



Lawgics

By Nidhi, Advocate



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Section 120 of CGST Act, 2017



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120. Appeal not to be filed in certain cases.

- (1) The Board may, on the recommendations of the Council, from time to time, issue orders or instructions or directions fixing such monetary limits, as it may deem fit, for the purposes of regulating the filing of appeal or application by the officer of the central tax under the provisions of this Chapter.
- (2) Where, in pursuance of the orders or instructions or directions issued under subsection (1), the officer of the central tax has not filed an appeal or application against any decision or order passed under the provisions of this Act, it shall not preclude such officer of the central tax from filing appeal or application in any other case involving the same or similar issues or questions of law.
- (3) Notwithstanding the fact that no appeal or application has been filed by the officer of the central tax pursuant to the orders or instructions or directions issued under subsection (1), no person, being a party in appeal or application shall contend that the officer of the central tax has acquiesced in the decision on the disputed issue by not filing an appeal or application.
- (4) The Appellate Tribunal or court hearing such appeal or application shall have regard to the circumstances under which appeal or application was not filed by the officer of the central tax in pursuance of the orders or instructions or directions issued under subsection (1).

Our Interpretation

Section 120	<p>This section provides for non-filing of appeal by the tax authorities in certain cases.</p> <p>On recommendation of Council, the Board may issue order or instructions or directions for fixing monetary limits for the purpose of regulating filing of appeal or application by Officer of central tax.</p> <p>In case the Officer has not filed an appeal/application against any decision/order in pursuance of such orders or instructions or directions, it shall not preclude him from filing appeal/application in any other cases involving same/similar issues or question of law.</p> <p>No person, being a party in appeal /application shall contend that the Officer has agreed or consented in the decision on the disputed issue by not filing an appeal/application in pursuance of such orders or instructions or directions.</p> <p>The Appellate Tribunal or Court hearing such appeal/application shall have regard to the circumstances under which appeal/application was not filed by the Officer in pursuance of such orders or instructions or directions.</p>
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