

## **HC - Grants Interim Stay on Tax Recovery Pending GSTAT Appeal Decision**

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**REFER THE DECISION OF THE HON'BLE CHHATTISGARH HIGH COURT IN THE CASE OF**

**D and Sons Motors Pvt. Ltd. V/s State of Chhattisgarh, decided on 2-4-2025**

### **Key Issues:**

**Is Initiation of Recovery Permissible During Pendency of Appeal Before GSTAT?**

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

**Pending GSTAT President's Appointment, Assessee Directed to File Appeal Thereafter; Interim Stay Granted Following Divya Steels v. State of Chhattisgarh [2025] 173 taxmann.com 390 (Chhattisgarh)**

**Sections 112 of Central Goods and Services Tax Act, 2017**