WPA 25468 OF 2022

24.11.2022
Sl no. 65
Ct no. 2
P.M.

Modern Electronic
- Vs -
The State of West Bengal & Ors.

Mr. Kaushik Chatterjee,
Mr. Nilanjan Adhikari
... for the petitioner

Md. T.M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee
... for the State

Mr. Kanak Kiran Bandyopadhyay
... for WBSEDCL

Affidavit of service filed by the petitioner is taken on record.

Heard learned advocates appearing for the parties.

Considering their submission and facts and circumstances as appear from record I find that petitioner has made a representation on 5th November, 2019 to the Joint Commissioner, Commercial Tax office/respondent no. 3 making request for assessment for VAT for the period 2016-2017.

Considering the facts and circumstances of this case I am not inclined to entertain this writ petition since I find that the dispute in this case is between the petitioner and the respondent electricity authority arising out of a contract and the matter has nothing to do with the provisions of VAT Act or action of the VAT authority in the matter.

It appears from record that only just one representation has been made three years back before the Joint Commissioner of Commercial Tax on 5th November, 2019 for the assessment of the petitioner under the VAT.

Considering the facts and circumstances of this case and in view of the discussion made above WPA 25468 of 2022 is dismissed.

However, dismissal of this writ petition will not prevent the petitioner from availing any other remedy, if available to the petitioner under the law.

(Md. Nizamuddin, J.)