal in this Excel sheet. It may be noted that this Excel sheet is a replica of the filing portal and the various Tabs available thereon. Users are also advised to scan and save in a separate folder all documents including the mandatory ones(Predeposit calculation sheet(if required), APL 04(where not available in the system), challan of appeal fee(if not paid through the GSTAT portal), that they wish to upload in the appeal so that the same can be uploaded seamlessly and smoothly when they actually file the appeal. The documents to be uploaded must be in PDF and must not exceed the prescribed size of 20 MB per document.

- **Benefit:** This allows you to prepare all the necessary details along with documents required to be uploaded for filing of your appeal even before you login. Once you log in, you can simply **copy and paste** the information field wise from the completed sheet directly into the online form.

Step 1.2: Select your Role on the first page (Mandatory): Choose from dropdown viz. “Taxpayer” / “Tax Officers”/ “Authorized Representative”

Option of choosing Taxpayer/Tax Officers is for filling while authorized representative option is available for registration and further action in relation to a filed appeal.

- **(Outcome:** The portal navigates to the appropriate page for online filing.)

Section 2: The E-Filing and Submission Process

After your ARN/CRN is successfully validated, you can proceed with the filing.

Step 2.1: Login and Initial Setup

- **Login/Register:** Access the portal using your GSTIN ID(for Taxpayers) / Back Office ID(for Tax officers). New users must complete the registration process first.
- **Disclaimer:** After logging in, carefully read the **Disclaimer** and click "Agree" and "Continue" to access your dashboard.

Step 2.2: Completing the Appeal Form

Navigate through each tab sequentially. Ensure all mandatory fields are completed accurately.

1. **Order Details:** Select the appropriate order against which the appeal before GSTAT is sought to be filed.
2. **Basic Case Details:** Enter case information. (You can copy-paste this from your offline Excel sheet).
3. **Appellant & Respondent Details:** Verify or add party information.
4. **Add Representative:** Add your legal representative. **Vakalatnama is mandatory (in case the representative has not already registered on the portal and his name is not available in the drop down) . (Your representative(s) should have registered themselves in the application else their names shall not be available in Add Representative section)**

5. **Demand Details:** Fill in the demand calculation sheet, if APL-04 is not in the system. Also ensure that the amount of pre-deposit required under section 112(8) is actually paid.
6. **Upload Documents:** Upload all required documents in **PDF format**. This includes the detailed Appeal, Affidavits, Impugned Order (for manual filing), and Vakalatnama.
7. **Checklist & Final Preview:** Review the final checklist to ensure all information and documents are correct before submission.

Step 2.3: Appeal Fee Payment

- **Online Payment:** Use the secure payment gateway (Bharatkosh) for payments via Net Banking, Credit/Debit Card, or UPI. A success receipt/challan will be generated upon completion of payment.
- **Offline Payment:** If you choose offline payment (via Bharatkosh portal), you must upload the payment receipt/challan to the portal to complete this step.

Step 2.4: Digital Signing and Final Submission

- **Signing Options:** Submit and digitally sign your documents using one of the following methods:
 - External DSC Utility
 - NIC DSC Utility
 - Aadhaar-Based E-Sign
- **Acknowledgement:** Once submitted, a final acknowledgement and filing number will be generated and sent to you via SMS and email.

Important: It is strongly recommended to proceed with Court Fee payments tab only when all relevant data and supporting documents to the Appeal are uploaded on the portal. Please fill the Check list by selecting the correct option available.

Upon successful completion of all the above steps, a filing number shall be generated by the system which can be saved/downloaded/printed and will be communicated on your registered mobile and e-mail id.