

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
SALES TAX REFERENCE NO.72 OF 2009  
IN  
REFERENCE APPLICATION NO.71 TO 74 OF 2008  
WITH  
SALES TAX REFERENCE NO.74 OF 2009  
IN  
REFERENCE APPLICATION NO.71 TO 74 OF 2008  
WITH  
SALES TAX REFERENCE NO.78 OF 2009  
IN  
REFERENCE APPLICATION NO.71 TO 74 OF 2008**

The Commissioner of Sales Tax, Mumbai ..Applicant

Vs.

M/s. Manganga Sahakari Sakhar Karkhana Ltd. ..Respondent

Ms. Jyoti Chavan, AGP for the Applicant.

**CORAM: S.V. GANGAPURWALA &  
G. S. KULKARNI, JJ.  
JUNE 13, 2017.**

**P.C.**

1. The learned counsel for the Revenue submits that the reference need not be necessary in the present case and submits that a similar submission was made in Sales Tax Reference No.54/2009 in Reference Application No.71 of 2002 and this Court under order dated 21/3/2017 has accepted the said submission and has returned the reference unanswered.

2. A similar issue is involved in the present reference also. We agree with the reasons stated in order dated 21/3/2017 in Sales Tax Reference No.54/2009.

3. In the light of above and for the reasons stated in order dated 21/3/2017 in Sales Tax Reference No.54/2009, the present reference is also returned unanswered and is accordingly disposed of.

**(G. S. KULKARNI, J.)**

**(S.V. GANGAPURWALA, J.)**