

Mayur R. Parekh

22 Whether Revenue was justified in Passing Assessment Order without considering request of Petitioner for Virtual Hearing due to Corona and insisted for Personal Hearing under the Provisions of Tripura Value Added Tax act ? Held : No The petitioner has challenged an order dated 26.02.2021 passed by the Superintendent of Taxes, Agartala demanding a sum of Rs.1,18,79,583/- by way of unpaid taxes with interest and penalty for the assessment year 2015-16 under Tripura Value Added Tax Act. The petitioner has also challenged an order dated 23rd March, 2021 passed by the Superintendent of Taxes rejecting the petitioners' application for rectification of the assessment order. These orders are challenged primarily on the ground of breach of principles of natural justice which are canvassed by the counsel for the petitioner in following manner: (i) According to the petitioner, after certain hearings before th.....