Case No :Review Pet. 0000024/2015

Party Name : SWAPAN LAL SINGHA Vs THE STATE OF TRIPURA & ORS

HONBLE THE CHIEF JUSTICE DEEPAK GUPTA THE HONBLE MR. JUSTICE S.C.DAS

The main issue raised in the review petition is that the direction to deposit a sum of Rs.9,45,176.50 paisa is not in consonance with the judgment delivered by a learned Single Judge of the Gauhati High Court, Agartala Bench in W.P.(C) No.134 of 2010. In that case, the learned Single Judge made reference to Section 70 of the T VAT Act and the proviso thereto and held on construction of the proviso that while filing a revision petition under Section 70 of the Tripura Value Added Tax, the assessee is not required to deposit 50% of the tax assessed and also 50% of the penalty levied. He held that only 50% of one of the two is to be deposited.

At this stage, we are not going into the correctness of this judgment. This judgment is strictly speaking not binding on the Division Bench. This judgment was also not brought to our notice when the oral judgment was declared in Court.

Without going into the legality of the issue and without deciding whether the word "or" in the proviso should be read as "and" in the particular facts and circumstances of the case we modify our order and direct that the petitioner must deposit a sum of Rs.5,60,903/- (Rupees Five lakh sixty thousand nine hundred three) with the revisional authority on or before 30th November, 2015. The time to dispose of the petition is extended up to 31st January, 2016.