

**23.7.2021**

**ks**  
sl. 41

**WPA 30633 of 2014**

M/s. Rashtraudhyog Limited & Anr.  
Vs  
State of West Bengal & Anr.

Mr. A. Ray, Ld. G.P.,  
Md. T.M. Siddiqui,  
Mr. N. Chatterjee  
... For the State.

None appears for the petitioners.

Learned Advocates for the respondents are present.

This matter relates to Entry Tax. The appropriate forum for adjudication of the disputes involved in the writ petition is the West Bengal Taxation Tribunal. Accordingly, the department is directed to transmit the record of this case to the West Bengal Taxation Tribunal.

WPA 30633 of 2014 is disposed of.

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