

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

MAHARASHTRA VALUE ADDED TAX APPEAL NO. 71 OF 2016  
IN  
VAT APPEAL NO. 53 OF 2011

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

Vs.

M/s. Weikfield Product Co. (India) Pvt. Ltd. ... Respondent

.....  
Mr. V.A. Sonpal, Special Counsel for the Appellant.

Mr. Chandrakant B. Thakar for the Respondent.  
.....

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

**DATE : DECEMBER 20, 2016.**

**P.C. :**

1. Having heard both sides, we find that the Appeal involves substantial question of law. It is admitted on the following substantial question of law:

(i) Whether the Tribunal was right in law and on facts in holding that the impugned product "Liberty Gold (Sweet Corn Kernels)" is covered by Entry 9 of Schedule A appended to MVAT Act, 2002?

2. Respondent waives service.

(B. P. COLABAWALLA, J.)

(S. C. DHARMADHIKARI, J.)