29.7.2021
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WPA 3907 of 2017

Bijoy Seth
Vs
Joint Commissioner of Sales Tax, 24 Parganas Circle & Ors.

Mr. Rajarshi Chatterjee
… For the Petitioner.
Mr. A. Roy, Ld. GP,
Mr. T.M. Siddiqui,
Mr. D. Ghosh
… For the State.

Both the parties are present and jointly submit that since the issue involved in this writ petition is relating to Constitutionality of Section 22(12)(da) of the West Bengal Value Added Tax, 2003, and the appropriate forum for adjudication of this issue is the West Bengal Taxation Tribunal.

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

WPA 3907 of 2017 is disposed of.

(Md. Nizamuddin, J.)