S/L 101
16.09.2021
Court. No. 2
cm

WPA 24610 of 2016
M/s. Modern Hi-Tech Products Pvt. Ltd.
Vs.
Sales Tax Officer, Barrackpore Charge & Ors.
(Through Video Conference)

Mr. A. Ray, Ld. G.P.
Md. T. M. Siddiqui
Mr. D. Ghosh

.... *For the State*

None appears for the petitioner.

Learned advocate for the State respondents 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 24610 of 2016 is disposed of.

(Md. Nizamuddin, J.)