

**HIGH COURT OF TRIPURA**  
**A\_G\_A\_R\_T\_A\_L\_A**  
**WP(C) No.701 of 2021**

For Petitioner(s) : Mr. T.K. Deb, Advocate.  
For Respondent(s) : Mr. Bidyut Majumder, Asst. S.G.,  
Mr. P.K. Dhar, Sr. G.A.,  
Mr. K. De, Addl. G.A.

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

**O\_R\_D\_E\_R**

**04/10/2021**

*(Akil kureshi, CJ)*

Petitioner has challenged an appellate order dated 03.12.2020 passed by the Addl. Commissioner of State Tax dismissing the petitioner's appeal against the order of assessment passed by the State Tax officer on the ground that the appeal of the petitioner is not available in the back office portal. Learned counsel for the petitioner submitted that the petitioner had filed the appeal online as well as presented the hard copy of the appeal. If due to the technical reasons such appeal filed online is not available in the back office, the appeal of the petitioner cannot be dismissed.

Issue notice to the respondents, returnable for **22<sup>nd</sup> November, 2021**.

Learned Additional Government Advocate Mr. K. De  
waived notice on behalf of the State respondents.

**(S.G. CHATTOPADHYAY), J**

**(AKIL KURESHI), CJ**

HIGH COURT OF TRIPURA



*Dipesh*

सत्यमेव जयते