

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

MAHARASHTRA VALUE ADDED TAX APPEAL NO. 1 OF 2017
IN
VAT APPEAL NO. 1239 OF 2015 dated 21.03.2016

NEXUS IMPEX ... Appellant

Vs.

The State of Maharashtra & Ors. ... Respondents

.....

Mr. Chandrakant B. Thakar for the Appellant.

Ms. Jyoti Chavan, Assistant Government Pleader for Respondent
Nos. 1 to 3.

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

DATE : FEBRUARY 28, 2017.

P.C. :

1. Having heard Mr. Thakar, learned counsel appearing for the appellant, we are not impressed by his argument that any substantial question of law arises from the order fixing part-payment so as to avail of the right of appeal and obtain an interim stay against recovery of taxes. We hold that the right of appeal is still meaningful and purposeful and not rendered completely illusory by the order of the 1st Appellate Authority and all the more, of the Tribunal balancing the rights and equities. Such an order, therefore, does not raise any substantial question of law as there is no perversity or any error apparent on the face of it. The Appeal is devoid of merits and is dismissed.

2. Time to make payment is extended by 8 weeks and after the compliance is reported, the appeal shall be decided on merits and in accordance with law. Otherwise, all consequences will follow in default.

(B. P. COLABAWALLA, J.)

(S. C. DHARMADHIKARI, J.)

