

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No.5969/2026

[Arising out of impugned final judgment and order dated 05-11-2025 in WP(C) No. 611/2025 passed by the High Court of Tripura at Agarthala]

STATE OF TRIPURA & ORS.

Petitioner(s)

VERSUS

M/S R.G. GROUP & ANR.

Respondent(s)

IA No. 199410/2026 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS and IA No. 199411/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 24-07-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UJJAL BHUYAN
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s) : Mr. Shuvodeep Roy, AOR

For Respondent(s) :

UPON hearing the counsel the Court made the following
O R D E R

1. Delay condoned.
2. We have heard Mr. Shuvodeep Roy, learned counsel for the appellant-State of Tripura.
3. We have perused the impugned order dated 05.11.2025. We are not inclined to interfere with the impugned order dated 05.11.2025 except para 27 thereafter which reads as under:

"The respondent No.4 shall also pay costs of Rs.25,000/- to the petitioner for not passing an order justifying the penalty under Sub-Section (3) of Section 129 of the Tripura State

Goods and Services Tax Act, 2017, and compelling it to pay the penalty to secure the release of the goods. The respondent No.2 and 3 shall look into this conduct of the respondent No.4 in not complying with the mandatory provisions of the Tripura State Goods and Services Tax Act, 2017, and if necessary, initiate disciplinary action against him."

- 4. We deem appropriate to set aside para 27 while maintaining the rest of the impugned order.**
- 5. Subject to the above, Special Leave Petition is disposed of.**
- 6. Pending application(s), if any, shall also stand disposed of.**

**(IRAMNAZ)
COURT MASTER (SH)**

**(CHETNA BALOONI)
COURT MASTER (NSH)**