

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

MAHARASHTRA VALUE ADDED TAX APPEAL NO.62 OF 2016

IN

VAT APPEAL NO.230 OF 2014

AND

MAHARASHTRA VALUE ADDED TAX APPEAL NO.63 OF 2016

IN

VAT APPEAL NO.229 OF 2014

AND

MAHARASHTRA VALUE ADDED TAX APPEAL NO.64 OF 2016

IN

VAT APPEAL NO.227 OF 2014

AND

MAHARASHTRA VALUE ADDED TAX APPEAL NO.65 OF 2016

IN

VAT APPEAL NO.226 OF 2014

AND

MAHARASHTRA VALUE ADDED TAX APPEAL NO.66 OF 2016

IN

VAT APPEAL NO.228 OF 2014

AND

MAHARASHTRA VALUE ADDED TAX APPEAL NO.67 OF 2016

IN

VAT APPEAL NO.231 OF 2014

M/s. B & R. Industrial Automation

Pvt. Ltd.

... Appellant

Vs.

The State of Maharashtra & Anr.

... Respondents

Mr. Chandrakant B. Thakar for the Appellant.

Ms Jyoti Chavan, AGP, for the Respondents.

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

DATE : OCTOBER 18, 2016

P.C:

1. Having heard both sides, we find that these appeals raise substantial questions of law. They are **admitted** on the following substantial questions of law:-

(i) *On the facts and circumstances of the case and considering Memorandum of Understanding between the appellant and its foreign supplier, whether the Tribunal is justified in holding that the amount received from foreign supplier as compensation is towards sale of goods and therefore liable to tax under MVAT Act, 2002?*

(ii) *On the facts and circumstances of the case, when it is admitted fact that no physical transfer of property in any goods has taken place from appellant to its supplier, whether the Tribunal is justified in law in holding that there is sale of replaced part from the appellant to its supplier?*

2. The respondents waive service.

(B.P. COLABAWALLA, J.)

(S.C. DHARMADHIKARI, J.)