

**HIGH COURT OF TRIPURA**  
**AGARTALA**

WP(C) No.861/2020

For Petitioner(s) : Mr. D C Roy, Advocate.

For Respondent(s) : Mr. Debalaya Bhattacharjee, Govt. Adv.

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

**\_O\_R\_D\_E\_R\_**

**22/12/2020**

(Akil Kureshi, CJ).

Case of the petitioner is that at the time of purchase of goods GST was already collected from the petitioner by the seller M H Comotrade Private Ltd. Despite this, the GST authorities insisted and collected GST from petitioner all over again. The petitioner is entitled to refund of tax paid twice.

It appears that the petitioner has not applied to the GST authorities for refund of the tax. Whatever be the ground on which the petitioner seeks refund, he has to make an application in accordance with the rules.

Under the circumstances, this petition is disposed of leaving it open for the petitioner to make application for refund before the GST authorities which will be decided in accordance with law.

Petition is disposed of accordingly. Pending application(s), if any, also stands disposed of.

( S G CHATTOPADHYAY, J )

( AKIL KURESHI, CJ )

Sukhendu

