

**HIGH COURT OF TRIPURA
AGARTALA
W.P(C) 248/2023**

Sri Dulal Chandra Dey -----Petitioner(s)
Versus
The Union of India and ors. -----Respondent(s)

For Petitioner	:	Mr. Somik Deb, Sr. Advocate Ms. R. Chakraborty, Advocate
For Respondent(s)	:	Mr. B. Majumder, CGC Mr. K. De, Addl. GA

**HON'BLE THE CHIEF JUSTICE MR. APARESH KUMAR SINGH
HON'BLE MR. JUSTICE ARINDAM LODH
Order**

22/06/2023

Counter affidavit has not been filed by the respondents despite sufficient time granted vide order dated 18.05.2023.

Learned senior counsel for the petitioner submits that the issue has been answered in W.P(C) 399 of 2022 [M/S SR Constructions Vrs. The Union of India & Ors.] by this court vide judgment dated 04.04.2023. The Orissa High Court has also rendered interpretation of the para materia provision i.e. Section 17(5)(d) of the CGST Act, in favour of the assessee vide judgment dated 17.04.2019, though it is sub-judice before the apex court.

Be that as it may, 2 (two) weeks more time is allowed to the respondents to file counter affidavit positively.

List the matter on **18.07.2023**, so that, if so advised, the petitioner may file reply too also.

(ARINDAM LODH),J

(APARESH KUMAR SINGH), CJ