**ANNEX C – SAMPLE CASE SUBMISSION**

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Goods and Services Tax Appeal

No. X of 20XX

Between

**ABC PTE LTD**

(UENO XXXXXXX)

...Appellant

And

**COMPTROLLER OF GOODS AND SERVICES TAX**

(UEN T08UL0082D)

...Respondent

APPELLANT’S SUBMISSION

Solicitors for the Respondent

<Name of solicitor(s)>

Comptroller of Goods and Services Tax

55 Newton Road

#14-01 Revenue House

Law Division

Singapore 307987

Tel: 6351 XXXX

Fax: 6351 XXXX

Ref XXXXXX

Details of Appellant /Solicitors for the Appellant

<Name of Appellant / solicitor(s)>

<Address>

<Tel/Fax>

<Ref>

1. **Facts**

* Brief background on the business of the company (if applicable).
* State the relevant facts and circumstances pertaining to the appeal.
* Describe the events leading to the appeal.

1. **Issue**

* State the issue.

1. **Legislation**

* State and apply the relevant law (including relevant case law).

1. **Grounds for appeal**

* Apply the relevant law (and case law if applicable) to support your claim / substantiate how the Comptroller of Goods and Services Tax’s decision is incorrect.