

Recovery proceedings to be dropped if the assessee filed an appeal with mandatory pre-deposit of 10% tax: HC

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THE HON'BLE ANDHRA PRADESH HIGH COURT IN THE CASE OF

S.K.S. Traders V/s Assistant Commissioner of State Tax, decided on 18-9-2024

Issue:

How to drop Recovery proceedings?

The Hon'ble High Court Judgement:

Recovery proceedings impermissible after filing appeal and payment of 10% pre-deposit under Section 107 of CGST Act during pendency of appeal.

Section 107 of Central Goods and Services Tax Act, 2017

JAIN KEDIA