

**HIGH COURT OF TRIPURA
AGARTALA**

WP(C) No.508 of 2021

For Petitioner(s) : Mr. B.N. Majumder, Sr. Advocate,
Mr. Rajib Saha, Advocate.

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

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

Order

07/09/2021
(Akil Kureshi, C.J.)

The petitioner is desirous of challenging an order dated 20.04.2021 passed by the Superintendent of Taxes under Section 129(3) of the Tripura State Goods and Services Tax Act, 2017. Admittedly against the said order appeal is available. The counsel for the petitioner, however, had previously contended before us that the appeal can be filed only online and the portal of the department would not accept the petitioner's appeal since the petitioner is not a registered dealer.

In response to the notice issued the respondents have appeared. Learned Addl. Government Advocate Mr. K. De for the respondents stated under instructions that offline appeal also can be filed. If such a manual appeal is filed by the petitioner, the same would be accepted by the department and dealt with in accordance with law thereafter.

In view of the said statement, let the petitioner file the appeal before the appellate authority. This petition is, therefore, disposed of without deciding the legality of the impugned order on merits.

(S.G. CHATTOPADHYAY), J

(AKIL KURESHI), CJ

Pulak

HIGH COURT OF TRIPURA



सत्यमेव जयते