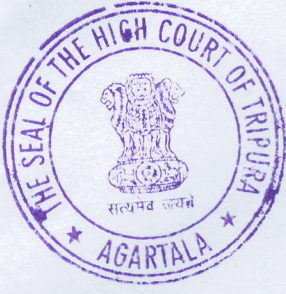


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**HIGH COURT OF TRIPURA  
AGARTALA**

**Case no CRP 26 of 2020**

**In the matter of:**

A petition under Article 227 of the Constitution of India for against the impugned Order No. F.REG-TRN/CHIU/0024 dated 28.02.2019 passed in Ld. Superintendent of Taxes assessing assessed dues for an amount of Rs. 21,53,168/- under Section 77 of the TVAT Act, 2004.

**A N D**

**In the matter of:**

Sri. Nilanjan Dutta

...Petitioner,

**VERSUS**

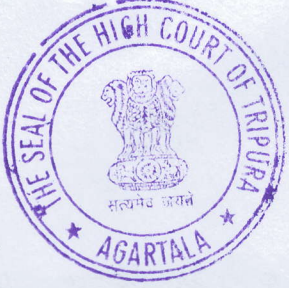
The State of Tripura & Ors

....Respondents.

(Contd. P/2)

**HIGH COURT OF TRIPURA  
AGARTALA**

**CRP 26 of 2020**



Nilanjan Datta

.....Petitioner(s)

Versus

The State of Tripura and Others

.....Respondent(s)

For Petitioner(s) : Mr. T.K. Deb, Adv.

For Respondent(s) : Mr. K. De, Addl. G.A.

**HON'BLE MR. JUSTICE S. TALAPATRA  
HON'BLE MR. JUSTICE S.G. CHATTOPADHYAY**

**Order**

**15/07/2020**

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16/7/2020  
(Superintendent)  
High Court of Tripura,  
Agartala.

1. Heard Mr. T.K. Deb, learned counsel appearing for the revisional-petitioner as well as Mr. K. De, learned Addl. G.A. appearing for the respondents.

2. By means of this revisional petition filed Article 227 of the Constitution of India, the petitioner has challenged the order dated 28.02.2019 by determining the liability behind his back and raising the demand of Rs.21,53,168/- [Annexure-6 to the writ petition].

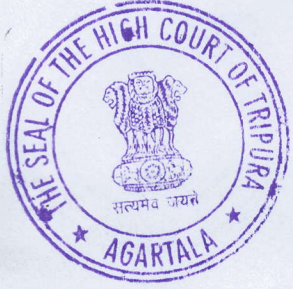
3. The first and foremost ground as raised in this petition is that no notice was served on the petitioner and as such, the said determination has been made behind his back. That apart, the petitioner

has submitted that if one opportunity is provided to him, he will be able to produce all the forms-XXIV/XXVI for the relevant period.

4. Mr. T.K. Deb, learned counsel appearing for the petitioner has further submitted that this order of determination of demand is grossly arbitrary.

5. Mr. K. De, learned Addl. G.A. appearing for the respondents, having referred to the affidavit filed at our direction, has submitted that the notice was properly served and one of the employees of the petitioner had received that notice. That apart, Mr. De, learned Addl. G.A. has referred to one application dated 12.06.2018 [Annexure-R/3 to the affidavit filed by the respondents] wherewith the petitioner himself had appeared in connection with the said proceeding and submitted that he was unable to produce the documents [Forms No. XXV, XXIV and XXVI]. He had categorically submitted that all those forms were lost by theft or were destroyed from his custody. With that letter, the petitioner had submitted a copy of the G.D. Entry filed for such theft etc.

6. Mr. De, learned Addl. G.A. has therefore contended that the petitioner has approached this court with unclean hands by suppressing the material facts and the petitioner's averment should not be relied by this court on considering that vile. That apart, he has raised strongly a jurisprudential objection as to the maintainability of the revision petition under Article 227 of the Constitution when there is efficacious remedy as provided under Section 67 of TVAT Act, 2004.



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High Court of Tripura,  
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7. This court finds that the petitioner has approached this court almost after a year and prior to that, he did not take any action. On the basis of the statement made in Para-9 that if an opportunity is given to the petitioner he would be able to produce the records as asked for [the forms as aforesaid] to the respondent No.3, this court has taken a lenient approach but without condoning the conduct of the petitioner.

8. Having regard to the perspective fact, the petitioner shall appear before the respondent No.3 on **22.07.2020** and produce all the records as directed to be produced by the order dated 31.05.2018 [Annexure-R/2 to the reply filed by the respondents] and whatever grounds the petitioner intends to raise he shall file those ground on that day itself, as no further accommodation shall be provided by the Superintendent of Taxes, Charge No.VII, Agartala, West Tripura.

9. In view of this, the demand notice dated 23.12.2019 [Annexure-R/14 to the reply filed by the respondents] shall be kept in abeyance subject to condition that if the records [the forms] are produced before the respondent No.3, he shall verify the records and pass the appropriate order. If it is found that the demand was raised correctly, the order keeping in abeyance shall automatically stand vacated and the respondents will be in position to give effect to the said demand notice and to take recourse to realise the said demand in accordance with law.

10. We have noticed in shock the conduct of the petitioner which is absolutely obnoxious. Appearing before the respondent No.3 on

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12.06.2018, the petitioner had filed one application stating that he was unable to produce the documents as asked by the order dated 31.05.2018. But in this revision petition, the petitioner has raised an objection that he was completely unaware of the proceeding and no notice was served on him. Surprising enough, in the present revision petition he has clearly stated that he can produce the documents/forms if one opportunity is given to him. Such conduct is totally unacceptable.

11. It is apparent that we have taken a lenient view and we have also maintained this petition but subject to payment of Rs.25,000/- which shall be deposited in the account of the High Court Legal Services Committee within a period of fifteen days from today. If such amount is not paid, it is made clear that on the basis of reference, appropriate and stern action will be taken.

A copy of this order be supplied to the counsel for the parties for their use.

In terms of the above, this petition stands disposed of.

Pending application, if any, is as well disposed of.

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16/7/2020  
(Superintendent)  
High Court of Tripura,  
Agartala.

Sd/- S. G. Chattopadhyay  
Judge

Sd/- S. Talapatra  
Judge



No. F.40 (14) – HCT/BENCH/CRP/2020/ 4394-96 16<sup>th</sup> July, 2020

Copy of Hon'ble Courts Order dated 15.07.2020 passed in CRP 26 of 2020 is forwarded for information & necessary action to:

1. **The Secretary,**  
High Court Legal Services Committee,  
High Court of Tripura,  
Agartala.
2. **Mr. Tapas Kr Deb,**  
Adv for the Petitioner side
3. **Mr. Karnajit De,**  
Addl. GA

Enclosed: As stated above  
04 (four) sheets of paper

By Order

16.07.20

Dy. Registrar (Judl)

DEPUTY REGISTRAR (JUDL)  
High Court of Tripura,  
Agartala.