IN THE HIGH COURT OF TRIPURA
A G A R T A L A

W.P.(C) No.192 of 2015

Sri Samir Ghosh,
son of late Surendra Chandra Ghosh of College Tilla, near Post Office, Agartala, P.S. East Agartala, District – West Tripura and also having his office at Surjya Road, Agartala, P.S. West Agartala, District – West Tripura

...... Petitioner

– V e r s u s –

1. **The State of Tripura,**
   represented by the Secretary, to the Revenue Department, Government of Tripura, Agartala

2. **The Commissioner of Taxes,**
   Government of Tripura, Gurkhabasti, P.O. Kunjaban, Agartala

3. **The Superintended of Taxes,**
   Charge-II, Government of Tripura, P.O. Agartala, West Tripura

...... Respondents

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

For the petitioner : Mr. A.K. Bhowmik, Sr. Advocate,
Mr. R. Dutta, Advocate

For the respondents : Mr. D.C. Nath, Advocate.

Date of hearing and delivery of judgment and order : **06.07.2015**

Whether it is fit for reporting :

Yes	**No**
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JUDGMENT & ORDER (ORAL)

(Deepak Gupta, CJ)

The Commissioner of Taxes, Mr. Vikas Singh as well as the Superintendent of Taxes, namely Goutam Sen are present. Both have filed their affidavit also and the Superintendent of Taxes has tendered his unqualified apology. It has been brought to their notice that when they exercise judicial or quasi-judicial powers, it is the officer who exercises such powers, who must decide the matter and he cannot decide the matter on the basis of an opinion of some other officer.

2. With regard to non-taking up of the revision, an explanation has been given that by mistake the file was placed on a wrong desk and therefore, the matter could not be taken. It has also been stated that there is shortage of staff and more than 500 cases were pending. The Commissioner of Taxes may take up the matter with the Government, but we cannot help him in the matter. Since we have already examined the order of the Superintendent of Taxes and found that there is no application of mind by the Superintendent of Taxes, we set aside the order and remand the matter to the Superintendent of Taxes. However, in view of the fact that Sri Goutam Sen has already expressed his opinion in the matter, this matter shall be heard by some other Superintendent of Taxes to be nominated by the Commissioner of Taxes. The said Superintendent of Taxes so appointed by the Commissioner to hear the matter shall give notice to the petitioner, hear the petitioner or his authorized representative and thereafter, pass a reasoned order. The needful be done within 3(three) months from today.

With this observation and direction, this writ petition stands disposed of.

JUDGE **CHIEF JUSTICE**

Sujay/Dipesh