

Central Goods & Services Tax Act, 2017

Section 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 ¹[Principal Bench] of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the ²[State Benches] of the Appellate Tribunal under subsection (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.

1 Substituted for “National Bench or Regional Benches” by The Finance Act, 2023, dt. 31-03-2023 w.e.f. 01-08-2023.

2 Substituted for “State Bench or Area Benches” by The Finance Act, 2023, dt. 31-03-2023 w.e.f. 01-08-2023.