

**HIGH COURT OF TRIPURA
AGARTALA**

**WP(C)No.709 of 2025
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WP(C)No.712 of 2025
WP(C)No.713 of 2025**

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M/S SARADA HOUSING CONSTRUCTION

H.G. Basak Road, Joynagar, Near JPC Club, Agartala, West Tripura, Pin - 799001, represented by its Power of Attorney and Managing partner, Sri Suman Datta, S/o Late Priya Brata Datta, resident of Joynagar 294, H.G.B. Road, Agartala, P.O. Agartala, P.S. West Agartala, Dist- West Tripura, PIN- 799001 Represented by its Power of Attorney, Sri Suman Datta aged about 49 years.

.....Petitioner(s)

Versus

1.THE STATE OF TRIPURA

Represented by the Chief Secretary, Government of Tripura, New Capital Complex, P.O. New Capital Complex, P.S- New Capital Complex, Agartala, Tripura West- Pin Code-799 010.

2.THE SECRETARY

Finance Department, Government of Tripura, New Capital Complex, P.O. New Capital Complex, P.S- New Capital Complex, Agartala, Tripura West- Pin Code-799 010.

3.THE JOINT SECRETARY

Finance Department, Government of Tripura, New Capital Complex, P.O. New Capital Complex, P.S-New Capital Complex, Agartala, Tripura West- Pin Code-799010.

4.THE CHIEF COMMISSIONER OF STATE TAX

Government of Tripura, P.N. Complex, Gurkhabasti, P.O.-New Capital Complex, P.S.- New Capital Complex, Agartala, Tripura West, Pin Code-799010.

5.THE ASSISTANT COMMISSIONER

(Enforcement Wing-1), Government of Tripura, Tripura State Goods and Services Tax Act, P.O. Agartala, P.S.- East Agartala, West Tripura, Pin Code-799001.

6.THE ASSISTANT COMMISSIONER

Charge-VI, Government of Tripura , Head Quarter, Tripura State Goods and Services Tax Act, P.O. Agartala, P.S.- East Agartala, West Tripura, Pin Code-799001.

7.THE SUPERINTENDENT OF STATE TAX

Government of Tripura, Charge-VI, P.O.- Agartala, P.S- East Agartala, Tripura West, Pin code- 799001.

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WP(C)No.712 of 2025

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.....Respondent(s)

For Petitioner(s)	: Mr. Bibhal Nandi Majumder, Sr. Advocate. Mr. Samrat Sarkar, Advocate.
For Respondent(s)	: Mr. Kohinoor N Bhattacharya, G.A. Ms. Pinki Chakraborty, Advocate.

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

Order

13/01/2026

Counsel for the writ petitioner seeks to withdraw these Writ Petitions with liberty to avail statutory appellate remedy under Section 107 of the TSGST Act, 2017.

Granting liberty as sought, these Writ Petitions are disposed of as withdrawn.

(BISWAJIT PALIT, J)

(M.S. RAMACHANDRA RAO, CJ)

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BANIK**

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