THE HIGH COURT OF TRIPURA
AGARTALA

W.P. (C) 68 of 2011

1. M/S Loknath Electricals, a proprietorship concern situated at Motor Stand Road, PS East Agartala, PO – Agartala, Sub-Division-Agartala, West Tripura, Represented by its Proprietor, Sri Abhijit Paul, S/O Sri Haradhan Paul, having his business at Motor Stand Road, PS East Agartala, PO – Agartala, Sub-Division – Agartala, West Tripura.

……..… *Petitioner*

- Vs. –

1. The State of Tripura, represented by the Secretary to the Finance Department, Government of Tripura, Having his office at New Secretariat Complex, Gurkhabasti, PO – Kunjaban, Sub-Division - Agartala, District - West Tripura.

2. The Commissioner of Taxes, Government of Tripura, Having his office at Kar Bhavan, Palace Compound, PO - Agartala, Sub-Division – Agartala, District – West Tripura.

3. The Superintendent of Taxes, Charge-I, having his office at Agartala, PO – Agartala, P.S. – Agartala, District – West Tripura.

……..… *Respondents*

BEFORE

HON'BLE THE CHIEF JUSTICE MR. DEEPAK GUPTA
HON'BLE MR. JUSTICE U.B. SAHA

For the Petitioner	:	Mr. Somik Deb, Advocate.
For the respondents	:	Mr. S. Chakraborty, Addl. GA.
Date of hearing & delivery of Judgment & order	:	19.02.2015.
Whether fit for reporting	:	No.

JUDGMENT & ORDER (ORAL)

(Deepak Gupta, CJ.)

In this writ petition, the petitioner has challenged the Order of Assessment dated 06.12.2010 whereby the petitioner-dealer has been ordered to pay tax and penalty.

2. It is submitted by Mr. Somik Deb, learned counsel that the tax and penalty has been deposited as ordered by this Court on 09.06.2011. It is not disputed that the Order of Assessment is appealable under the provisions of the Tripura Value Added Tax Act, 2004.

3. The petitioner directly approached this Court. It is submitted by the petitioner that certain legal issues are involved such as whether the trade discount given by the petitioner has been properly appreciated by the assessing authority and secondly, whether the interest and penalty could have been both imposed by one common assessment order. These are questions which can be decided by the Appellate Authority. We do not feel that this writ petition should be entertained when there is an efficacious alternative remedy available to the petitioner.

4. We therefore dispose of this petition with the following directions:-

i) The petitioner shall, if so advised, file an appeal against the Assessment Order within 30(thirty) days from today.

ii) In case such appeal is filed within 30 days then the same shall be treated to be within limitation since the petitioner has been pursuing his remedy before this Court.

iii) Since the petitioner has already deposited the tax and penalty, the Appellate Authority shall not ask for deposit of any further amount.

Iv) The Appellate Authority shall decide all the questions raised by the petitioner in his grounds of appeal in accordance with law.

5. No order as to costs.

JUDGE **CHIEF JUSTICE**

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