

**HIGH COURT OF TRIPURA
AGARTALA**

WP(C) No.604 of 2023

M/s Gemini Distillers (T) Private Limited

..... Petitioner(s);

Versus

The State of Tripura & others

.....Respondent(s).

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

For Respondent(s) : Mr. Debalay Bhattacharya, G.A.,
Mr. Karnajit De, Addl. G.A.,
Mr. Paramartha Datta, Advocate,
Mr. Raju Datta, Advocate.

**HON'BLE THE CHIEF JUSTICE MR. APARESH KUMAR SINGH
HON'BLE MR. JUSTICE ARINDAM LODH**

Order

19/10/2023

Mr. Talla Venkata Ravi, Commissioner, CGST, Agartala and
Mr. Lalfaktlinga Hrangchal, Additional Commissioner of Taxes & Excise,
Government of Tripura are present pursuant to the order dated 16.10.2023.

Heard Mr. B.N. Majumder, learned senior counsel for the
petitioner, Mr. Paramartha Datta, learned counsel for the CBEC and the
Commissioner, CGST, Agartala and Mr. Debalay Bhattacharya, learned
Government Advocate assisted by Mr. Karnajit De, learned Additional
Government Advocate for the State tax authorities.

The writ petition has been preferred for the following reliefs:

“(i) Issue Rule NISI

(ii) Issue Rule calling upon the respondents or each one of them to show cause as to why Writ in the nature of Certiorari quashing, cancelling setting aside the impugned Demand Orders, dated 27.06.2023 (ANNEXURE 6 to 9) for FY 2017-18, 2018-19, 2019-20 & 2020-21, amounting to over Rs. 11 crores (tax) along with penalty and interest passed by the Respondent No.3 shall not be set aside for being perverse in law, passed without jurisdiction. Imposing illegal levy, moreover, passed in serious breach of principles of natural justice.

(iii) And/or be pleased to pass such other Order or Orders, as this Hon'ble Court deems fit and proper.

(iv) Why cost shall not be imposed for undue harassment

(v) Upon cause shown, if any and upon hearing be further pleased to make the rule absolute.

AND

Pending disposal of the writ petition your lordships may be pleased to stay the impugned Demand Orders, dated 27.06.2023 (ANNEXURE 6 to 9) for FY 2017-18, 2018-19, 2019-20 & 2020-21 and to direct the Respondents not to take any coercive action against the Petitioner in consequence of or in relation to the Impugned Order dated 27.06.2023 passed by the Respondent No.3.”

Mr. Talla Venkata Ravi, Commissioner, CGST, Agartala has made his submissions on the notification vide Circular No.31/05/2018-GST dated 09.02.2018 issued by the Central Board of Excise and Customs (CBEC) [Annexure-13]. Mr. Lalfaktlinga Hrangchal, Additional Commissioner of Taxes & Excise, Government of Tripura however, is not fully abreast with the notifications of the State Government in this regard. As such, he has not in a position to make any submissions on the instant issue.

However, after arguments, Mr. B.N. Majumder, learned senior counsel for the petitioner, seeks permission to withdraw the writ petition in order to avail the appellate remedy in terms of Section 107 of the TGST Act, 2017. He submits that petitioner may be allowed to raise all grounds of law and fact as are permissible in law.

Mr. Paramartha Datta, learned counsel for the CBEC and the Commissioner, CGST, Agartala and Mr. Debalay Bhattacharya, learned Government Advocate for the State, do not have any objection to the prayer.

In that view of the matter, the instant writ petition is permitted to be withdrawn and disposed of with the aforesaid liberty.

Pending application(s), if any, shall also stand disposed of.

(ARINDAM LODH), J

(APARESH KUMAR SINGH), CJ