

## Central Goods & Services Tax Act, 2017

### Section 117 : Appeal to High Court

- (1) Any person aggrieved by any order passed by the <sup>1</sup>[State Benches] of the Appellate Tribunal may file an appeal to the High Court and the High Court may admit such appeal, if it is satisfied that the case involves a substantial question of law.
- (2) An appeal under sub-section (1) shall be filed within a period of one hundred and eighty days from the date on which the order appealed against is received by the aggrieved person and it shall be in such form, verified in such manner as may be prescribed:  
**Provided** that the High Court may entertain an appeal after the expiry of the said period if it is satisfied that there was sufficient cause for not filing it within such period.
- (3) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question and the appeal shall be heard only on the question so formulated, and the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question:  
**Provided** that nothing in this sub-section shall be deemed to take away or abridge the power of the court to hear, for reasons to be recorded, the appeal on any other substantial question of law not formulated by it, if it is satisfied that the case involves such question.
- (4) The High Court shall decide the question of law so formulated and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.
- (5) The High Court may determine any issue which –
  - (a) has not been determined by the <sup>2</sup>[State Benches]; or
  - (b) has been wrongly determined by the <sup>3</sup>[State Benches], by reason of a decision on such question of law as herein referred to in sub-section (3).
- (6) Where an appeal has been filed before the High Court, it shall be heard by a Bench of not less than two Judges of the High Court, and shall be decided in accordance with the opinion of such Judges or of the majority, if any, of such Judges.
- (7) Where there is no such majority, the Judges shall state the point of law upon which they differ and the case shall, then, be heard upon that point only, by one or more of the other Judges of the High Court and such point shall be decided according to the opinion of the majority of the Judges who have heard the case including those who first heard it.

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<sup>1</sup> Substituted for "State Bench or Area Benches" by The Finance Act, 2023, dt. 31-03-2023 w.e.f. 01-08-2023.

<sup>2</sup> Substituted for "State Bench or Area Benches" by The Finance Act, 2023, dt. 31-03-2023 w.e.f. 01-08-2023.

<sup>3</sup> Substituted for "State Bench or Area Benches" by The Finance Act, 2023, dt. 31-03-2023 w.e.f. 01-08-2023.

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- (8) Where the High Court delivers a judgment in an appeal filed before it under this section, effect shall be given to such judgment by either side on the basis of a certified copy of the judgment.
- (9) Save as otherwise provided in this Act, the provisions of the Code of Civil Procedure, 1908 (5 of 1908), relating to appeals to the High Court shall, as far as may be, apply in the case of appeals under this section.

**Relevant Rule: Rule 114, 115**

**Relevant Form: Form GST APL-04, GST APL-08**

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