

THE HIGH COURT OF TRIPURA
A G A R T A L A

W.P(C) No. 459 of 2010

Petitioner :

Sri Nimai Kar,
S/o Sri Makhan Lal Kar,
Resident of village-Shibnagar, College Road, P.S-
East Agartala, P.O-Agartala College, Sub-Division-
Agartala, District-West Tripura.

By Advocate :

None.

Respondents :

- 1. The State of Tripura,**
Represented by the Secretary to the Government of
Tripura, Finance Department, having his office at
Agartala, West Tripura, Pin - 799001.
- 2. The Commissioner of Taxes,**
Government of Tripura, having his office at
Agartala, District-West Tripura, Pin-799001.
- 3. Hindustan Steel Works Construction
Ltd. (H.S.C. L),**
5/1 Commissariate Road Kolkata-22, Represented
by : Agartala Branch, at Krishnanagar, Sankar
Choumuhani, P.S. West Agartala, P.O. Agartala,
Agartala, District-West Tripura, Pin-799001.

By Advocate :

Ms. A. S. Lodh, Addl. G. A.

B E F O R E
THE HON'BLE CHIEF JUSTICE MR. DEEPAK GUPTA
THE HON'BLE MR. JUSTICE S. C. DAS

Date of hearing &
Judgment & Order : **29th April, 2015.**

Whether fit for reporting :

Yes	No
	√

JUDGMENT & ORDER (ORAL)

(Deepak Gupta, C.J.)

None has appeared for the petitioner and no representation has
been made on behalf of the petitioner.

[2] By means of this petition the petitioner has prayed for setting aside the impugned orders of deduction of tax at source and had prayed that the amount already deducted be refunded to him.

[3] We are clearly of the view that the petitioner should approach the authorities concerned. We, therefore, dispose of the petition with a direction that the petitioner may file a representation to the Commissioner of Taxes within a period of 6(six) weeks from today in which he permitted to raise all grounds and the Commissioner of Taxes shall after examining the case of the petitioner in light of the law laid down by this Court decide whether the petitioner is entitled to any relief or not. Needless to say that if the petitioner is aggrieved by the order passed by the Commissioner of Taxes he can again approach this Court.

No order as to costs.

JUDGE

CHIEF JUSTICE