

**HIGH COURT OF TRIPURA
AGARTALA**

WP(C) No.124 of 2024

Union of India & another

.....Petitioner(s);

Versus

M/s Tripureshwari Agro Products Pvt. Ltd.

.....Respondent(s).

For Petitioner(s) : Mr. Paramartha Datta, Advocate.

For Respondent(s) : Mr. Sayantan Bose, Sr. Advocate,
Mr. Prabal Kumar Ghosh, Advocate.

**HON'BLE THE CHIEF JUSTICE MR. APARESH KUMAR SINGH
HON'BLE MR. JUSTICE BISWAJIT PALIT**

Order

27/02/2025

During course of submission, issues both on merits and on points of law have been raised by learned counsel for the revenue and respondent-Company. However, certain documents such as the alleged affidavit filed by the respondent-Company forgoing its actionable claim or entitlement are not part of the record. Moreover, the record also does not contain the documents collected during seizure which may have a bearing on the ultimate outcome on these issues i.e. whether the respondent-Company was liable to pay GST or not. Therefore, learned counsel for the revenue Mr. Paramartha Datta is allowed 3(three) weeks' time to obtain the authenticated copy of the records of the assessment proceedings.

Accordingly, let the matter appear after three weeks.

(BISWAJIT PALIT), J

(APARESH KUMAR SINGH), CJ

Pijush/