03.08.2021
p.b.
Sl. No.83.

W.P.A. 14879 2016

Aanchal Ispat Limited
Vs.
Joint Commissioner of Commercial Tax, Shibpur Charge & Ors.

(Via Video Conference)

Mr. Avra Mazumder.
........for the petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. Debasish Ghosh.
.......for the State.

Both the parties are present.

It has been submitted that the issue involves in this writ petition relates to the issue of validity of Section 84 of the Value Added Tax Act, 2003 and the appropriate forum for adjudication of the same is the West Bengal Taxation Tribunal.

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

WPA 14879 of 2016 is disposed of.

The department is to act accordingly.

(Md. Nizamuddin, J.)