

## **Right to file appeal can't be taken away just because entire amount of demand has been: HC**

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### **THE HON'BLE GAUHATI HIGH COURT IN THE CASE OF**

**TNS Express Pvt Ltd. V/s State of Assam, decided on 20-9-2024**

#### **Issue:**

Can Right to file appeal be rejected merely on the ground that entire amount of demand has been paid?

#### **The Hon'ble High Court Judgement:**

Where petitioner paid entire amount of demand issued under section 129(3) of GST Act, portal was not accepting appeal against order of which demand paid entirely, right to file appeal cannot be taken away merely because petitioners have paid entire amount, writ petitions were to be disposed of giving liberty to petitioner to file appeal.

**Section 107 read with section 129(3) of Central Goods and Services Tax Act, 2017**