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ss/jks
29.02.2024

MAT 2002 of 2017
With
CAN 1 of 2017 (Old CAN 12148 of 2017)
With
CAN 2 of 2017 (Old CAN 12149 of 2017)

India Tyre & Rubber Company (India) Limited
Vs.
The Deputy Commissioner, Sales Tax, Park Street Charge & Ors.

Mr. Rajarshree Chatterjee
Mr. Govind Jethalie
… … for the appellant

1. Heard Shri Rajarshree Chatterjee, 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.
3. All connected applications are also dismissed.

(Surya Prakash Kesarwani, J.)

(Rajarshi Bharadwaj, J.)