5.8.2021
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WPA 26372 of 2017

Eastern Tyre Service & Anr.
Vs
The Deputy Commissioner, Commercial Taxes, College Street Charge & Ors.

Mr. Abhijat Das,
Ms. Rita Mukherjee
... For the Petitioner.
Mr. A. Roy, Ld. GP,
Mr. T.M. Siddiqui,
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.

WPA 26372 of 2017 is disposed of.

(Md. Nizamuddin, J.)