

Party Name : KRISHNAPADA SAHA Vs STATE OF TRIPURA & ANR

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

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By means of this writ petition, the petitioner has directly challenged the assessment order in this Court without either filing an appeal or an application under Section 9 of the Tripura Purchase Tax Act, 1990. Without going into the merits of the case we are of the considered view that the writ petition is not maintainable without availing of the statutory remedies which are available to the petitioner under the Purchase Tax Act. Therefore, the petition is rejected as being not maintainable. However, liberty is reserved to the petitioner to seek such remedy under law as may be available to him.