Section 107. Appeals to Appellate Authority.-

> (6) No appeal shall be filed under sub-section (1), unless the appellant has paid-
> (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and
> (b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order, subject to a maximum of twenty-five crore rupees, in relation to which the appeal has been filed.
> Provided that no appeal shall be filed against an order under sub-section (3) of section 129, unless a sum equal to twenty-five per cent. of the penalty has been paid by the appellant.

Section 112. Appeals to Appellate Tribunal.-

> (8) No appeal shall be filed under sub-section (1), unless the appellant has paid-
> (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him, and
> (b) a sum equal to twenty per cent. of the remaining amount of tax in dispute, in addition to the amount paid under sub-section (6) of section 107, arising from the said order, subject to a maximum of fifty crore rupees, in relation to which the appeal has been filed.

EXAMPLE

	Impugned Order	**Admitted**	**Disputed**
Tax	20,000	10,000	10,000
Interest	8,000	4,000	4,000
Fine	5,000	-	5,000
Fee	3,000	-	3,000
Penalty	10,000	-	10,000
Total Demand	46,000	14,000	32,000

- Sec.107(6) - Appellate Authority
  - Admitted - Total Demand - 100% - Rs.14,000
  - Disputed - Only Tax - 10% - Rs.1,000

- Sec.112(8) - Appellate Tribunal
  - Admitted - Total Demand - 100% - Rs.14,000 (Already paid u/s 107(6))
  - Disputed - Only Tax - 20% - Rs.2,000 and Amount paid u/s 107(6), which in this case is Rs.1,000 (already paid)

In conclusion, to file an appeal in above case total amount to be paid as pre-deposit is

- Appellate Authority
  - Admitted : Rs.14,000
  - Pre-Deposit : Rs.1,000
  - Total : Rs.15,000

- Appellate Tribunal
  - Admitted : Already Paid
  - Pre-Deposit : Rs.2,000
  - Total : Rs.2,000

> Tue 21-May-2024

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