

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

MAHARASHTRA VALUE ADDED TAX APPEAL NO. 72 OF 2016
IN
VAT APPEAL NO. 54 OF 2011

The Additional Commissioner of Sales Tax,
VAT-III, M.S., 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 this Appeal raises substantial question of law. It is admitted on the following substantial question of law:

- (i) Whether in the facts and circumstances of the case, was the Sales Tax Tribunal justified in granting prospective effect on the mere prayer of Respondent-dealer that he has not collected tax from its customers without pointing out to there being present any ambiguity in the Schedule entry A-9 and in absence of specific statutory misguidance?

2. Respondent waives service.

(B. P. COLABAWALLA, J.)

(S. C. DHARMADHIKARI, J.)