THE HIGH COURT OF TRIPURA
<u>A G A R T A L A</u>

<u>WP(C) 153 OF 2011</u>

Sri Amrit Lal Modak,
Proprietor of M/s. Ananda Niketan of Udaipur,
Son of Sri Adhir Chandra Modak,
Resident of New Town Road, Udaipur,
P.S.-R.K. Pur, District- South Tripura.

...... <u>Petitioner</u>.

– V e r s u s –

1. The Officer-in-Charge,
Churaibari Check Post in the
Department of Sales Tax,
Government of Tripura,
P.O.-Churaibari, North Tripura.

2. The State of Tripura, represented by the
Secretary to the Government of Tripura,
Department of Revenue,
P.O. Agartala, West Tripura.

..... <u>Respondents</u>.

BEFORE
HON'BLE THE CHIEF JUSTICE MR. DEEPAK GUPTA
HON'BLE MR. JUSTICE S. TALAPATRA

For the petitioner	: Mr. S. Dutta, Advocate.
For the respondents	: Mr. D.C. Nath, Advocate.
Date of hearing and delivery of judgment and order.	: 20.07.2015.
Whether fit for reporting	: **NO**.

<u>JUDGMENT & ORDER(ORAL)</u>

<u>(Deepak Gupta, C.J.)</u>

On 29.6.2015 the case was adjourned at the request of Mr. S. Dutta, learned counsel for the petitioner, for today. It was made clear that no further adjournment would be granted. Today Sri Dutta states that though he has made many efforts to contact his client but there is no response from the side of the petitioner. Therefore, we proceed to decide the petition itself.

2. The petitioner has submitted that he is engaged in textile business and had purchased some clothes of the value of Rs.53,755/-. According to him, these clothes were dispatched through Calcutta United Trade and Transport Pvt. Ltd. for Tripura. According to the petitioner, these clothes were not exigible to tax under the TVAT Act.

3. However, the Churaibari check post on search of the goods in the vehicle found Banarashi Silk Sarees which had not been declared and since these two cartons of Banarashi Silk Saree were not declared to be imported to the State of Tripura they were seized. Under Section 67 of the TVAT Act, any registered dealer who carries goods must declare the goods and also fill up the form. Even if the goods are not taxable, he is supposed to fill up the forms and declare the goods. In the present case, there is total non-declaration of goods.

4. Therefore, we find no merit in the petition which is accordingly dismissed.

JUDGE **CHIEF JUSTICE**