

**HIGH COURT OF TRIPURA
AGARTALA**

WP(C) No.71 of 2024

Shri Satyajit Saha, Son of late Rai Mohan Saha, Proprietor of Harasundari Stores, Resident of Ground floor, 71/4, Central Road, Agartala, P.O. Agartala, P.S. West Agartala, District- West Tripura, 799001

.....Petitioner(s);

Versus

1. Union of India represented by the Secretary, Ministry of Finance, Department of Revenue, 124 Jeevan Bharti Building, New Delhi-110001
2. The Commissioner, Central Goods and Service Tax, 2nd Floor, 341 HGB Road, Joynagar, Dashamighat, Agartala, P.O. Agartala, P.S. West Agartala, District- West Tripura
3. The Assistant Commissioner, Audit, Agartala Audit Circle, HGB Road, Joynagar, Dashamighat, Agartala, PO- Agartala, P.S. West Agartala, District- West Tripura
4. The Superintendent, CGST, Agartala-II Range, Jackson Gate Building, 2nd Floor, Lenin Sarani, P.O. Agartala, District- West Tripura, 799001
5. The Commissioner (Appeals), Office of the Commissioner (Appeals), CGST, Central Excise and Customs, 3rd floor, GST Bhawan, Kedar Road, Machkhowa, Guwahati-781001, Assam

.....Respondent(s)

WP(C) No.136 of 2024

M/s Shibam Builders, having its business establishment at House No.090779, Ward No.11, Akhaura Road, North Joynagar, Sadar, Agartala, P.S. West Agartala, District- West Tripura, represented by its Partner Shri Subrata Das, S/o Shri Param Sundar Das of Akhaura Road, North Joynagar, Agartala, West Tripura-799001

.....Petitioner(s);

Versus

1. Union of India represented by the Secretary, Ministry of Finance, Department of Revenue, 124 Jeevan Bharti Building, New Delhi-110001
2. The Commissioner, Central Goods and Service Tax, 2nd Floor, 341 HGB Road, Joynagar, Dashamighat, Agartala, P.O. Agartala, P.S. West Agartala, District- West Tripura
3. The Additional Commissioner (Appeals), Office of the Commissioner of Appeals, 3rd Floor, CGST Bhawan, Kedar Road, Machkhowa, Guwahati-781001, Assam
4. The Assistant Commissioner, Central Goods and Service Tax Division-I, Jackson Gate Building, 3rd Floor, Lenin Sarani, P.O. Agartala, District- West Tripura, 799001

.....Respondent(s)

For Petitioner(s) : Mr. Bibhal Nandi Majumder, Sr. Advocate,
Mr. S. Sarkar, Advocate.

For Respondent(s) : Mr. Bidyut Majumder, Deputy SGI,
Mr. Biplabendu Roy, Advocate.

HON'BLE THE CHIEF JUSTICE MR. M.S. RAMACHANDRA RAO
HON'BLE MR. JUSTICE BISWAJIT PALIT

Order

27/01/2026

Heard Mr. Bibhal Nandi Majumder, learned Senior Counsel for the petitioners and Mr. Bidyut Majumder, learned Deputy SGI for the Union of India and the GST Department.

2. In these two Writ Petitions, orders passed by the Appellate Authority under the CGST Act, 2017 have been challenged.

3. At the time when the Writ Petitions were entertained, the GST Appellate Tribunal under Section 109 of the Act, had not been constituted to which the impugned orders are appealable under Section 112 of the said Act.

4. It is now brought to our notice by counsel on both sides that the Department of Revenue, Ministry of Finance had issued a notification on 31.07.2024 establishing the Goods and Services Tax Appellate Tribunal at Guwahati covering the State of Tripura as well (Agartala Circuit), and that personnel have been selected and allotted to the Guwahati Bench also along with other Benches in the country through an Office Order No.03/2025 dt.26.12.2025.

5. Since the petitioners have now an opportunity to approach the said GST Appellate Tribunal, we are not inclined to entertain these Writ Petitions.

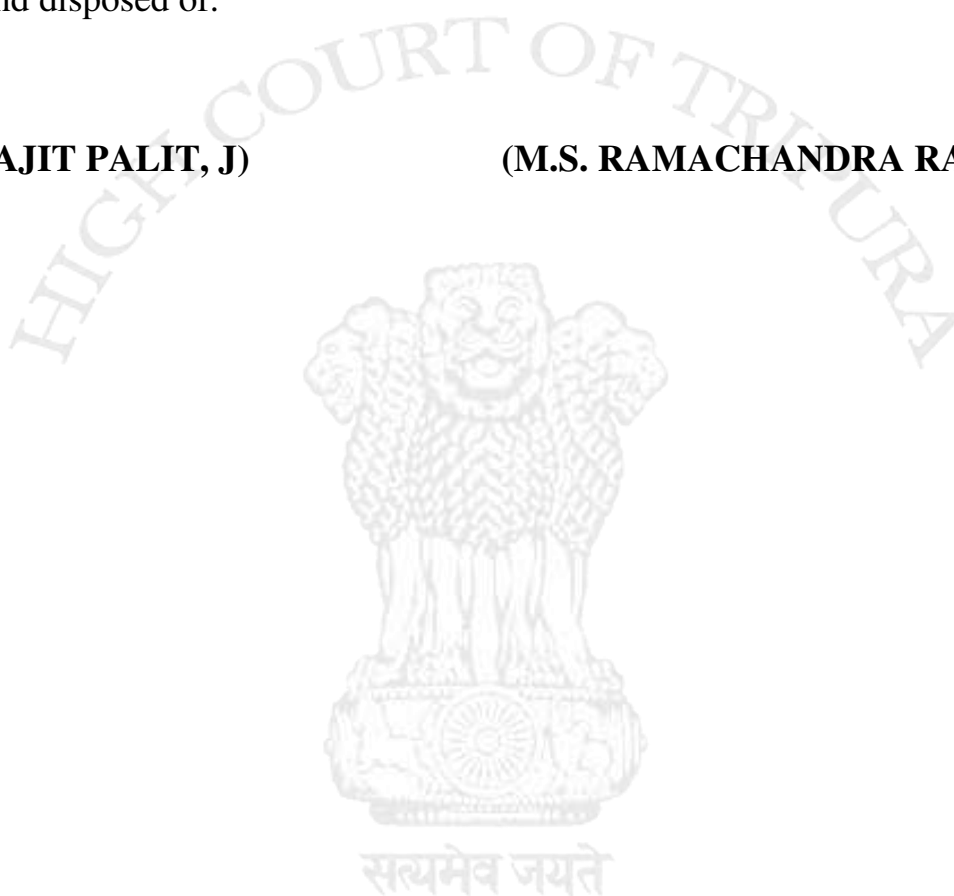
6. We grant liberty to the petitioners herein to approach the GST Appellate Tribunal, Agartala Bench, which is said to be functional from 21.01.2026.

7. Therefore granting such liberty, these Writ Petitions are disposed of.

8. Pending application(s) in either of the Writ Petitions, if any, shall also stand disposed of.

(BISWAJIT PALIT, J)

(M.S. RAMACHANDRA RAO, CJ)



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