

23.09.2021
p.b.
Sl. No.112.

W.P.A. 25490 of 2016
With
CAN 1 of 2016
CAN 12174 of 2016
(CANs are not in file)

Techno Perfect (India) & Anr.
Vs.
The Commercial Tax Officer,
Ezra Street & Ors.
(Via Video Conference)

Mr. Anil Kumar Dugar,
Mr. Rajarshi Chatterjee.
.....for the petitioners.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh.
.....for the State.

Heard both the parties.

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.25490 of 2016 is disposed of. The applications being CAN 1 of 2016 and CAN 12174 of 2016 are also disposed of.

Department is to act accordingly.

(Md. Nizamuddin, J.)