

Party Name : THE MOTORS WORKERS COOPERATIVE SOCIETY LTD., Vs THE STATE OF TRIPURA & ORS

---

HONBLE THE CHIEF JUSTICE DEEPAK GUPTA THE HONBLE MR JUSTICE U. B. SAHA  
THE HONBLE MR JUSTICE U. B. SAHA

---

By means of this petition, the petitioner has prayed that the amount of tax deducted from their bills should be refunded to it.

The stand of the department is that the petitioner should approach the taxation department which is the department which will order refund. The Commissioner of Taxes and the Superintendent of Taxes have been made party to the petition but till date the petitioner has never approached them.

Therefore, we dispose of this petition with a direction to the petitioner to approach the Superintendent of Taxes and he shall examine whether any refund is to be made because of the law laid down by this Court in WP(C) 127 of 2013. In case, the Superintendent of Taxes finds that this amount is to be refunded, then that shall be refunded along with statutory interest within 3(three) months of the filing of the application and in case, the amount is not refunded within three months, then interest shall be payable @ 12% per annum. In case, the Superintendent of Taxes rejects the petition, then the petitioner shall be free to approach this Court.