

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

MAHARASHTRA VALUE ADDED TAX APPEAL NO.56 OF 2016

In

Rectification Application No.113 of 2015

in

VAT Appeal No.992 of 2015

SKM Enterprises Pvt. Ltd.

.... Appellant

Vs.

The State of Maharashtra & Ors.

.... Respondents

Mr. Chandrakant B. Thakar for the Appellant.

Ms Jyoti Chavan, AGP, for Respondent Nos.1 to 3.

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

DATE : OCTOBER 18, 2016

P.C:

1. Having heard Mr. Thakar at some length, we do not think that an appeal challenging the order of part-payment/condition imposed in that regard by the Tribunal raises any substantial question of law. In the facts and circumstances of this case, on a *prima facie* and tentative view, the part-

payment has been determined. We do not think that the condition imposed non-suits the appellant or takes away prejudicially its right of appeal. At best, the Tribunal has balanced the rights and equities. Such an exercise does not raise, in the facts and circumstances of this case, any substantial question of law. The appeal is, therefore, dismissed.

2. Time to comply with the Tribunal's order is extended by six weeks.

(B.P. COLABAWALLA, J.)

(S.C. DHARMADHIKARI, J.)