

**“Once the petitioner deposited the amount in entirety in dispute, the purpose of pre-deposit stands meted-out.”
Hon’ble Punjab & Haryana High Court**

Where assessee had deposited entire amount demanded, it could not be asked to deposit amount for filing appeal – Punjab & Haryana H.C

Neither provisions of section 107(6)(a) nor of section 107(6)(b) of CGST Act would be attracted in cases where assessee deposits entire amount while challenging/disputing same. However, same amount shall be treated sufficient for purpose of hearing appeal without insisting on pre-deposit

HONDA MOTORCYCLE AND SCOOTER INDIA PVT. LTD. VERSUS UNION OF INDIA

Citation: (2024) 23 Centax 90 (P&H.) [23-09-2024]

Alert No 004/2024
Dated 14-10-24

TaxMarvel
support@taxmarvel.com
+91-9903129064
+91-9503031788

TaxMarvel Consulting Services LLP

GST Compliance Services | GST Advisory and Consulting | GST Health Check | GST Annual Return | ITC Management | GST Refund Assistance | Advance Ruling and Litigation Support | GST E-Way Bill Services | GST Training and SOP Development | Indirect Tax Process Review