2026:THC:645-DB

HIGH COURT OF TRIPURA
AGARTALA

WP(C) No.204 of 2026

1. M/s Smart Tech Solutions LLP represented by one of the partner Sri Ankush Bajoria, an LLP Firm having its office at Khatian No.2213, Uttar Champamura, West Tripura, Tripura-799001

2. Sri Ankush Bajoria, partner of the Petitioner No.1 Firm, aged about 39 years, resident of Flat 1-G, Banyan Estate Apartment, Padmapati Road Barohalia, Tezpur, District-Sonitpur, Assam-784001

.....Petitioner(s)

Versus

1. Union of India represented by the Secretary to the Government of India, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001

2. Principal Commissioner, Central GST, Central GST Bhawan, Netaji Chowmuhani, Mantri Bari Road, West Tripura-7999001

3. The Assistant Commissioner, Central GST, Agartala Audit Circle, Central GST Bhawan, Netaji Chowmuhani, Mantri Bari Road, West Tripura-7999001

4. The Senior Intelligence Officer, DGGI, Central GST Bhawan, Netaji Chowmuhani, Mantri Bari Road, West Tripura-7999001

.....Respondent(s)

For Petitioner(s)	: Ms. Nitu Hawelia, Advocate.
For Respondent(s)	: Mr. Bidyut Majumder, Deputy SGI, Mr. Biplabendu Roy, Advocate.

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

Order

19/05/2026

In this Writ Petition, the petitioners have challenged the legality and validity of parallel proceedings initiated against the petitioners in respect of the same subject matter, transactions and assessment periods by respondents No.3 & 4.

Respondent No.3 is the Audit Department of the Central GST and respondent No.4 is the Senior Intelligence Officer, DGGI.

Written submissions have been filed by the respondents enclosing a letter dt.08.05.2026 of the respondent No.4 stating that to avoid duplicity of work, the case initiated by the fourth respondent has been forwarded to the third respondent through proper channel, and investigation proceedings have been discontinued from the fourth respondent's office, and the said investigation proceedings have also been closed by the fourth respondent.

In view of the said letter, no further orders are required in this Writ Petition, and the Writ Petition stands disposed of.

No costs.

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

HIGH COURT OF TRIPURA
सत्यमेव जयते

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