



Lawgics

By Nidhi, Advocate



Serial No.: 119
Dt.: 03-07-2023



<https://chat.whatsapp.com/Ie4VxuhvToe76Us7e5>

CLICK TO JOIN
WHATSAPP GROUP

Section 114 of CGST Act, 2017

114. Financial and administrative powers of President.

The President shall exercise such financial and administrative powers over the National Bench and Regional Benches of the Appellate Tribunal as may be prescribed:

Provided that the President shall have the authority to delegate such of his financial and administrative powers as he may think fit to any other Member or any officer of the National Bench and Regional Benches, subject to the condition that such Member or officer shall, while exercising such delegated powers, continue to act under the direction, control and supervision of the President.

Our Interpretation

| | |
|-------------|--|
| Section 114 | <p>This section pertains to the financial & administrative powers of the President over the National Bench and Regional Benches of the Appellate Tribunal.</p> <p>The President is empowered to delegate his financial and administrative powers to any other Member or any officer of the National Bench and Regional Benches, on a condition that such Member or officer shall continue to act under the direction, control and supervision of the President while exercising such delegated powers.</p> |
|-------------|--|

Section 115 of CGST Act, 2017

115. Interest on refund of amount paid for admission of appeal.

Where an amount paid by the appellant under sub-section (6) of section 107 or sub-section (8) of section 112 is required to be refunded consequent to any order of the Appellate Authority or of the Appellate Tribunal, interest at the rate specified under section 56 shall be payable in respect of such refund from the date of payment of the amount till the date of refund of such amount.

Our Interpretation

| | |
|-------------|--|
| Section 115 | <p>This section provides for interest on refund of pre-deposit made while filing appeal before Appellate Authority or Appellate Tribunal. Whenever pre-deposit is required to be refunded consequent to any order of the Appellate Authority or of the Appellate Tribunal, Interest at the rate specified in Section 56 i.e. 9% shall be payable on refund of such pre-deposit. Such interest shall be calculated from the date of payment of such pre-deposit till the date of refund of the amount of pre-deposit.</p> |
|-------------|--|

We expressly disclaim liability to any person in respect of anything done in reliance of the contents of this publication.