

Party Name : M/s. Bipad Nashini Varieties Vs State Of Tripura & Ors.

HONBLE THE CHIEF JUSTICE DEEPAK GUPTA THE HONBLE MR JUSTICE U. B. SAHA

The petitioner, a registered dealer under TVAT Act and Rules made thereunder, has approached this Court for setting aside the alleged illegal order of seizure dated 24.07.2013 (Annexure-P/4 to the writ petition) whereby and whereunder the respondent-Revenue seized the \$\$\$\$Commercial Plywood&&&& of the petitioner on the ground of showing lesser price in the sale invoice. Heard Mr. B.N. Majumder, learned counsel appearing for the petitioner as well as Mr. S. Chakraborty, learned Addl. G.A. appearing on behalf of the respondents-Revenue. Mr. S. Chakraborty, learned Addl. G.A., in his usual fairness, at the very outset submits that the respondent-Revenue will release the seized goods subject to the petitioner-dealer giving an undertaking that he will deposit the proper tax on the seized goods within four weeks of the Assessing Authority finalizing the assessment. Mr. Majumder, learned counsel for the petitioner, has conceded to the aforesaid contention of Mr. S. Chakraborty and assured this Court that the petitioner will give an undertaking to the concerned respondent-Revenue Authority, as proposed by Mr. Chakraborty. In view of the above, we are not expressing any view leaving the issue of undervaluing the plywood to be decided by the respondent No.2. Therefore, we are of the considered opinion that it would not be proper on our part to express any opinion as to the merit of the seizure, as that would ultimately affect the assessment which would be made by the respondent-Revenue. Accordingly, the instant writ petition is disposed of with a direction to the petitioner to furnish an undertaking as proposed by Mr. Chakraborty, to the Commissioner of Taxes, respondent No.2 herein, within a week and on receipt of the said undertaking from the side of the petitioner, the respondent No.2 shall release the seized goods by passing an appropriate order. With the aforesaid order, the instant writ petition is disposed of.