S/L 98
16.09.2021
Court. No. 2
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WPA 24437 of 2016
Auto Wheelers
Vs.
Sales Tax Officer, Burdwan Charge & Ors.
(Through Video Conference)

Mr. Piyal Gupta
... For the petitioner

Mr. A. Ray, Ld. G.P.
Mr. S. Mukherjee
Mr. D. Ghosh
.... For the State

Both the parties are 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 24437 of 2016 is disposed of.

(Md. Nizamuddin, J.)