

MAT 1013 of 2017

**S B Iron Works Pvt. Ltd.
Vs.
Deputy Commissioner of Sales Tax, Central Audit
Unit & Ors.**

Mr. Avra Mazumder
Mr. Samrat Das

... ... for the appellant

1. Heard Shri Avra Mazumder, learned counsel for the appellant/petitioner. None appears for the respondents.
2. Constitutional validity of Section 84 of the West Bengal Value Added Tax, 2003 has 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). Therefore, we do not find any merit in this appeal. Consequently, respectfully following the aforesaid co-ordinate Bench judgment of this Court, this appeal is dismissed.

(Surya Prakash Kesarwani, J.)

(Rajarshi Bharadwaj, J.)