



కస్టమ్స్ మరియు సెంట్రల్ ట్యాక్స్ మిషన్ రిజిస్ట్రార్ ఆఫీస్ (అప్పీల్స్ II)
కేంద్రీయ సీమా శుల్క एवं केंद्रीय कर आयुक्त का कार्यालय (अपील्स-II)

OFFICE OF THE COMMISSIONER OF CUSTOMS & CENTRAL TAX (APPEALS-II)

7వ అంతస్తు, GST భవన్ :LB స్టేడియం రోడ్, బషీర్ బాగ్, హైదరాబాద్- 500 004

सातवातल, जी.एस.टी.भवन, एल.बी.स्टेडियम रोड, बशीरबाग, हैदराबाद - ५००००४

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File.No. GAPPL/MISC/46/2026-ADMN

Date: 30.04.2026

PUBLIC NOTICE No. 01 /2026

सार्वजनिक सूचना संख्या 01/2026

Sub: Mandatory Electronic Filing of Appeals in Form GST APL-01/03 and Submission of Supporting Documents through online mode – Reg.

It is hereby informed to all the taxpayers and stakeholders that the procedure for filing appeals under GST is governed by the provisions of Section 107 of the Central Goods and Services Tax Act, 2017 read with Rule 108 of the CGST/SGST Rules, which is amended vide Notification No. 38/2023-CT dated 04.08.2023.

1. Filing of Appeals:

All appeals to the Appellate Authority shall be filed electronically in Form GST APL-01/03 through the GST Portal in accordance with Section 107 of the CGST/SGST Act, 2017 read with Rule 108 of the CGST/SGST Rules.

2. Uploading of Documents:

The appellant is required to upload all relied upon documents, statements of facts, and grounds of appeal, along with any correspondence relevant to the case, online at the time of filing the appeal. No physical submission of documents already submitted through the common portal will be required in this office.

All concerned are advised to strictly adhere to the above procedure to ensure timely processing of appeals.

प्रधान आयुक्त / Pr. Commissioner
(अपील- II) / (Appeals- II)
हैदराबाद / Hyderabad

Copy to:

1. The Chief Commissioner of Central Tax & Customs, Hyderabad Zone, Hyderabad.
2. The Commissioner of Central Tax, Medchal Commissionerate, Hyderabad.
3. The Commissioner of Central Tax, Secunderabad Commissionerate, Hyderabad.
4. Notice Board at all jurisdictional Commissionerates and GST Bhavan.
5. Office Copy