

Party Name : KUBER INDIA SALES PVT. LTD Vs SECRETARY FINANCE DEPTT. GOVT. OF TRIPURA & ORS

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HONBLE THE CHIEF JUSTICE DEEPAK GUPTA THE HONBLE MR. JUSTICE S.TALAPATRA

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The main ground raised by the petitioner is that the power to reassess has been invoked after the period of limitation expired. The reassessments relate to the year 2005 to 2009 and as per Section 33, the limitation is 5(five) years from the last date of the year for which reassessment is to be done. We are *prima facie* of the view that the action of the respondents which admittedly was initiated in September, 2014 is beyond the period of limitation and therefore, the State shall specifically deal with this objection only at this stage. In view of the above, the operation of the impugned order is stayed with all consequences. The CM. application stands disposed of.