

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
MAHARASHTRA VALUE ADDED TAX APPEAL NO. 76 OF 2016
IN
VAT APPEAL NO. 24 OF 2010

The Addl. Commissioner of Sales Tax,
VAT-III, Maharashtra State, Mumbai

... Appellant

Vs.

M/s. FDC Limited, B-8,
MIDC Industrial Area, Waluj,
District Aurangabad

... Respondent

.....
Mr. V.A. Sonpal, Special Counsel for the Appellant.
None for the Respondent.
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**CORAM : S. C. DHARMADHIKARI &
B. P. COLABAWALLA, JJ.**

DATE : DECEMBER 20, 2016.

P.C. :

1. The respondent is absent though duly served. We have perused the order passed by the Tribunal dated 11th April 2016 which is impugned in this Appeal. On a reading thereof, we are of the opinion that, to a limited extent, it raises a substantial question of law. It is admitted on the following substantial question of law:

“Whether in the facts and circumstances of the case, was the Sales Tax Tribunal justified in giving prospective effect to the determination order dated 27.08.2010 passed by Commissioner of Sales Tax, when the schedule entry is specific, clear and unambiguous leaving no possibility or scope of any statutory misguidance or mis-interpretation?”

(B. P. COLABAWALLA, J.)

(S. C. DHARMADHIKARI, J.)