

16.9.2021

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sl. 116

WPA 29911 of 2016

Vidya Trading Co. & Anr.

Vs

The Senior Joint Commissioner, Sales Tax, Central
Audit Unit & Ors.

Mr. Anil Kumar Dugar,
Mr. Rajarshi Chatterjee

... For the Petitioners.

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 29911 of 2016 is disposed of.

(Md. Nizamuddin, J.)