

Section 119

* Section 119. Sums due to be paid notwithstanding appeal, etc.-

Notwithstanding that an appeal has been preferred to the High Court or the Supreme Court, sums due to the Government as a result of an order passed by the 1[Principal Bench] of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the 2[State Benches] of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the High Court under section 117, as the case may be, shall be payable in accordance with the order so passed.

*Enforced w.e.f . 1st July, 2017.

1. Substituted (w.e.f. 1st August, 2023 vide Notification No. 28/2023 - CT dated 31st July, 2023.) by s. 154 of The Finance Act 2023 (No. 8 of 2023).

2. Substituted (w.e.f. 1st August, 2023 vide Notification No. 28/2023 - CT dated 31st July, 2023.) by s. 154 of The Finance Act 2023 (No. 8 of 2023).