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M.A.T. No.496 of 2019

Macneill Engineering Limited.

Vs.

The Sales Tax Officer, Behala Charge & Ors.

Mr. Rajarshi Chatterjee .... for the appellant.

Mr. T. M. Siddique,
Mr. Debasish Ghosh ... for the respondents.

This intra court appeal is directed against the order dated 17th April, 2017 in W.P. No.26637(W) of 2016.

The learned Advocate appearing for the appellant submitted that the issue involved in this appeal is squarely covered by the decision of this Court in ***M.A.T. 783 of 2017 (ASL Enterprises Ltd. Vs. The Senior Joint Commissioner, Sales Tax, Central Audit Unit & Ors.)*** dated 25th March, 2022.

Thus, following the said decision, the appeal is dismissed and the constitutional validity of the second proviso to Section 84(1) of the West Bengal Value Added Tax Act, 2003 is upheld.

The appellant is granted liberty to file appeal before the concerned appellate authority within 30 days from the date of receipt of server copy of this order and if such appeal is filed and the conditions in Section 84(1) of the Act are complied with, the appellate authority shall entertain the appeal without rejecting the same on the ground of limitation.

No order as to costs.

Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T. S. Sivagnanam, J.)

(Supratim Bhattacharya, J.)