

IN THE HIGH COURT OF TRIPURA
AGARTALA

W. P. (C) No.320 of 2015

Petitioner:

Reckitt Benckiser (India) Private Ltd. (formerly known as Reckitt Benckiser (India) Ltd.), A company incorporated and registered under the Companies Act, 1956,
Having the office for Eastern Region at Diamond Prestige,
3rd Floor, Suit No. 315, 41A, A.J.C. Bose Road, Kolkata-700017

BY ADVOCATE:

Mr. B. N. Majumder, Advocate

– Versus –

Respondents:

1. The Commissioner of Taxes, Central Sales Tax Authority,
P. N. Complex, P.O. Kunjaban, Agartala
2. The Superintendent of Taxes, Charge II, Palace Compound,
P.O. Agartala, West Tripura

BY ADVOCATE:

Mr. D. C. Nath, Advocate

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

Date of hearing and delivery : **17.08.2015**
of judgment and order

Whether it is fit for reporting : NO

JUDGMENT & ORDER (ORAL)

(Deepak Gupta, CJ)

The main contention of the petitioner is that he has been asking for supply of duplicate 'F' forms which he has lost. According to

the petitioner, he made representations on 02.12.2014 and 10.04.2015, but has not yet received any reply.

02. The record has been produced before us and it is urged that the petitioner was orally informed that duplicates could not be issued.

03. We are clearly of the view that no officer of any Government department has any business of communicating any order to the party orally. The Governments function through written communication. If oral orders are permitted to be passed, it will lead to a state of chaos where one party would deny that such an order was passed and the other party will insist that the order was passed. We are also unhappy with the manner in which these applications, first of which was filed on 2nd December, 2014, has not been disposed of though almost eight months have been elapsed.

04. We, therefore, dispose of the writ petition with the following directions:

That the petitioner shall appear before the Superintendent of Taxes, Charge-II, Agartala, personally or through the counsel on 27.08.2015 along with a copy of this order. The said officer after hearing the petitioner or his counsel shall decide whether the petitioner is entitled to duplicate copies of 'F' Forms or not. He shall pass a reasoned order latest by 31st August, 2015. In case the petitioner is aggrieved by the said order, he can then again approach to this Court.

Accordingly, this petition is disposed of.

A copy of this order be furnished to the counsel for the parties.

JUDGE

CHIEF JUSTICE

Moumita/MB