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F.M.A. No.116 of 2022
With
I.A. No.CAN 1 of 2018 (Old CAN 6761 of 2018) (not found)

M/s. Sri Balaji Forest Products Private Limited & Anr.

Vs.

Senior Joint Commissioner, Sales Tax, Kolkta North Circle & Ors.

Mr. Aratrika Roy .... for the appellants.

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

This intra court appeal is directed against the order dated 8th May, 2017 in W.P. No.3727(W) of 2017.

The learned Advocate appearing for the appellants 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 and the connected application being I.A. No.CAN 1 of 2018 (Old CAN 6761 of 2018) (not found), if any, are 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.)

(Hiranmay Bhattacharyya, J.)