HIGH COURT OF TRIPURA
_A_G_A_R_T_A_L_A_
WP(C) No.76 of 2026

M/s Steag Energy Services India Private Limited, A company incorporated under the Companies Act, 1956, Having Corporate Office at A- 29, Sector-16, Noida- 201301, and Site Office at Palatana, OTPC Power Project, Udaipur, Dist- Gomati, Tripura- 799116 To be represented by its Managing Director Mr. Ujjwal Kanti Bhattacharya, and its Attorney and Chief Financial Officer Sri Manav Jain.

……..Petitioner(s)

V E R S U S

1. The Superintendent of State Tax, Charge-Udaipur, Gomati Dist-Tripura.
2. The State of Tripura, to be represented by the Secretary, Revenue Department, Government of Tripura, New Capital Complex, Agartala
3. The Additional Commissioner of State Tax, Appellate Authority Pandit Nehru Complex, Gurkhabasti, Agartala.
4. ICICI Bank, Through its Branch Manager At-k-1, Senior Mall, Sector- 18, Noida, U.P.- 201301.

…….Respondent(s)

For Petitioner(s)	:	Mr. R G Chakraborty, Advocate., Mr. Niraj Kumar, Advocate, Mr. M.V.S Subramanyam, Advocate.
For Respondent(s)	:	Mr. P Gautam, Sr. Govt. Advocate.

HON'BLE THE CHIEF JUSTICE MR. M.S. RAMACHANDRA RAO
HON'BLE MR. JUSTICE BISWAJIT PALIT

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19/02/2026

Since the petitioner has an effective alternative remedy to approach the GST Appellate Tribunal at Kolkata seeking appropriate relief against the action initiated against the petitioner by the adjudicating authority (Respondent No.3), granting liberty to the petitioner to avail the said remedy, this Writ Petition is disposed of.

(BISWAJIT PALIT, J) **(M.S. RAMACHANDRA RAO, CJ)**

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SIDDHARTHA LODH
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