**ANNEX B - CHECKLIST / TIMELINES FOR SUBMISSION OF DOCUMENTS**

|  |  |  |
| --- | --- | --- |
| **Documents** | **Purpose** | **Deadline** |
| 1. Notice of Appeal | To inform the Board of your intent to appeal against a decision of the Comptroller of Goods and Services Tax (“CGST”) and your objection (if any) to any members of the Board. | To be filed with the Board within 30 days after the date of the Notice of Comptroller’s Decision. |
| 1. Petition of Appeal (“POA”) | To provide the detailed grounds of appeal. | To be filed with the Board within 30 days from the date on which the Notice of Appeal is filed. |
| 1. Questionnaire | Upon receiving the POA, the Board will provide you with a questionnaire for completion. The information is used to ascertain a suitable date and timeframe required to hear the appeal. | Generally filed with the Board within 3 to 4 weeks from the receipt of the questionnaire. |
| 1. Agreed Statement of Facts and Bundle of Documents | If you and the CGST have agreed to proceed for the hearing, the next step is to prepare the agreed statement of facts and supporting documents pertaining to the appeal. | The time required to prepare the documents mentioned under items 4 to 8 are to be discussed and agreed during the CMC. |
| 1. Witness Affidavits | These are sworn statements made by persons regarding the appeal. |
| 1. Appellant’s Submission and Bundle of Authorities | These documents contain details on the relevant facts, issues, supporting statutes and cases pertaining to your appeal. |
| 1. Respondent’s Submission and Bundle of Authorities | These documents contain details on the relevant facts, issues, supporting statutes and cases pertaining to the CGST’s decision. |
| 1. Appellant’s Reply Submission | Your response to the CGST’s submission. |