

## Withdrawal of Appeal Application in Appeal module

A new functionality has been deployed in the Appeals module to withdraw the Appeal applications filed in Form GST APL-01 by the Taxpayers and those filed in Form GST APL-03 by Tax officers, by filing Form GST APL-01 W /GST APL-03 W respectively. This option would be available only till SCN, if any, has not been issued or an order in APL-04 has not been issued.

In cases where, the appeal application has been acknowledged by Appellate Authority in Form APL-02, withdrawal would be subject to its approval by the Appellate Authority.

Appellants would be able to re-file APL-01 /APL-03 after its withdrawn, if required.