HIGH COURT OF TRIPURA
AGARTALA

WP(C) No.76 of 2025
WP(C) No.78 of 2025

Shri Mantosh Deb, S/o- Lt. Nripendra Kumar Deb, Proprietor of M/s Mantosh Deb, Residence of Salema, Kamalpur, Dhalai District, Tripura-799278

.....Petitioner(s);

Versus

1. The State of Tripura represented by its Secretary, Department of Finance, Govt. of Tripura, Khadya Bhavan, 3rd Floor, P.N. Complex, Gurkhabasti, Agartala, Tripura (West)-799006

2. Commissioner of Taxes and Excise, Commissionerate of Taxes and Excise, Khadya Bhavan, 3rd Floor, P.N. Complex, Gurkhabasti, Agartala, Tripura (West)-799006

3. Additional Commissioner of State Tax, Commissionerate of Taxes and Excise, Khadya Bhavan, 3rd Floor, P.N. Complex, Gurkhbasti, Agartala, Tripura (West)-799006

4. Sales Tax Officer Class II (Superintendent of State Taxes), Ambassa, Dhalai District, Tripura-799289

.....Respondent(s)

For Petitioner(s)	: Mr. Bibhal Nandi Majumder, Sr. Advocate, Mr. Samrat Sarkar, Advocate.
For Respondent(s)	: Mr. P. Gautam, Sr. G.A.

WP(C) No.190 of 2025

Shri Basudeb Chakraborty, Proprietor of M/s Shriram Communications, T.G. Road, Ker Chowmuhani, Agartala, P.S. West Agartala, District- West Tripura, 799002

.....Petitioner(s);

Versus

1. Union of India represented by the Secretary, Department of Central Excise and Customs, New Delhi – 1

2. The Additional Commissioner of Appeals, Office of the Commissioner of Appeals, Central Goods and Service tax, 3rd Floor, GST Bhawan, Kedar Road, Mach Khowar, Guwahati, Assam- 781001

3. The Superintendent, Agartala-II Range, Central Goods and Service Tax, Jackson Gate, 2nd Floor, Lenin Sarani, Agartala, West Tripura-799001

4. Vodafone Mobile Services Ltd., previously known as Vodafone Spacetel Limited and again renamed as Vodafone Idea Ltd. NER007 near Nazarat Hospital, R. Bhootnath Road, Latimukhrah, Shillong, Meghalaya-793003

.....Respondent(s)

5. Shri Bipradas Chakraborty, Proprietor of M/s Sreeram Distributor, Ramnagar Road No. 1, Agartala, P.S West Agartala, District West Tripura.

.....Pro-forma Respondent(s)

For Petitioner(s)	: Mr. Bibhal Nandi Majumder, Sr. Advocate, Mr. Samrat Sarkar, Advocate.
For Respondent(s)	: Mr. Bidyut Majumder, Deputy SGI, Mr. B. Roy, Advocate, Mr. Monoswee Dey, Advocate.

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

Order

11/02/2026

Heard both sides.

2 . The issue raised in these Writ Petitions, is covered by the order dt.27.01.2026 passed in ***Sri Satyajit Saha v. Union of India & others***[1].

3. For reasons alike, these Writ Petitions are also disposed of in terms of the order passed in ***Sri Satyajit Saha*** (supra), and liberty is granted to the petitioners to approach the GST Appellate Tribunal, Agartala Bench, which is said to be functional from 21.01.2026.

4. Pending application(s), if any, shall also stand disposed of.

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

Pijush/

PIJUSH KANTI NAG Digitally signed by PIJUSH KANTI NAG
Date: 2026.02.11 15:46:25 +05'30'

[1] WP(C) No.71/2024