

**HIGH COURT OF TRIPURA**  
**AGARTALA**

**WP(C) 102 OF 2023**

**New Tripura Electricals Vrs. The State of Tripura & Ors.**

**Present:**

For the petitioner (s) : Mr. B.N.Majumder, Sr.Advocate.  
Mr. R. Saha, Advocate.

For the respondent (s) : Mr. D. Bhattacharya, G.A.  
Mr. K. De, Addl. G.A.

**HON'BLE THE CHIEF JUSTICE (ACTING)**  
**HON'BLE MR.JUSTICE ARINDAM LODH**

**14.02.2023**

**Order**

The petitioner, by filing the present writ petition has prayed for following reliefs:

*“i) Issue Rule NISI;*

*ii) Issue a Rule calling upon the Respondents and each one of them to show cause as to why a Writ of Certiorari and/or in the nature thereof, shall not be issued, cancelling, quashing, setting aside the impugned show cause notice vide reference No.ZA1608220009060, dated 11.08.2022 (Annexure-2, supra) and the subsequent act of the respondent No.3 for suspending the registration of the petitioner firm under the Goods and Services Tax Act,2017;*

*iii) Issue Rule calling upon the Respondents and each one of them to show cause as to why a Writ of Certiorari and/or in the nature thereof, shall not be issued, mandating/ directing/ commanding the respondent authorities to revoke the suspension of the registration of the petitioner firm under the Goods and Services Tax Act,2017 with immediate effect;*

*iv) Issue a writ in the nature of certiorari calling of records pertaining to the impugned show cause notice vide reference No. ZA1608220009060, dated 11.08.2022 (Annexure-2, supra);*

*v) Issue rule calling upon the respondent and or each one of them to show cause as to why any other appropriate Writ shall not be issued directing the respondents to give complete relief to the petitioner;*

*vi) Pass such other order/orders as this Hon'ble Court deems fit;*

*vii) After hearing the parties be pleased to make the Rule absolute in terms of (i), (ii) and (iii) above.”*

Brief facts of the case are that, the petitioner firm has been carrying on business as a dealer in the name and style ‘New Tripura Electricals’ registered under the State Goods and Services Tax Act and Rules as well as under the Central Goods and Services Tax Act and Rules. The petitioner firm has been running its business within the State of Tripura by purchasing goods, viz, electrical goods from outside the State and selling the same within the State of Tripura. Accordingly, the petitioner used to deposit tax on sale proceeds with its return(s) regularly as per rules and regulations. It is the contention of the petitioner that the respondent no.3 has issued a show cause notice on 11.08.2022 for non-furnishing of the returns for a period of six months. On receiving the said notice, the petitioner, immediately filed its return on 12.08.2022 for the period of January to March,2021-2022 and on 15.09.2022 for the period of April to June 2022-23 along with interest as levied upon the petitioner. But, the petitioner surprisingly came to learn that the registration of the petitioner has already been suspended by the respondent authority w.e.f.11.08.2022. The petitioner submitted an application on 25.11.2022, under the relevant provision of the CGST as well as TGST Act and Rules as framed there under seeking revocation of the suspension of the registration of the firm. But, the respondents’ authority did not revoke the same, resultantly the petitioner is facing acute financial losses in running the business.

Heard Mr. B.N.Majumder, learned senior counsel assisted by Mr. R. Saha, learned counsel appearing for the petitioner and also heard Mr. D. Bhattacharya, learned G.A. assisted by Mr. K. De, learned Addl. G.A. appearing for the respondents.

Mr. Majumder, learned senior counsel submits that on receipt of the show cause notice, the petitioner submitted his return immediately

on 12.08.2022 for the period of January to March, 2021-22 and on 15.09.2022 for the period of April to June 2022-23 along with interest as levied upon the petitioner and prayed for reinstating the registration of the petitioner firm. He further submits that if the returns submitted by the petitioner were incorrect, on that ground the registration of the petitioner may be suspended or cancelled. There was no suspension order only the show cause notice was issued. Mr. Majumder, learned senior counsel further submits that if there were any anomalies found, the concerned authority is at liberty to initiate separate proceeding against the petitioner but, instead the GST portal of the petitioner has been blocked by the respondent authority by suspending the registration of the petitioner firm.

Mr. Bhattacharya, learned G.A. submits that the show cause notice was issued stating that continuously the petitioner was not filing the returns for six months and just on receipt of notice, he has filed return. It cannot be the ground for withholding the suspension order.

Having considered the submissions of learned counsel appearing for the parties, this court is of the view that the respondent authority shall give an opportunity to the petitioner to submit his return for the period the show cause notice dated 11.08.2022 was issued. Further, the respondents are directed to release the GST portal which they have blocked relating to the petitioner. The respondents are at liberty to proceed in the matter in accordance with law.

Accordingly, the instant writ petition stands disposed of in the above terms.

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

**JUDGE**

**CHIEF JUSTICE (ACTING)**