

21.09.2021
p.b.
Sl. No.108.

W.P.A. 24670 of 2016

Alok Garodia
Vs.
Commissioner of Central Excise, Service
Tax & Customs, Durgapur Commissionerate

(Via Video Conference)

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. N. Chatterjee.
.....for the State.

None appears for the petitioner.

Learned advocates for the State respondents are
present.

The dispute relates to amended provision of Section
84 of the West Bengal VAT Act and the rules thereunder
and the appropriate forum for adjudication of the same is
the West Bengal Taxation Tribunal.

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

The writ petition being WPA No.24670 of 2016 is
disposed of.

Department is to act accordingly.

(Md. Nizamuddin, J.)