HIGH COURT OF TRIPURA
AGARTALA

WP(C) No.248/2023

Sri Dulal Chandra Dey, son of Late Biraj Mohan Dey, resident of village-Kamalpur Town, P.O. & P.S.-Kamalpur, Sub-Division-Kamalpur, District-Dhalai Tripura.

…….. Petitioner(s).

V E R S U S

1. The Union of India, represented by its Secretary, Department of Finance, Government of India, having his office at South Block, New Delhi, Pin-110001.

2. The Secretary, Department of Finance, Government of India, having his office at South Block, New Delhi, Pin-110001.

3. The State of Tripura, represented by the Commissioner & Secretary, Revenue Department, (Government of Tripura, having his office at Secretariat Building, Pandit Nehru Complex, P.O.-Kunjaban, P.S.-New Capital Complex, Sub-Division-Agartala, District-West Tripura, PIN-799006.

4. The Commissioner & Secretary, Revenue Department, (Government of Tripura, having his office at Secretariat Building, Pandit Nehru Complex, P.O.-Kunjaban, P.S.-New Capital Complex, Sub-Division-Agartala, District-West Tripura, PIN-799006.

5. The Commissioner of Goods & Service Tax, Government of Tripura, having his office at Secretariat Building, P.O.-Kunjaban, P.S.-New Capital Complex, Sub-Division-Agartala, District-West Tripura, PIN-799006.

6. The Sale Tax Officer, Class-II (Superintendent of Taxes), having his office at Ambassa Level 1, Dhalai Tripura.

……Respondent(s).

For Petitioner(s)	:	Mr. Somik Deb, Sr. Advocate, Mr. J. Samed, Advocate.
For Respondent(s)	:	Mr. Bidyut Majumder, Dy. S.G.I., Mr. Karnajit De, Addl. G.A.

HON'BLE THE CHIEF JUSTICE MR. M.S. RAMACHANDRA RAO
HON'BLE MR. JUSTICE BISWAJIT PALIT

Order

25/02/2026

Since the petitioner has an effective alternative remedy to challenge the impugned orders passed by Appellate Authorities under Section 107 of the SGST Act, 2017, which are appealable under Section 111 of the said Act, before the GST Appellate Tribunal constituted under Section 110 of the

said Act, granting liberty to the petitioner to approach the jurisdictional GST Appellate Tribunal, this Writ Petition is disposed of.

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

(BISWAJIT PALIT, J) **(M.S. RAMACHANDRA RAO, CJ)**

HIGH COURT OF TRIPURA

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सत्यमेव जयते