

**HIGH COURT OF TRIPURA
AGARTALA**

W.P. (C) No.159/2021

For Petitioner(s) : Mr. Biplabendu Roy, Advocate.

For Respondent(s) : Mr. K. Dey, Addl. GA.

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

ORDER

30/03/2021.
(Akil Kureshi, CJ).

Undisputedly against the order of assessment that the petitioner has challenged in this petition, statutory Appeal/Revision is available. The petitioner has approached the High Court without availing such statutory alternative remedy.

Only on this ground, we are not inclined to entertain this petition. The petitioner has raised a ground of the assessment being framed after the period of limitation prescribed under the Tripura Value Added Tax Act had expired. However, prima facie, learned counsel for the petitioner was unable to sustain this contention and further, prima facie, the assessment cannot be stated to be beyond time barring provisions contained in Section 33 of the said Act.

Barring this ground, all other grounds can be raised as well and more conveniently in the Appeal/Revision before the appellate/revisonal authority.

Thus, keeping all contentions including the contention of limitation open, the petitioner is relegated to the appellate/revisional authority.

Petition disposed of accordingly.

(S.G. CHATTOPADHYAY), J

(AKIL KURESHI), CJ

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