

09.07.2021

p.b.  
Sl. No.29.

W.P.A. 28997 of 2017

Starshine Nirman Ptv. Ltd.

Vs.

Joint Commissioner, Sales Tax,  
Central Audit Unit-1 & Ors.

(Via Video Conference)

Mr. A, Ray,  
Mr. S. Mukherjee,  
Mr. Debasish Ghosh,  
Mr. Prithu Dudharia.

.....for the State

None appears on behalf of the petitioner.

Since the matter involves under Section 84 of the West Bengal Value Added Tax Act, 2002, it has been submitted that appropriate forum for adjudication of this dispute is West Bengal Taxation Tribunal.

Department is directed to transmit the records of the case to the West Bengal Taxation Tribunal within four weeks.

The application being WPA No.28997 of 2017 is disposed of.

**(Md. Nizamuddin, J.)**