

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
MAHARASHTRA VALUE ADDED TAX APPEAL NO.47 OF 2016
IN
VAT SECOND APPEAL NO.46 OF 2015**

**WITH
MAHARASHTRA VALUE ADDED TAX APPEAL NO.51 OF 2016
IN
VAT SECOND APPEAL NO.45 OF 2015**

The Additional Commissioner of Sales Tax, VAT-III, M.S., Mumbai Appellant

Vs.

M/s Shrinand Yarns Respondent

Mr. V.A. Sonpal, Special Counsel for the Appellant in both the Appeals.

Mr. Rahul Thakar i/by Mr. C.B. Thakar for the Respondent in both the Appeals.

**CORAM : S.V. GANGAPURWALA AND
G.S. KULKARNI, JJ.**

DATE : 6 JUNE, 2017

PER COURT :

Heard the learned counsel for the respective parties. Upon hearing the learned counsel for the parties, the following substantial question of law arises.

"(a) Whether on the facts and circumstances of the case and on true and correct interpretation of Section 2(4) of the Sales of Goods Act, 1930 defining 'document of title' to goods, was the Tribunal justified in holding that any copy of Lorry Receipt whether it be a drivers' copy or owners' copy is a document of title on which endorsement is made is sufficient for claiming exemption under Section 6(2) read with Section 3(b) of the CST Act, 1956?"

2 Admit.

3 To be heard alongwith Appeal No. 44 of 2016.

(G.S. KULKARNI, J.)

(S.V. GANGAPURWALA, J.)