

APPEAL LEX FORGE

Complete User Manual

End-to-end GST litigation, advisory & compliance platform

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1. Introduction & What the Platform Does

Appeal Lex Forge is a unified workspace built for GST practitioners, tax counsels and in-house indirect-tax teams. It brings every step of the indirect-tax lifecycle — compliance, advisory, drafting, research and litigation — into one place, supported by purpose-built AI assistants and calculators.

Who it is for

- Chartered Accountants & tax advisors handling GST advisory and litigation
- Advocates appearing before AAR, Appellate Authority, GSTAT, High Court & Supreme Court
- Corporate tax teams managing notices, ITC, reconciliations and appeals
- Articles and juniors who need ready research, drafts and calculators

What you can do here

- Track every matter — Notice → Appeal → Tribunal → High Court → Supreme Court → Writ — in a single matter card
- Draft synopsis, grounds, prayer, written submissions, SLPs and writ petitions with AI section-by-section
- Run 20+ specialised GST calculators and analysers (HSN, ITC reversal, reconciliation, RCM, refund, e-invoice, etc.)
- Search Acts, Rules, Forms, Notifications and Circulars — fully linked
- Chat with the AI Assistant for instant legal opinions, case-law lookup and procedural guidance
- Store, tag and reuse documents across matters and clients

Design philosophy

Every module is built on the principle that the practitioner — not the software — owns the judgement. The AI surfaces the law, the cases and the calculations; you decide what to file. Nothing is hidden behind a black box.

2. Getting Started — Login & Navigation

Signing in

1. Open the application URL provided to you.
2. On the login screen, enter your registered email and password, or sign in with Google.
3. If this is your first sign-in, the system will provision your workspace and take you to the Dashboard.

Layout

The screen is divided into three persistent areas:

- Left sidebar — collapsible navigation grouped under Matters, Intelligence and Practice
- Top bar — page title, breadcrumbs, AI Assistant shortcut and your profile
- Workspace — the active module or matter you are working on

Sidebar groups

Matters — every kind of proceeding

- Assessments & Notices
- Commissioner (Appeals)
- GSTAT / Tribunal
- Advance Ruling (AAR)
- Appeal to High Court
- Appeal to Supreme Court
- HC / SC Writs (Art 226 / 32)

Intelligence — drafting, research, statutes, AI

- Drafting Workspace
- Research & Citations
- CGST Act / Rules / Forms / Notifications / Circulars
- AI Assistant
- GST Practitioner Toolkit

Practice — your firm

- Documents
- Clients

3. Dashboard Overview

The Dashboard is your control tower. It shows pending hearings, draft replies needing review, limitation deadlines approaching, recent uploads and quick-launch shortcuts to the most-used calculators and drafts.

Dashboard tiles

- Upcoming hearings — sorted by date, click to open the matter
- Limitation tracker — colour-coded by days remaining (green > 30, amber 7-30, red < 7)
- Recent activity — last matters / drafts / calculators you opened
- Quick actions — New matter, New draft, Open calculator, Ask AI

Pro tip

Pin the Dashboard as your browser homepage. Limitation alerts and hearing reminders are computed live from your matters list, so you'll see slippages before they become a problem.

4. Litigation Suite

Every forum — from the Assessing Officer's notice to a Supreme Court SLP — is modelled as the same matter object. You can promote a notice into an appeal, an appeal into a tribunal matter, and a tribunal order into a High Court appeal without re-keying parties, dates or facts. Each forum carries its own pleadings, hearings and drafts under one timeline.

4.1 Assessments & Notices

Track SCNs (Section 73/74), audit observations and demand orders. Capture date of service, reply due date, reply filed date, personal-hearing dates and the final order.

Built-in features

Reply drafting with AI, limitation auto-calculation, document attach (annexures, returns, ledgers).

4.2 Commissioner (Appeals)

First appellate authority under Section 107. Built-in form GST APL-01 helper, mandatory pre-deposit calculator (10% of disputed tax) and stay-of-recovery template.

Built-in features

Grounds of appeal, statement of facts, prayer, written submissions, list of judicial precedents.

4.3 GSTAT / Tribunal

Goods and Services Tax Appellate Tribunal — Section 112 appeals, with pre-deposit of additional 20% (cap of Rs. 50 crore). Cross-objection and stay applications supported.

Built-in features

Form GST APL-05, paper book index, written submissions, day-wise hearing notes.

4.4 Advance Ruling (AAR)

Application before AAR (Section 97) and appeal before AAAR (Section 100). Captures the question(s) of law, applicant's view and supporting reasoning, with limitation watch.

Built-in features

AI drafting of application (Form GST ARA-01), grounds of appeal (ARA-02), analysis report.

4.5 Appeal to High Court

Section 117 appeal on a substantial question of law arising from the GSTAT order. Full matter workspace with synopsis, list of dates, substantial questions, grounds and prayer.

Built-in features

AI synopsis & list of dates, substantial-questions analyser, grounds drafting, prayer and IA templates.

4.6 Appeal to Supreme Court

Section 118 statutory appeal and Article 136 Special Leave Petition. Built-in tracker for the impugned order, date of judgement, limitation under the Limitation Act, and condonation.

Built-in features

SLP synopsis, list of dates and events, questions of law, grounds, prayer, IAs, certificate of service.

4.7 HC / SC Writs (Art 226 / 32)

Writ petitions challenging vires, jurisdictional defects, principles of natural justice and constitutional grounds. Forum picker (HC under 226 vs SC under 32) baked in.

Built-in features

Writ petition drafting (facts, grounds, prayer), interim relief application, affidavit, vakalatnama.

Common matter workspace

Inside every matter (any forum) you get the same five tabs:

- Overview — parties, GSTIN, impugned order, financial impact, limitation tracker
- Pleadings — chronological list of every document filed, with version history
- Drafting — AI-assisted drafting per section (synopsis, grounds, prayer, etc.)
- Analysis — AI admissibility check, limitation check, prospects-of-success
- Hearings — date-wise hearing notes, next date, bench, appearance

Promote a matter across forums

When you lose an appeal, click 'Promote → Next forum' from the matter header. The system creates the new matter, copies parties, links the impugned order, and pre-fills limitation from the order date.

5. Drafting Workspace

A dedicated drafting environment with AI section-by-section composition. Pick a template (reply to SCN, appeal grounds, written submission, SLP synopsis, writ petition, legal opinion) and the editor opens with the standard structure. Each section has its own 'Draft with AI' button that uses the matter facts and your prompt to produce a first cut.

How to use

4. Open Drafting Workspace from the sidebar or directly from a matter.
5. Choose a template or start blank.
6. Fill in the facts panel on the right — the AI uses this as grounding.
7. Click 'Draft with AI' on a section; review, edit, regenerate as needed.
8. Export as DOCX or PDF, or save back to the matter's Pleadings.

Tips for better AI drafts

- Be specific in the facts panel — dates, sections, amounts.
- Paste the impugned order or the SCN as a reference document.
- Use 'Tone' selector — formal / persuasive / concise — to control style.
- Always cite-check before filing; the AI flags citations it is unsure about.

6. Research & Citations

A semantic search engine across GST case-law, advance rulings, departmental circulars and earlier service-tax / excise jurisprudence relied on under GST. Use natural language: 'cases on ITC reversal under Rule 42 for builders' will surface the relevant rulings with bench, citation, ratio and a one-paragraph AI summary.

Workflow

9. Type a natural-language query in the search bar.
10. Filter by court / year / topic / favourable-to.
11. Open a case to read the AI head-note, full text and 'similar cases'.
12. Click 'Cite' to copy a Bluebook / Indian Law Reports format citation, ready to paste in your draft.
13. 'Add to matter' attaches the case as authority to the active matter.

7. Statutory Library

Always-updated statutory text, browsable section-by-section and rule-by-rule, with deep links to amendments and notifications.

Modules

- CGST Act 2017 — chapter and section view, with amendment history
- CGST Rules 2017 — rule-by-rule with sub-rules and provisos
- CGST Forms 2017 — fillable PDFs and helper text per form
- CGST Notifications — chronological with subject tags and effective date
- CGST Circulars — search by number, year, subject

Cross-linking

Sections, rules and circulars link to each other and to relevant case-law. Clicking a section from a matter draft jumps to the bare text, and clicking a citation in a circular jumps to the case in Research.

8. AI Assistant

A general-purpose GST chat assistant trained on Indian indirect-tax law, jurisprudence and departmental practice. Ask anything from 'is RCM applicable on directors' sitting fees?' to 'draft a reply paragraph rebutting Section 16(4) time-bar'.

How it differs from in-module AI

- In-matter AI is grounded in that matter's documents and facts.
- Drafting AI is structured to produce specific pleading sections.
- AI Assistant is open-ended — for opinions, summaries, calculations and what-ifs.

Best practices

- Frame the question with the relevant section number where possible.
- Provide the period / financial year if asking about rates or notifications.
- Use 'Show sources' to see exactly which provision / circular / case the answer relied on.

9. GST Practitioner Toolkit

Twenty specialised, single-purpose tools. Each tool has its own input panel, transparent working and an exportable result. Open the toolkit landing page to see all twenty as cards; available modules can be opened directly, coming-soon modules are visible as a roadmap.

Module 1 · AI HSN & GST Classification Expert

Classify products and services into HSN/SAC, identify the GST rate, and assess the litigation risk — using tariff entries, chapter notes, circulars and advance rulings.

Inputs: Product description / brochure / invoice (PDF or image)

Outputs: HSN/SAC code, GST rate, notifications & circulars, supporting case-law, confidence and litigation-risk score

How to use: Paste the product description (or upload a brochure). The AI returns the most likely classification with the legal trail. Use 'Alternative views' to see competing classifications.

Module 2 · Rule 42 & 43 ITC Reversal Calculator

Computes common-credit reversal under Rule 42 (inputs / input services) and Rule 43 (capital goods). Monthly working and the annual true-up by 30 September.

Inputs: Total ITC, exclusively-non-business (T1), exclusively-exempt (T2), blocked (T3), exclusively-taxable (T4), exempt and total turnover

Outputs: Monthly D1, D2 reversal, eligible common credit C3, and the annual recomputation with short-reversal / excess-reversed flag

How to use: Open the Rule 42 tab, enter your IGST / CGST / SGST / Cess split for each bucket, plus exempt and total turnover. The result table is GSTR-3B-table-aligned. Use the Annual tab for the 8th-April true-up.

Module 3 · Place of Supply AI Engine

Determines IGST vs CGST+SGST applicability with section-wise reasoning and judicial support.

Inputs: Supplier and recipient state, nature and type of supply, import/export status

Outputs: IGST or CGST+SGST verdict, relevant section, logic chain and case-law

How to use: Coming soon.

Module 4 · GST Reconciliation Engine

Reconciles books with GSTR-1, GSTR-3B, GSTR-2B, AIS, e-invoice and e-way bill data. Sales mode is GSTR-1 category-aware (B2B / B2CL / B2CS / Export / SEZ / CDNR).

Inputs: Books CSV / Excel and Portal CSV / Excel (downloaded from gst.gov.in)

Outputs: Matched, unmatched, missing-in-portal, missing-in-books; rate and tax differences; per-category Books vs Portal table

How to use: Use 'Sales' or 'Purchase' mode at the top, drag-and-drop both files, map columns once (saved per template). The diff view is colour-coded and CSV-exportable.

Module 5 · GSTR-9 & GSTR-9C Reconciliation

Table-wise mapping of annual return and reconciliation statement from GSTR-1 / 3B JSONs and the financials.

Inputs: GSTR-1 and 3B JSONs, trial balance, financial statements

Outputs: Table-wise figures, differences, downloadable auditor working papers

How to use: Coming soon.

Module 6 · Section 16 ITC Eligibility Analyzer

Per-invoice eligibility check against Section 16(2), Section 16(2)(aa) / Rule 36(4), Section 16(4) time bar and Rule 37 180-day payment rule.

Inputs: Invoice date, supplier GSTIN, tax amount, GSTR-2B status, payment date, goods-received flag

Outputs: Verdict (Eligible / Risky / Ineligible / Time-barred), reasons, Section 16(4) due date, Rule 37 due date

How to use: Click 'Load sample' to see a populated example. Enter invoices one row at a time or paste from your purchase register. The summary cards aggregate eligible vs risky vs ineligible vs time-barred ITC.

Module 7 · Interest & Late Fee Calculator

Section 50 interest plus Section 47 late fee for delayed GSTR-1 / 3B / 9 — including the Section 50(1) proviso (interest only on net cash) and Section 50(3) wrong-ITC interest.

Inputs: Return type, due date, filing date, tax liability, cash component, turnover slab, nil-return flag

Outputs: Days delayed, interest, gross late fee, capped late fee, total challan amount

How to use: Use the 'Single Return Challan' tab for routine delayed filings. Use 'Section 50(3)' for wrongly availed and utilised ITC computations (Rule 88B(3)).

Module 8 · Demand & Penalty Calculator

Tax, interest and penalty exposure under Sections 73, 74, 122 and 125.

Inputs: Tax liability, applicable section, date of payment

Outputs: Tax, interest, penalty, total liability

How to use: Coming soon.

Module 9 · RCM Liability Calculator

GTA, advocate, director, import-of-services, security services and other reverse-charge categories.

Inputs: Nature of supply, supplier category, invoice value and date

Outputs: GST liability, due date for cash payment, ITC eligibility

How to use: Coming soon.

Module 10 · Registration & Compliance Engine

Threshold-limit check, composition eligibility, e-invoice and e-way bill applicability by state, turnover and nature of business.

Inputs: State, turnover, nature of business

Outputs: Registration required (yes/no), threshold limit, composition eligibility, e-invoice / e-way bill applicability

How to use: Coming soon.

Module 11 · Composite vs Mixed Supply Analyzer

Bundled-supply classification by principal-supply and naturally-bundled criteria with rate and litigation risk.

Inputs: Description of supplies, value of each item, principal-supply details, contract copy

Outputs: Composite or mixed supply, applicable rate, relevant section, judicial

precedents, litigation-risk score

How to use: Coming soon.

Module 12 · GST Refund Calculator

Refund eligibility and quantum for LUT exports, IDS, SEZ, deemed exports and excess cash ledger.

Inputs: GSTR-1 / 3B, export invoices, shipping bills, refund period

Outputs: Eligibility, refund amount with formula, rule reference, documents checklist, application readiness score

How to use: Coming soon.

Module 13 · ITC Health Score Engine

Vendor-wise risk score across missing credit, blocked credits, non-filer vendors, GSTR-1 vs 3B mismatches and time-barred ITC.

Inputs: Purchase register, GSTR-2B, vendor GSTIN data

Outputs: 0-100 health score, risk categories, vendor-wise risk, suggested actions, potential leakage

How to use: Coming soon.

Module 14 · GST Audit Readiness Score

Pre-audit health check across return consistency, ITC compliance, revenue reconciliation, HSN and e-invoice compliance.

Inputs: GST returns, books, trial balance, financials

Outputs: Readiness score, risk areas, compliance gaps, corrective plan, audit checklist

How to use: Coming soon.

Module 15 · Working Capital Impact Calculator

Cash-flow impact of GST, ITC utilisation efficiency, refund-delay impact and working-capital blockage.

Inputs: Output GST, available ITC, refund claims, blocked credits, monthly turnover

Outputs: Cash-flow impact, ITC utilisation efficiency, refund delay impact, blockage,

optimisation suggestions

How to use: Coming soon.

Module 16 · GST Compliance Calendar Generator

Personalised monthly, quarterly and annual due dates with email and WhatsApp alerts.

Inputs: Registration type, state, turnover, filing frequency

Outputs: Monthly / quarterly / annual calendar, due dates, alerts, compliance score

How to use: Coming soon.

Module 17 · GST Rate Notification Finder

Historical and current rate research with timeline visualisation across notifications, corrigenda, circulars.

Inputs: HSN, SAC, product name, notification number

Outputs: Current rate, history, notification trail, effective dates, timeline chart

How to use: Coming soon.

Module 18 · E-Invoice Applicability Checker

PAN-wise e-invoicing applicability and invoice-level validation.

Inputs: PAN, aggregate turnover, financial year

Outputs: Applicability and effective date, exemption status, compliance requirements, penalty exposure, invoice validator

How to use: Coming soon.

Module 19 · E-Way Bill Applicability Calculator

Consignment-wise e-way-bill requirement and validity.

Inputs: Consignment value, distance, mode of transport, nature of goods

Outputs: Applicability, validity, required documents, exemptions, transport alerts

How to use: Coming soon.

Module 20 · Import GST & Customs Duty Calculator

BCD, SWS, IGST, compensation cess and landed-cost calculation with an AI customs-classification assistant.

Inputs: Product description, HSN, CIF value, country of origin

Outputs: Duty working, tax breakup, effective tax rate, import-cost analysis, AI classification

How to use: Coming soon.

10. Documents Vault

A central repository of every file you upload — pleadings, orders, returns, invoices, supporting evidence — tagged by matter, client and forum. Built-in OCR makes scanned PDFs fully searchable.

- Drag and drop files to upload
- Auto-classification by document type (SCN, Order, Reply, Annexure, Return)
- Version history per document
- Share securely via expiring links

11. Clients

Client master with GSTIN, PAN, addresses, authorised signatories, engagement letters and a 360-degree view of every matter, draft and document linked to the client.

- Add a client once — all matters, drafts and documents auto-link by GSTIN
- Engagement letter template and digital sign workflow
- Per-client billing / time tracking (where enabled)

12. Tips, Shortcuts & Best Practices

Keyboard shortcuts

- Cmd / Ctrl + K — open command palette (jump to any matter or module)
- Cmd / Ctrl + J — open AI Assistant
- G then D — go to Dashboard, G then M — Matters, G then T — Toolkit

Best practices

- Open a matter the day a notice is served — limitation runs from service.
- Use the Drafting Workspace for first-cut, but always cite-check before filing.
- Run the ITC Eligibility Analyzer once a month — it surfaces time-bar risks early.
- After each tribunal / High Court order, run the AAR / HC tab's Analysis to estimate prospects in higher forums.
- Tag every uploaded document — it makes Research and matter timelines far more useful.

13. Frequently Asked Questions

Is the AI's legal opinion binding?

No. Every AI output is a research aid. The drafting AI, the calculators and the Research module surface law, precedents and computations — the professional judgement and the filing decision remain entirely with you.

Where is my data stored?

On encrypted cloud infrastructure with row-level access control. Each user's matters are visible only to that user and authorised members of the same firm workspace.

Can I export everything?

Yes. Every matter, draft, calculator output and document can be exported as PDF, DOCX or CSV. There is no lock-in.

How current are the statutes and case-law?

Statutes and notifications are refreshed within 24 hours of publication on the CBIC website. Case-law is updated continuously from court reporters.

Can multiple users collaborate on a matter?

Yes. Invite team members to your firm workspace; matters can be shared with specific colleagues with view-only or edit access.

What happens when I promote a notice to an appeal?

The system creates a new appeal matter, copies parties, GSTIN and the impugned order, links the original notice in the timeline, and computes the appeal-filing limitation from the order date.

14. Support & Glossary

Getting help

- In-app chat — bottom right, business hours
- Email — support@your-domain (replace with your actual support email)
- Knowledge base and video tutorials — accessible from the top bar Help menu

Glossary

AAR	Authority for Advance Ruling — Section 96
AAAR	Appellate Authority for Advance Ruling — Section 99
SCN	Show Cause Notice — under Section 73 (non-fraud) or 74 (fraud)
APL	Appeal forms — APL-01 (Commissioner Appeals), APL-05 (GSTAT)
ITC	Input Tax Credit — Sections 16 to 21
RCM	Reverse Charge Mechanism — Section 9(3) / 9(4)
GSTAT	Goods and Services Tax Appellate Tribunal — Section 109
SLP	Special Leave Petition — Article 136 of the Constitution
Writ	Constitutional petition — Article 226 (High Court) / Article 32 (Supreme Court)
LUT	Letter of Undertaking — for export without payment of IGST
IDS	Inverted Duty Structure — Section 54(3) (ii) refund