

**HIGH COURT OF TRIPURA
AGARTALA**

W.P.(C) No.124/2024

1. Union of India, represented by the Commissioner, Central Goods & Service Tax, 1st Floor, CGST Bhawan, Mantribari Road, P.O. Agartala, P.S. West Agartala, District: West Tripura, PIN-799 001

2. The Joint Commissioner, Central Goods & Service Tax, 1st Floor, CGST Bhawan, Mantribari Road, P.O.-Agartala, P.S. West Agartala, District: West Tripura, PIN-799 001

..... Petitioner(s).

V E R S U S

M/S. Tripureshwari Agro Products Pvt. Ltd., East Champamura, By-Pass, Tulakona Road, Khayerpur, Old Agartala, District-West Tripura, PIN:799 008

..... Respondent(s).

For Petitioner(s) : Mr. Biplabendu Roy, Advocate,

For Respondent(s) : Mr. Prabal Kumar Ghosh, Advocate

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

Order

28/01/2026

Heard Mr. Biplabendu Roy, learned counsel for the petitioners and Mr. Prabal Kumar Ghosh, learned counsel appearing for the respondent.

2. In this Writ Petition, orders passed by the Appellate Authority under the CGST Act, 2017 has been challenged.

3. At the time when the Writ Petition was entertained, the GST Appellate Tribunal under Section 109 of the Act, had not been constituted to which the impugned orders are appealable under Section 112 of the said Act.

4. It is now brought to our notice by counsel on both sides that the Department of Revenue, Ministry of Finance had issued a notification on 31.07.2024 establishing the Goods and Services Tax Appellate Tribunal at Guwahati covering the State of Tripura as well (Agartala Circuit), and that

personnel have been selected and allotted to the Guwahati Bench also along with other Benches in the country through an Office Order No.03/2025 dt.26.12.2025.

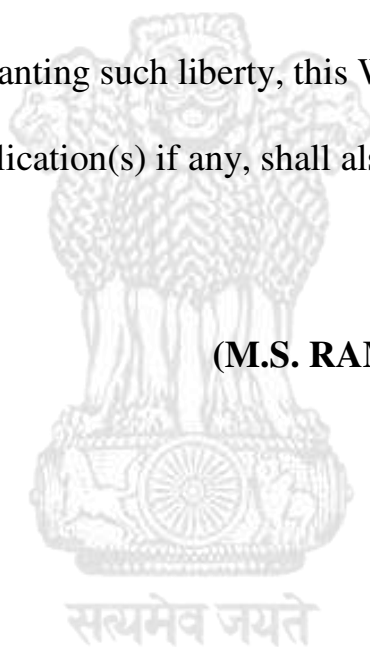
5. Since the petitioner has now an opportunity to approach the said GST Appellate Tribunal, we are not inclined to entertain this Writ Petition.

6. We grant liberty to the petitioner herein to approach the GST Appellate Tribunal, Agartala Bench, which is said to be functional from 21.01.2026.

7. Therefore granting such liberty, this Writ Petition is disposed of.
Pending application(s) if any, shall also stand disposed of.

(BISWAJIT PALIT, J)

(M.S. RAMACHANDRA RAO, CJ)



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