

S/L 103  
05.08.2021  
Court. No. 2  
cm

WPA 1253 of 2018  
Narsingh Ispat Udyog Pvt. Ltd.  
Vs.  
Sales Tax Officer, ITC Investigation Wing, & Ors.  
(Through Video Conference)

Mr. Piyal Gupta  
... for the petitioner

Mr. A. Ray, Ld. GP  
Mr. S. Mukherjee  
Mr. N. Chatterjee

.... For the State

Both the parties are present.

The issue involved in this writ petition is with regard to Constitution validity of Section 22(12)(db) of the VAT Act, 2003 and the appropriate forum for adjudication of the issue is West Bengal Taxation Tribunal.

Accordingly department is directed to transmit the record of this case to the West Bengal Taxation Tribunal within four weeks.

The department is to act accordingly.

WPA 1253 of 2018 is disposed of.

**(Md. Nizamuddin, J.)**