

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.5481 OF 2016

WITH

WRIT PETITION NO.5482 OF 2016

WITH

WRIT PETITION NO.5503 OF 2016

WITH

WRIT PETITION NO.5567 OF 2016

WITH

WRIT PETITION NO.8303 OF 2016

WITH

WRIT PETITION NO.8581 OF 2016

Zamil Steel Buildings India Pvt.Ltd. ... Petitioner

v/s

The State of Maharashtra and others ... Respondents

Mr V. Sridharan, Sr. Counsel with Mr Prakash Shah, Mr Rahul Thaker, Mr Ansh Desai, Ms Neha Ahuja i/b M/s Prompt Legal for Appellant.

Mr V.A. Sonpal, Special Counsel for Respondent - State.

**CORAM : S.C. DHARMADHIKARI &
B.P. COLABAWALLA JJ.**

Reserved On : 10th October, 2016.

Pronounced On : 23rd December, 2016.

JUDGMENT [PER B. P. COLABAWALLA J.] :-

1. Rule. Respondents waives service. By consent of parties, rule made returnable forthwith and heard finally.

2. In light of our decision in the connected MVXA Tax Appeal No.1 of 2016 decided by us today, the impugned orders in each of these Writ Petitions are set aside and the assessment proceedings are remanded to the Assessing Officer for fresh assessment.

3. The question of classification/rate of tax, entry in the Schedule for sale or deemed sale, if any, of the Rigid Frame Columns shall be governed by the order and judgment passed by us today in MVXA Tax Appeal No.1 of 2016. Other issues arising out of the fresh assessment proceedings shall be considered and decided on merits and in accordance with law.

4. In view of the provisions of Section 23(7), fresh assessment shall not be barred and the Assessing Officer shall have 36 months to complete the fresh assessment from the date hereof.

5. All the contentions of both sides are kept open and to be decided in the assessment proceedings except the question of classification/rate of tax/determination of entry in the Schedule for sale or deemed sale, if any, of the Rigid Frame Columns, which would be governed by our order and judgment in MVXA Tax Appeal No.1 of 2016. Rule is made absolute in the aforesaid terms. However, there shall be no order as to costs.

(B. P. COLABAWALLA J.)

(S. C. DHARMADHIKARI J.)