2026:THC:621-DB

HIGH COURT OF TRIPURA
_A_G_A_R_T_A_L_A_
Cont.Cas(C)No.18 of 2026

Shri Prafulla Das,(71 years), S/o-Lt. Pulin Behari Das,
Legal name:
M/s Prafulla Das, GSTIN:16ACFPD3965J1ZJ,
Resident of 153, Ward No.12, Near Bullet Club, Gouranga Tilla,
Teliamura, Khowai, Tripura(West)-799205
Represented by his son
Shri Sayanta Das, Aadhaar No.546528503782, 153, Ward No.12,
Near Bullet Club, Gouranga Tilla, Teliamura, Khowai District-799205
.....Petitioner(s)

Versus

Shri Surajit Banik, Superintendent of Taxes(State), Charge-Teliamura, Tripura
.....Respondent(s)

For Petitioner(s)	:	Mr. Tapas Kumar Deb, Adv.
For Respondent(s)	:	None.

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

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14/05/2026

In this Contempt Case, the Petitioner alleged willful disobedience of the order dt.31.03.2026 in I.A.01 of 2026 arising out of WP(C)No.43 of 2026.

The said order reads as under :

" Admit.

Issue post admission notice to the respondents.

Mr. P. Gautam, Sr. Government Advocate, accepts notice for all the respondents and waives service.

Having regard to the judgment of the Madras High Court in ***Sharp Tanks and Structurals Pvt. Ltd. V. Deputy Commissioner (GST) (Appeals), Tirunelveli reported in (2025) 34 CENTEX 426(Madras)****, (which lays down that mere uploading of an order in the GST Portal would not suffice and that the respondent ought to choose other modes*

of service also, which would be a proper exercise of the power of the respondents when there are other choices also made available under Section 169 of the Act), no further coercive action shall be taken against the petitioner pursuant to the orders dt.05.11.2025 (Annexure-23 & 24) passed by the respondent No.3.

List the matter for hearing in due course."

Thus, in that order it was directed that further coercive action shall not be taken against the petitioner pursuant to the orders dt.05.11.2025 passed by the respondent No.3.

It is alleged in the Contempt Case that though the said order of this Court has been communicated to the respondent, certain coercive measures were initiated such as withholding of a bill dt.03.11.2015, suspension of the petitioner's registration and freezing the Bank Account of the petitioner.

The application does not disclose on which date any of these events have occurred and no document has been filed supporting these pleas.

Therefore, we are not satisfied that there is a conscious and willful disobedience of the order passed by this Court.

Accordingly, the Contempt Case is dismissed.

No costs.

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

SABYASACHI BHATTACHARJEE
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