

**29.7.2021**

**ks**  
sl. 64

**WPA 5185 of 2017**

Subhas Chand Bijay Kumar  
Vs  
State of West Bengal & Ors.

Mr. Piyal Gupta  
... For the Petitioner.

Mr. A. Ray, Ld. G.P.,  
Md. T.M. Siddiqui,  
Mr. N. Chatterjee  
... For the State.

Both parties are present.

This matter relates to Entry Tax. The appropriate forum for adjudication of the disputes involved in the writ petition is the West Bengal Taxation Tribunal. Accordingly, the department is directed to transmit the record of this case to the West Bengal Taxation Tribunal.

WPA 5185 of 2017 is disposed of.

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