



Lawgics

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Section 118 of CGST Act, 2017

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118. Appeal to Supreme Court.

(1) An appeal shall lie to the Supreme Court—

- (a) from any order passed by National Bench or Regional Benches of the Appellate Tribunal; or
- (b) from any judgment or order passed by the High Court in an appeal made under section 117 in any case which, on its own motion or on an application made by or on behalf of the party aggrieved, immediately after passing of the judgment or order, the High Court certifies to be a fit one for appeal to the Supreme Court.

(2) The provisions of the Code of Civil Procedure, 1908, (5 of 1908) relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under this section as they apply in the case of appeals from decrees of a High Court.

(3) Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 117 in the case of a judgment of High Court.

Rule 115 – Demand Confirmed by the Court

The jurisdictional officer shall issue a statement in FORM GST APL-04 clearly indicating the final amount of demand confirmed by the High Court or, as the case may be, the Supreme Court.

Our Interpretation

Section
118
read
with
Rule
115

This section provides for appeal to Supreme Court.

An appeal can lie with the Supreme Court in case of:

- (i) Any order passed by National Bench, Regional Benches of Appellate Tribunal or High Court
- (ii) Any judgment or order passed by the High Court in an appeal made u/s 117. The High Court must certify the judgment/order to be fit one for appeal to the Supreme Court.

When an appeal is reversed, or varied, the effect shall be given to the order of the Supreme Court on the question of law so formulated and delivered. The said judgment shall clearly indicate the grounds on which the decision is founded. The effect of judgment of Supreme Court shall be given on the basis of a certified copy of the judgment. The jurisdictional officer shall issue a statement in FORM GST APL-04 clearly indicating the final amount of demand confirmed by the Supreme Court.

The provisions of Code of Civil Procedure, 1908 relating to appeals to Supreme Court shall apply to appeals under this section as they apply in the case of appeals from decrees of a High Court.

The Supreme Court is empowered to frame any substantial question of law not formulated by any lower authority if it is satisfied that the case before it involves such question of law.

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