

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**ORDINARY ORIGINAL CIVIL JURISDICTION**  
**MAHARASHTRA VALUE ADDED TAX APPEAL NO.20 OF 2017**

Ravikaran Sasture ..... Appellant  
Vs.  
The Commissioner of Sales Tax ..... Respondent

Mr. V. Sridharan, Senior Counsel a/w Mr. Rahul Thakar i/by PDS  
Legal Advocate for the Appellant.

Mr. V.A. Sonpal, Special Counsel a/w Ms. Jyoti Chavan for the  
Respondent-State.

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

**DATE : 6 JUNE, 2017**

**PER COURT :**

Heard the learned counsel for the Appellant and the learned counsel for the Respondent. Amongst other judgments, the learned counsel for the Appellant relies upon the judgments of the Apex Court in the case of Commissioner of Central Excise, Calcutta Vs. Sharma Chemical Works, reported in 2003 (154) E.L.T. 328 and in the case of Commissioner of Central Excise Vs. Wockhardt Life Sciences Ltd., reported in 2012 (277) E.L.T., 299.

2 The following substantial questions of law arises :

“(a) Whether the Appellate Tribunal was correct in concluding that the impugned products i.e. six Ayurvedic medicines and four proprietary medicines in dispute are not classifiable under Entry C-29 of Schedule 'C' to the MVAT Act, 2002 but classifiable under the residuary entry of Schedule -C of the Maharashtra Value Added Tax, 2002 ?

(b) Whether the conclusion of the Appellate Tribunal that the impugned products i.e. six Ayurvedic medicines and four proprietary medicines in dispute are not ayurvedic medicines as described under Entry C-29 of Schedule 'C' to the MVAT Act, 2002 but classifiable under the residuary entry of Schedule-C of the Maharashtra Value Added Tax, 2002 is perverse in the legal sense of the term ?

3 Admit.

( G.S. KULKARNI, J.)

(S.V. GANGAPURWALA, J.)