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## IN THE HIGH COURT OF JUDICATURE AT BOMBAY ORDINARY ORIGINAL CIVIL JURISDICTION MAHARASHTRA VALUE ADDED TAX APPEAL NO.5 OF 2016

M/s Mukund Limited .... Appellant

Vs.

The State of Maharashtra & Anr. .... Respondents

Mr. V. Sridharan, Senior Counsel a/w Mr. Rahul Thakkar and Mr. Prakash Shah i/by PDS Legal Advocate for the Appellant.

Mr. V.A. Sonpal, Special Counsel, for the State.

**CORAM**: S.V. GANGAPURWALA AND

G.S. KULKARNI, JJ.

DATE : 6 JUNE, 2017

## PER COURT:

We have heard the learned counsel for the Appellant and the learned counsel for the Respondents. Upon hearing the learned counsel for the parties, the following substantial question of law arises.

"Whether in the facts and circumstances of the case, interest under the CST Act, 1956 can be levied on the Appellant pursuant to a demand arising as a result of the terms and conditions of

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the De-notification dated 21.9.2010, made in pursuance of the SEZ Act, 2005?"

- 2 Admit.
- 3 Learned counsel for the Respondent waives service.

(G.S. KULKARNI, J.)

(S.V. GANGAPURWALA, J.)