Advisory on Pre Deposit Percentage in Appeals

Subject : Advisory on Pre-deposit Percentage in the GST Portal

Dear Sir/ Madam,

We wish to bring to your attention an important advisory issued on the GST portal on 10 April 2026 regarding appeal filing process on the GST portal, effective 6 April 2026.

1. Background and Context:

Earlier, while filing an appeal in Form APL-01, the system automatically calculated the pre-deposit at 10% of the disputed tax amount [as per Section 107(6) of the CGST Act, 2017], and this field *could not be modified*.

2. Practical Issue on GST Portal:

This created practical challenges in cases where:

a. The pre-deposit had already been paid through other means, or
b. The demand amount was incorrectly reflected under specific heads.

3. What has changed?

The GST portal now allows taxpayers to edit the pre-deposit amount/percentage at the time of filing the appeal. You can now enter the correct pre-deposit amount based on your case. This ensures better alignment with actual payments already made or correct tax computations. The appeal can be filed more accurately without system restrictions.

4. Recommended Course of Action:

Taxpayers should ensure that the revised pre-deposit amount entered is accurate, properly calculated, and supported by relevant payment records.

Important points:

The Appellate Authority will verify the correctness of the pre-deposit amount and the mode of payment during the appeal proceedings.