Form No. J.(2)
Item No. 02

IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

HEARD ON: 16.07.2024

DELIVERED ON: 16.07.2024

CORAM:
THE HON'BLE MR. CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA

W.P.T.T. 37 of 2024

The Deputy Commissioner, State Tax
Salt Lake Charge & Ors.
Vs.
Primetals Technologies India Pvt. Ltd. & Ors.

Appearance:-
Mr. Anirban Ray, Ld. GP
Md. T.M. Siddique
Mr. Tanoy Chakraborty
Mr. S. Sanyal ....**for the Writ Petitioners**

Ms. Gunja Verma ....**for the respondent No. 1**

<u>JUDGMENT</u>

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

1. This writ petition has been filed by the State challenging an order passed by the West Bengal Taxation Tribunal, Kolkata dated 20th March, 2024.
2. On going through the order, we find that the learned Tribunal had taken note of the second proviso to section 88 of the West Bengal Value Added Tax Act, 2003, which states that any order passed under section 87A or by the

appellate forum constituted by the Commissioner under the first proviso to sub-section (1) of section 84, may be reviewed, either on its own motion or upon an application by the authority which passes such order or by a similar authority to which the matter has been assigned to by the Commissioner.

3. Thus, the tribunal found that there is sufficient power vested with the authority and pointed out that the reasons assigned by the revisional authority to reject the review application is incorrect. In any event, the matter has gone back to the authority for a fresh decision.
4. Therefore, on facts, we find that the order does not call for any interference; however, making it clear that this order confirming the order passed by the learned tribunal shall not be treated as a precedent and has been passed taking into consideration the peculiar facts and circumstances of the case.
5. For the above reasons, the writ petition stands dismissed.
6. Since the original revisional authority has been disbanded on account of the provisions of the Goods and Services Tax Act coming into force, the review application shall be heard by the West Bengal Commercial Taxes Appellate & Revisional Board.
7. No costs.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(HIRANMAY BHATTACHARYYA, J.)

Pallab/KS AR(Ct.)