

S/L 107
05.08.2021
Court. No. 2
cm

WPA 3605 of 2018
Ankika Steels private Limited & Anr.
Vs.
Deputy Commissioner of Commercial
Taxes Esplanade Charge & Ors.
(Through Video Conference)

Mr. Abhijit Das

... for the petitioners

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 3605 of 2018 is disposed of.

(Md. Nizamuddin, J.)