



Lawgics

By Nidhi, Advocate



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Section 119 of CGST Act, 2017

119. Sums due to be paid notwithstanding appeal, etc.

Notwithstanding that an appeal has been preferred to the High Court or the Supreme Court, sums due to the Government as a result of an order passed by the National or Regional Benches of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the State Bench or Area Benches of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the High Court under section 117, as the case may be, shall be payable in accordance with the order so passed.

Our Interpretation

Section 119

This section provides for payment of sums due pending appeal.

The **sums due to the Government** as a result of an **order passed by** the:

- National or Regional Benches of the Appellate Tribunal, or
- State Bench or Area Benches of the Appellate Tribunal, or
- The High Court,

shall be paid irrespective of the fact that an appeal has been preferred before the High Court or Supreme Court, as the case may be.

Where an appeal has been filed before the High Court or the Supreme Court, it shall not be deemed that Stay against payment of dues will prevail. The amount outstanding as per the last order shall be the payable within such time period as specified in the order irrespective of the fact that the appeal has been preferred to the High court or the Supreme Court.