03.12.2024
Item No.11
gd/ssd

MAT/1973/2024
THE MOBILE STORES SERVICES PRIVATE LIMITED
VS
DEPUTY COMMISSIONER, SALES TAXES, BUDGE BUDGE CHARGE & ORS.
IA NO: CAN/1/2024

Mr. Boudhayan Bhattacharyya,
Ms. Stuti Bansal
..for the Appellant.

Md. T.M. Siddiqui,
Mr. Tanoy Chakraborty
..for the State.

1. We have elaborately heard the learned advocates for either of the parties.

2. After considering the submissions on either side and carefully perusing the materials on record, we are of the view that the issue raised in this appeal as well as in the writ petition have to be raised before the appropriate forum, namely, the learned West Bengal Taxation Tribunal. It is seen that the writ petition was filed in the year 2022. At that time the learned West Bengal Taxation Tribunal was not functional. As of now the learned Tribunal is fully functional.

3. Therefore, we are of the view that the writ petitioner/appellant should be permitted to approach the learned West Bengal Taxation Tribunal and raise all plea before the learned West Bengal Taxation Tribunal.

4. Accordingly, the impugned order is set aside and the writ petition as well as this appeal are disposed of giving liberty to the appellant to raise all issues before the learned West Bengal Taxation Tribunal.

5. It is needless to state that the respondents are at liberty to raise all issues both legal and factual before the learned Tribunal.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)