Case No :WP(C) 0000132/2015

Party Name : NANI GOPAL CHAKRABORTY (SANNYASHI) Vs THE STATE OF TRIPURA & ORS

THE HONBLE THE CHIEF JUSTICE T. VAIPHEI THE HONBLE MR. JUSTICE S.C.DAS

Having heard Mr. A Paul, the learned counsel for the petitioner and Mr. D C Nath, the learned State counsel at length, we are of the view that in terms of the decision of this Court in ***Jagannath Trade Vs. State of Tripura and Ors, (2014) 2 TLR 367*** this writ petition can be disposed of along that line.

In exercise of the powers conferred by Section1(3) of the Tripura Value Added Tax Act, 2004, the State Government appointed 27-04-2005 as the date for coming into force of Tripura Value Added Tax Act, 2004 which repealed the Tripura Sales Tax Act, 1976 w.e.f 27-04-2005. However, an assessment order was passed on 10-01-2008 imposing taxable liability on the petitioner and demand notice issued. The Certificate Officer issued a notice to the petitioner on 02-01-2016 under Section 62 of the TLR & LR Act, 1960.

In this writ petition, the petitioner is essentially challenging the assessment order dated 10-01-2008 and demand notice dated 02-01-2016 issued under the TLR & LR Act, 1960. Seen the assessment order, dated 10-01-2008, which pertains to the assessment year commencing from 1999 to 2000 up to 2004 to 2005

The main contention of Mr. Paul, the learned counsel for the petitioner is that inasmuch as the Tripura Sales Tax Act, 1976 has been repealed the respondent authorities have no jurisdiction to make assessment thereunder and the petitioner is, therefore, aggrieved thereby. According to the learned counsel for the petitioner, if at all, any assessment is to be done that can be done under the provisions of the Tripura Value Added Tax Act. In support of his contention the learned counsel for the petitioner relied on ***Jagannath Trade*** case(supra).

After hearing both the counsel we are of the view that this case is squarely covered by ***Jagannath Trade*** case(supra). Resultantly, the impugned assessment order dated 10-01-2008 and the demand notice dated 02-01-2016 are hereby quashed. It shall, however, be open to the respondent authorities to proceed against the petitioner under the provisions of the Tripura Value Added Tax Act, 2004 and the rules made there under, if so advised. The petitioner will be given an opportunity to raise all the objections raised in this writ petition including the question of limitation also.

The petition is disposed of.