

**HIGH COURT OF TRIPURA
AGARTALA**

W.P. (C) No.1240/2018

Sri Saju Debnath

.....Petitioner(s)

Versus

The State of Tripura and others

.....Respondent(s)

For Petitioner(s) : Mr. T.K. Debbarma, Advocate.
Mr. Samar Das, Advocate.

For Respondent(s) : Mr. A. Nandi, Advocate.

**HON'BLE THE CHIEF JUSTICE MR. AKIL KURESHI
HON'BLE MR. JUSTICE S.G. CHATTOPADHYAY**

ORDER

**06/07/2021.
(Akil Kureshi, CJ).**

Case of the petitioner is that the petitioner had purchased dry Tendu leaves from the Odisha Forest Development Corporation on 19.07.2018 and 27.08.2018. These goods were being brought within the State. The GST authorities intercepted the transport vehicle and the goods on the ground that the driver of the truck was not carrying E-Way bills. The petitioner represented to the GST authority stating that the tax was already paid at the time of purchase of the goods and for the technical defect of not carrying E-Way bills, only minor penalty can be imposed. The competent

authority, however, issued a show cause notice and after considering the objections of the petitioner, demanded full tax with penalty. This order of assessment dated 06.11.2018, the petitioner has challenged in the present petition.

Undisputedly, against the said order of assessment, statutory Appeal and Revision are available. The petitioner has filed the petition without availing such alternative remedy. We, therefore, relegate the petitioner to such remedy. Considering the fact that the petitioner was bona fide pursuing his grievance before this Court in this Writ Petition, if the petitioner files such Appeal or Revision latest by 10th August, 2021, the same shall be entertain on merits without reference to limitation. It is stated that the petitioner has deposited the entire amount of tax with penalty for release of the vehicle and the goods. There would therefore not be any question of requiring any pre-deposit for filing Appeal or Revision.

Petition disposed of accordingly.

(S.G. CHATTOPADHYAY), J

(AKIL KURESHI), CJ