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

MAHARASHTRA VALUE ADDED TAX APPEAL NO. 6 OF 2017

The Addl. Commissioner of Sales Tax } Appellant
versus
Viraj Profiles Ltd. } Respondent

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

None for the respondent.

CORAM :- S. C. DHARMADHIKARI &
PRAKASH. D. NAIK, JJ.
DATED :- APRIL 11, 2017

P.C. :-

1. Having heard Mr. Sonpal appearing on behalf of the Revenue-appellant before us and perusing the order of the tribunal, we are of the opinion that the same raises substantial questions of law. The appeal is admitted on the following substantial questions of law:-

> "1. Whether the tribunal was right in law and on facts in holding that because the respondent is entitled to interest under section 53, he is also entitled to interest under section 52 when there is specific bar to grant interest on refund granted under section 51, especially when there was no issue of interest under section 53 in orders of lower authority?
>
> 2. Whether the tribunal was right in law and on facts to rely on its own judgment in *Indo Count Industrie's* case in SA 252 to 254 of 2013, decided on 1st July, 2014 which pertained to interest under section 53 and not under section 52?"

(PRAKASH.D.NAIK, J.) **(S.C.DHARMADHIKARI, J.)**

::: Uploaded on - 13/04/2017 ::: Downloaded on - 08/05/2017 10:33:19 :::