Case No :WP(C) 0000391/2015

Party Name : DIPAK BHATTACHARJEE Vs THE STATE OF TRIPURA & ORS

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

The Commissioner of Taxes has filed his affidavit but we are not happy with the manner in which the representation of the Assessee has been dealt with. If an Assessee applies for refund of the tax it is expected that the authorities should deal with that application with as much urgency as they deal with matters when they are claiming amounts from the Assessee. The Officers cannot have two standards, one for making recoveries from the Assessee and another standard for making refund to the Assessee. We are also shocked to note that the Superintendent of Taxes has stated that he did not apply his mind in accordance with the judgment of the High Court. The Superintendent of Taxes is supposed to aware of all the judgments of the High Court delivered in the taxation field and when such judgment is brought to his notice, it is no excuse to say that he has not applied his mind to the judgment. In case, in future we find any such lapse on behalf of the Superintendent of Taxes, the same shall not be condoned and he shall be dealt with strictly in accordance with law.

As far as the present writ petition is concerned, we dispose of the same with a direction to the respondents i.e. the Commissioner of Taxes as well as the Superintendent of Taxes to ensure that the refund application filed by the petitioner is dealt with in accordance with law and disposed of latest by 31st October, 2015.

In case the petitioner is aggrieved by the order passed on the refund application, he can approach this Court.

As far as the Departments are concerned they are directed not to make any further directions till the Assessing Officer disposes of the refund application of the petitioner.