

**HIGH COURT OF TRIPURA
AGARTALA**

WP(C) No.804/2024

M/S. Capital Roadways, Represented by its proprietor Sri Babul Kumar Deb,
S/O. Lt. Rabindra Kumar Deb, Milanchakra, Badharghat, P.O.-Siddhi Ashram,
Agartala, District:-West Tripura.

..... Petitioner(s).

V E R S U S

1. The State of Tripura, Represented by Secretary, Finance Department,
Government of Tripura, New Capital Complex, Kunjaban, Agartala, District:-
West Tripura.

2. Commissioner of Taxes, Government of Tripura, P.N. Complex,
Gurkhabasti, P.O.-Agartala, District:-West Tripura.

3. Superintendent of Taxes, Charge-V, Kar Bhavan, Agartala, District:-West
Tripura.

.....Respondent(s).

For Petitioner(s) : Mr. B. Paul, Advocate.

For Respondent(s) : Mr. S.M. Chakraborty, Advocate General,
Mr. Kohinoor N Bhattacharyya, G.A.,
Ms. P. Chakraborty, Advocate.

**HON'BLE THE CHIEF JUSTICE MR. APARESH KUMAR SINGH
HON'BLE MR. JUSTICE BISWAJIT PALIT**

Order

09/01/2025

Heard Mr. B. Paul, learned counsel for the petitioner and Mr.
S.M. Chakraborty, learned Advocate General assisted by Mr. Kohinoor N
Bhattacharyya, learned Government Advocate appearing for the respondents-
State.

2. The petitioner who was registered under the TVAT Act has made
an application for refund of the statutory security deposit of Rs.10,00,000/-
(rupees ten lakhs) made as per Section 19 of the TVAT Act and Rule 12 of the
TVAT Rules. According to the petitioner, after coming into force of the GST
Act, petitioner is no longer required to seek registration under

the new regime. It operates transportation business. It has filed regular returns, paid taxes and adhered to all statutory obligations. A statement has been made that there are no outstanding dues or pending disputes under the TVAT Act against the petitioner. Therefore, he filed a representation and also submitted a Form No.XXXIII under the TVAT Rules, 2005 for seeking refund of the security deposit before the respondent No.3 (Annexure-3). The same is lying without any response thereupon. Therefore, he has been compelled to approach this Court for an appropriate direction upon the respondents to decide his refund application.

3. Mr. S.M. Chakraborty, learned Advocate General assisted by Mr. Kohinoor N Bhattacharyya, learned Government Advocate for the respondents-State, submits that though instructions have not been received since the case has been taken up for the first time, the matter can be disposed of with an appropriate direction upon the competent officer/respondent No.3 to take a decision on the application of the petitioner for refund, if made in the prescribed format, in accordance with law.

4. Having regard to the aforesaid facts and circumstances and the submission made on behalf of the State, since at the first instance the application for refund has to be entertained at the level of the competent officer under the TVAT Act, this Court instead of expressing any opinion on the merits of the case deems it proper to direct the respondent No.3/the competent officer to take a decision on the application of the petitioner for refund of the security deposit of Rs.10 lakhs in accordance with law within a reasonable time, preferably 12(twelve) weeks from the date of receipt of copy of this order.

5. Accordingly, the writ petition is disposed of.
Pending application(s), if any, also stands disposed of.

(BISWAJIT PALIT), J

(APARESH KUMAR SINGH), CJ

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