

16.9.2021

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WPA 28752 of 2016

Ajay Kumar Podder, Proprietor of M/s. Bansal Export
Vs
The State of West Bengal & Ors.

Mr. Supriyo 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 28752 of 2016 is disposed of.

(Md. Nizamuddin, J.)