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MAT 2110 of 2017

Ape Power (P) Ltd.
Vs.
Deputy Commissioner, Commercial Taxes & Ors.

1. Case called out. None appears for appellant to press the appeal.

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.)