



The rollout of the **Goods and Services Tax Appellate Tribunal (GSTAT)** is a welcome development for businesses seeking a faster and more structured resolution of GST disputes. As taxpayers begin filing appeals through the GSTAT portal, many are encountering practical challenges—ranging from document preparation to technical issues on the portal.

Having assisted businesses with GST compliance and litigation, we have observed that most filing delays are caused not by legal complexities but by avoidable procedural mistakes.

If you're planning to file an appeal before GSTAT, a little preparation can save significant time and help you avoid unnecessary setbacks. Here are 11 practical tips based on our experience.

### **1. Pay the Mandatory Pre-Deposit Before You Start**

Before initiating your GSTAT appeal, ensure that the required statutory pre-deposit has already been paid.

Many taxpayers begin filling out the application only to pause midway because payment details are still pending. Completing this step first makes the filing process much smoother and reduces the chances of interruption.

### **2. Generate the Court Fee Challan in Advance**

The court fee challan is a mandatory requirement for filing an appeal before GSTAT.

Rather than generating it during the filing process, prepare it beforehand. Having all mandatory documents ready allows you to complete the filing without unnecessary delays.

### **3. Keep All Documents Ready Before Logging In**

One of the biggest reasons for incomplete or delayed filings is missing documentation.

Before you begin, make sure you have the following documents ready:

- Signed Appeal Memorandum
- Statement of Facts
- Grounds of Appeal
- Show Cause Notice (SCN)
- Order-in-Original (OIO)
- Impugned Order
- Supporting Annexures



- Relevant Evidence, wherever applicable

It is also advisable to review every document for completeness and legibility before uploading.

#### **4. Check the File Size Before Uploading**

The GSTAT portal accepts files up to **50 MB**.

If your scanned documents exceed this limit, compress them while maintaining good readability. Oversized files often fail to upload, forcing you to repeat the process.

#### **5. Keep Each File Below 300 Pages**

Apart from the file size restriction, each uploaded document should generally contain fewer than **300 pages**.

If your appeal set is lengthy, split it into separate volumes with clear titles. This not only helps with uploading but also makes it easier for the Tribunal to review your documents.

#### **6. Organize Your Appeal Properly**

A well-organized appeal reflects professionalism and improves readability.

Before uploading, ensure that your appeal contains:

- A proper index
- Page numbering
- Bookmarks for important sections
- Clearly labelled annexures

Good documentation makes navigation easier for both the Tribunal and your legal team.

#### **7. Draft the Key Information in Advance**

During the online filing process, you'll need to provide a brief description of your case.

Prepare the following in advance:

- Brief issue involved
- Grounds of appeal
- Tax demand details



Having these details ready helps maintain consistency between your online application and the appeal documents.

### **8. Keep Your Case ID or ARN Handy**

The GSTAT portal requires the Case ID or Application Reference Number (ARN).

You can usually find this information in:

- GST APL-02
- GST Portal

Keeping these details ready will save time during filing.

### **9. Verify the Demand Details Carefully**

Sometimes, the GSTAT portal may not display the tax demand correctly.

If this happens, prepare an accurate demand breakup and upload it under the document upload section during the pre-deposit stage.

Always ensure that the figures match the impugned order to avoid future discrepancies.

### **10. Unable to Add the Respondent? Start Fresh**

A common technical issue reported by users is the inability to add the respondent while filing the appeal.

If you've verified that all information is correct and the problem persists, deleting the draft application and starting a fresh appeal often resolves the issue.

Although it may seem inconvenient, this approach has worked in several cases.

### **11. Stuck on the Basic Details Page?**

If the application refuses to move beyond the Basic Details page despite completing all mandatory fields, it is likely a portal-related issue rather than an error in your application.

Instead of repeatedly refreshing the page or re-entering the details, contact the GSTAT technical support team and keep screenshots of the error for future reference.



## **Common Mistakes to Avoid While Filing a GSTAT Appeal**

Even experienced taxpayers and professionals can make small mistakes that lead to unnecessary delays.

Some of the most common errors include:

- Filing before paying the mandatory pre-deposit
- Uploading unsigned documents
- Incorrect tax demand details
- Large PDF files exceeding portal limits
- Missing annexures
- Improper indexing
- Incorrect Case ID or ARN
- Poor-quality scanned documents

A final review before submission can help avoid these issues.

## **Why Proper Preparation Matters**

Filing an appeal before GSTAT involves more than simply uploading documents.

Every detail—from document preparation and demand reconciliation to portal compliance—plays an important role in ensuring that your appeal is accepted without avoidable objections.

Investing a little extra time in preparation can save weeks of follow-up later.

## **How Affluence Advisory Can Help**

At **Affluence Advisory**, we assist businesses, startups, manufacturers, and professionals with end-to-end GST litigation support.

Our experienced team of Chartered Accountants, Company Secretaries, Advocates, and tax professionals can assist you with:

- Drafting GST appeals
- Reviewing legal documentation
- Demand reconciliation
- GSTAT appeal filing



- Litigation support
- Regulatory compliance advisory

Whether you're filing your first GSTAT appeal or need assistance with a complex tax dispute, our team is here to help you navigate the process with confidence.

### **Final Thoughts**

The launch of the GST Appellate Tribunal is a significant step towards improving India's GST dispute resolution system. While the online filing process is relatively straightforward, careful planning and proper documentation can make all the difference.

By following these practical tips, taxpayers can minimise delays, avoid common filing mistakes, and improve the overall filing experience.

### **Need assistance with your GSTAT appeal?**

Our experts at **Affluence Advisory** are ready to support you with documentation, filing, and end-to-end GST litigation advisory

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