



Lawgics

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Section 111 of CGST Act, 2017

111. Procedure before Appellate Tribunal.

(1) The Appellate Tribunal shall not, while disposing of any proceedings before it or an appeal before it, be bound by the procedure laid down in the Code of Civil Procedure, 1908, (5 of 1908) but shall be guided by the principles of natural justice and subject to the other provisions of this Act and the rules made thereunder, the Appellate Tribunal shall have power to regulate its own procedure.

(2) The Appellate Tribunal shall, for the purposes of discharging its functions under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 (5 of 1908) while trying a suit in respect of the following matters, namely:—

- a) summoning and enforcing the attendance of any person and examining him on oath;
- b) requiring the discovery and production of documents;
- c) receiving evidence on affidavits;
- d) subject to the provisions of sections 123 and 124 of the Indian Evidence Act, 1872, (1 of 1872) requisitioning any public record or document or a copy of such record or document from any office;
- e) issuing commissions for the examination of witnesses or documents;
- f) dismissing a representation for default or deciding it ex parte;
- g) setting aside any order of dismissal of any representation for default or any order passed by it ex parte; and
- h) any other matter which may be prescribed.

(3) Any order made by the Appellate Tribunal may be enforced by it in the same manner as if it were a decree made by a court in a suit pending therein, and it shall be lawful for the Appellate Tribunal to send for execution of its orders to the court within the local limits of whose jurisdiction,—

- (a) in case of order against company, the registered office of the company is situated; or
- (b) in the case of an order against any other person, the person concerned voluntarily resides or carries on business or personally works for gain.

(4) All proceedings before the Appellate Tribunal shall be deemed to be judicial proceedings within the meaning of sections 193 and 228, and for the purposes of section 196 of the Indian Penal Code (45 of 1860), and the Appellate Tribunal shall be deemed to be civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974).

Our Interpretation

Section 111
(Constitution
of GSTAT has
not been
notified yet)

This section deals with the procedure to be followed by Appellate Tribunal while disposing of any proceedings/ appeals before it.

The Appellate Tribunal is not bound by the procedure laid down under the Code of Civil Procedure, 1908 while disposing of any proceedings/appeals before it.

It shall be guided by the **principles of natural justice**.

The Appellate Tribunal is **empowered to regulate its own procedure**.

The Appellate Tribunal shall have the **same powers as are vested in a Civil Court** under the Code of Civil Procedure, 1908 in respect of certain matters such as:

- summoning and enforcing attendance of person,
- receiving evidence on affidavits,
- requiring production of documents,
- requisitioning any public record or document or a copy of such record or document from any office
- issuing commissions for the examination of witnesses or documents,
- dismissing a representation for default or deciding it ex-parte,
- setting aside any order of dismissal of any representation for default or any order passed by it ex-parte, etc.

The order of the Appellate Tribunal may be enforced in the same manner as if it were a decree made by a Court in a suit & the Appellate Tribunal may send such orders for execution to the Court within the local limits of whose jurisdiction,—

- (a) in the case of an **order against a company**, the **registered office** of the company is **situated**; or
- (b) in the case of an **order against any other person**, the person concerned **voluntarily resides or carries on business or personally works for gain**.

All the proceedings before the Appellate Tribunal shall be deemed to be **Judicial proceedings** within the meaning of Section 193, 228 & 196 of **IPC, 1860**.

Section	Description
193	Punishment for false evidence
196	Using evidence known to be false
228	Intentional insult or interruption to public servant sitting in judicial proceeding

The Appellate Tribunal shall be deemed to be **civil court** for the purposes of section 195 and Chapter XXVI of the **Code of Criminal Procedure, 1973**.

Section	Description
195	Prosecution for contempt of lawful authority of public servants, for offences against public justice and for offences relating to documents given in evidence.
Chapter	Description
XXVI	Provisions As To Offences Affecting The Administration Of Justice