

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

MVAT APPEAL NO. 77 OF 2016

M/s. Reliable Software Systems Pvt. Ltd. ... Appellant

Vs

The State of Maharashtra ... Respondent

Mr. Vinayak Patkar with Mr. Ishaan Patkar i/b M/s. TJS Legal for the Appellant.

Mr. Dushyant Kumar - Asstt. Govt. Pleader for the Respondent - State.

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

TUESDAY, 14TH FEBRUARY, 2017

P.C. :

1 Having heard both sides and perusing the order of the Tribunal, we are of the opinion that the appeal deserves to be admitted on the following substantial questions of law and some of which are also framed in the alternative.

- (1) Whether the download of the Client-side Access Mechanism Software involves any

transfer of property in goods which could be taxed under the provision of the Maharashtra Value Added Tax Act, 2002 ?

(2) Whether there was any transfer of property in goods with respect to the Server-side Software which is used by the appellant itself to process, analyse, sort out and verify the data received from the Stock Exchanges which could have been taxed under the provisions of the Maharashtra Value Added Tax Act, 2002 ?

Alternatively :

(3) Whether the entire turnover of the Appellant can be taxed under the Maharashtra Value Added Tax Act, 2002, even if it is held that there is a sale of software package involved ?

(4) Whether the inter-state turnover ought to be excluded from the demand of tax confirmed by the Hon'ble Tribunal in respect of the year 2005-

06 ?

(5) Whether tax under the Maharashtra Value Added Tax Act, 2002 can be charged in respect of the service tax which was collected qua the information services being provided ?

(6) Whether the interest under Section 30(1) of the Maharashtra Value Added Tax Act, 2002, was validly levied ?

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The Revenue waives service.

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We could not devote further time and dispose of the appeal finally. However, considering the importance of the issue involved, the hearing of the appeal is expedited. The Tribunal to despatch the original record within a period of four weeks from the date of receipt of a copy of this order.

B.P. COLABAWALLA, J. **S.C. DHARMADHIKARI, J.**