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29.02.2024

WPTT 9 of 2018

Sri Uttam Agarwal
Vs.
The Sales Tax Officer, Park Street Charge & Ors.

1. Case called out. None appears for petitioner to press the petition.

2. This writ petition has been filed challenging the Constitutional validity of Section 84(1)(b) of the West Bengal Value Added Tax, 2003 and the relevant Rules.

3. We find that the Constitutional validity of Section 84 of the aforesaid Act has already been upheld by the co-ordinate Bench of this Court in MAT 783 of 2017 (ASL Enterprises Ltd. Vs. The Senior Joint Commissioner, Sales Tax, Central Audit Unit & Ors. and other connected appeals). Consequently, respectfully following the aforesaid co-ordinate Bench judgment of this Court, this writ petition is dismissed.

(Surya Prakash Kesarwani, J.)

(Rajarshi Bharadwaj, J.)