

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

MAHARASHTRA VALUE ADDED TAX APPEAL NO. 11 OF 2017
WITH
MAHARASHTRA VALUE ADDED TAX APPEAL NO. 12 OF 2017
WITH
MAHARASHTRA VALUE ADDED TAX APPEAL NO. 14 OF 2017

The Addl. Commissioner of Sales Tax } Appellant
versus }
M/s. Procter and Gamble Hygine and }
Healthcare Ltd. } Respondent

Mr. V. A. Sonpal - Special Counsel for the
appellant.

Ms. Manjiri Parasnis for the respondent.

CORAM :- S. C. DHARMADHIKARI &
PRAKASH. D. NAIK, JJ.

DATED :- APRIL 11, 2017

P.C. :-

1. Having heard both sides and perusing the order of the
tribunal, we are of the opinion that the appeals of the Revenue
raise substantial questions of law. They are admitted on the
following substantial questions of law:-

“(i) Whether on true and correct interpretation of
Explanation - 1 to section 2(25) of MVAT Act, 2002
defining “sales price”, was the tribunal justified in holding
that service tax collected from customers does not form
part of sales price for the reason that said explanation
covers only specific levies such as “excise duty”, “customs
duty” and does not specifically cover “service tax” so as to
form part of sales price?

(ii) Whether the tribunal was right in law in holding that judgment of the tribunal in *Sujata Painters* is relevant and applicable in the present case even though facts involved are different?”

2. The respondent waives service.

(PRAKASH.D.NAIK, J.)

(S.C.DHARMADHIKARI, J.)

