

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

**SALES TAX REFERENCE NO.65 OF 2009
IN
REFERENCE APPLICATION NO.54 OF 2007**

The Commissioner of Sales Tax, Mumbai ..Applicant
Vs.
Menon Pistons Ltd. ..Respondent

Ms. Jyoti Chavan, AGP for the Applicant.

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

JUNE 13, 2017.

P.C.

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The following issues are referred to this Court

- i Whether on the facts and circumstances of the case and on true and correct interpretation of Entry C-I-29 of Part I of Schedule-C, the Tribunal was justified in law in holding that the non-ferrous metal castings as manufactured and sold by the respondents (original appellants) are nothing but non-ferrous metal ingots ?
- ii Whether on the facts and circumstances of the case and on true and correct interpretation of Entry C-I-23 (2), the Tribunal was justified in law in holding that the non-ferrous metal castings, namely aluminum castings manufactured and sold by the respondents (original appellants) are covered by the said entry C-I-23(2) ?
- iii Statement of facts and necessary copies of documents shall accompany the reference.

2. The learned counsel for the Revenue fairly concedes that similar issues as in the present matter were referred by the Division Bench of this Court in the case of *The Commissioner of Sales Tax vs. M/s. Jai Hind Industries Limited* reported in 2015 SCC Online Bom 5716 decided on 30/10/2015.

3. We have perused the judgment of this Court in the case of The Commissioner of Sales Tax (referred to supra). The issues referred to therein are similar to the one referred in the present matter. The said issues are decided against the Revenue.

4. In the light of the above present reference stands disposed of in view of the order passed by this Court in the case of *The Commissioner of Sales Tax* (referred to supra). No costs.

(G. S. KULKARNI, J.)

(S.V. GANGAPURWALA,J.)

