

S/L 100
21.09.2021
Court. No. 2
cm

WPA 14779 of 2016
SMS Paryavaran Ltd
Vs.
Deputy Commissioner of Commercial Taxes,
Durgapur Charge & Ors.
(Through Video Conference)

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

.... For the State

None appears for the petitioner.

Learned advocate for the State respondents is present.

It has been submitted that the issue involved in this writ petition relates to validity of Section 84 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.

The department is to act accordingly.

WPA 14779 of 2016 is disposed of

(Md. Nizamuddin, J.)