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SM 16.12.2024

WPA 28709 of 2024

Panasonic AVC Networks India Co. Ltd.
Vs.
The Commercial Tax Officer, Bureau of Investigation, (South Bengal), Durgapur Zone & Ors.

Mr. Sumanta Mitra

... for the petitioner

Mr. A. Ray
Md. T. M. Siddiqui
Mr. T. Chakraborty
Mr. S. Sanyal

... for the State

Learned Counsel appearing for the petitioner challenges the impugned order dated 2nd of February, 2024 rejecting it's application for settlement under the West Bengal Value Added Tax Act, 2023.

Learned Counsel appearing for the respondent authorities submits that the petitioner should have approached the West Bengal Taxation Tribunal as the matter relates to West Bengal Value Added Tax.

Heard Learned Counsels for the parties.

The petitioner should have approached the Learned West Bengal Taxation Tribunal instead of this Court, as the West Bengal Value Added Tax is a specified Act and all adjudication and other necessary proceedings are to be dealt by the West Bengal Taxation Tribunal.

The writ petition is disposed of however, liberty is granted to the petitioner to approach the West Bengal Taxation Tribunal and the delay in filing the application by the petitioner before the Tribunal may be condoned by the Tribunal.

All parties shall act in terms of the copy of the order downloaded from the official website of this Court.

(Rajarshi Bharadwaj, J.)