

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]

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

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