

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION**

**NOTICE OF MOTION NO.524 OF 2015  
IN  
SALES TAX REFERENCE(L)NO.32 OF 2007  
IN  
REFERENCE APPLICATION NOS.54 AND 55 OF 2005  
WITH  
SALES TAX REFERENCE(L)NO.32 OF 2007  
IN  
REFERENCE APPLICATION NOS.54 AND 55 OF 2005**

**WITH**

**NOTICE OF MOTION NO.525 OF 2015  
IN  
SALES TAX REFERENCE(L)NO.31 OF 2007  
IN  
REFERENCE APPLICATION NOS.54 AND 55 OF 2005  
WITH  
SALES TAX REFERENCE(L)NO.31 OF 2007  
IN  
REFERENCE APPLICATION NOS.54 AND 55 OF 2005**

The Commissioner of Sales Tax

..Applicant

(orig.Applicant)

IN THE MATTER BETWEEN

The Commissioner of Sales Tax

..Applicant

Vs.

M/s.K. K. Bagaria

..Respondent

**WITH**  
**NOTICE OF MOTION NO.612 OF 2015**  
**IN**  
**SALES TAX REFERENCE(L)NO.62 OF 2007**  
**IN**  
**REFERENCE APPLICATION NO.6 OF 2006**  
**WITH**  
**SALES TAX REFERENCE(L)NO.62 OF 2007**  
**IN**  
**REFERENCE APPLICATION NO.6 OF 2006**

The Commissioner of Sales Tax ..Applicant  
(orig.Applicant)

IN THE MATTER BETWEEN

The Commissioner of Sales Tax ..Applicant

Vs.

M/s. I. D. I. Canteen ..Respondent

**WITH**  
**NOTICE OF MOTION NO.654 OF 2015**  
**IN**  
**SALES TAX REFERENCE(L)NO.106 OF 2007**  
**IN**  
**REFERENCE APPLICATION Nos.3,4,5 OF 2006**  
**WITH**  
**SALES TAX REFERENCE(L)NO.106 OF 2007**  
**IN**  
**REFERENCE APPLICATION NO.3,4,5 OF 2006**

The Commissioner of Sales Tax ..Applicant  
(orig.Applicant)

IN THE MATTER BETWEEN

The Commissioner of Sales Tax ..Applicant

Vs.

M/s. Agarwal and Company Ltd ..Respondent

**WITH**

**NOTICE OF MOTION NO.844 OF 2015  
IN  
SALES TAX REFERENCE(L)NO.105 OF 2007  
IN  
REFERENCE APPLICATION Nos.3,4,5 OF 2006  
WITH  
SALES TAX REFERENCE(L)NO.105 OF 2007  
IN  
REFERENCE APPLICATION NO.3,4,5 OF 2006**

The Commissioner of Sales Tax ..Applicant

(orig.Applicant)

**IN THE MATTER BETWEEN**

The Commissioner of Sales Tax ..Applicant

Vs.

M/s. Agarwal and Company Ltd ..Respondent

**WITH**

**NOTICE OF MOTION NO.1055 OF 2015  
IN  
SALES TAX REFERENCE(L)NO.29 OF 2007  
IN  
REFERENCE APPLICATION Nos.89 & 90 OF 2003  
WITH  
SALES TAX REFERENCE(L)NO.29 OF 2007  
IN  
REFERENCE APPLICATION Nos.89 & 90 OF 2003**

The Commissioner of Sales Tax

..Applicant  
(orig.Applicant)

IN THE MATTER BETWEEN

The Commissioner of Sales Tax

..Applicant

Vs.

M/s. Prem Bros

..Respondent

WITH

NOTICE OF MOTION NO.1069 OF 2015  
IN  
SALES TAX REFERENCE(L)NO.119 OF 2007  
IN  
REFERENCE APPLICATION No. 77 OF 2004  
WITH  
SALES TAX REFERENCE(L)NO.119 OF 2007  
IN  
REFERENCE APPLICATION NO. 77 OF 2004

The Commissioner of Sales Tax

..Applicant  
(orig.Applicant)

IN THE MATTER BETWEEN

The Commissioner of Sales Tax

..Applicant

Vs.

M/s. Mona Agencies

..Respondent

Mr. Umashanker Upadhyay, Asst. Government Pleader, for  
the Appellant / Applicants in all references.

Mr. Ratan Samal i/b M/s Ratan Samal and Associates, for the Respondent in NMS.524/15 in STRL.32/07.

Mr. S. P. Surte, for the Respondent in NMS612/15 in STRL.62/07.

CORAM :- S.C. DHARMADHIKARI &  
B.P.COLABAWALLA, JJ.  
DATE :- JANUARY 31, 2017.

P. C.:

These Notices of Motion are moved for several reliefs including condonation of delay in filing an application to set aside an order of the Prothonotary and Senior Master under the procedural rules.

2 During the pendency of such Notices of Motion, it is stated that though the Reference Applications and the Sales Tax References seek opinion and answer of this Court on certain questions of law but for various other reasons including that the Revenue involved is insignificant, the advocates have been instructed not to seek any answer or opinion of this Court on the questions of law proposed or

forwarded for this Court's opinion. Such and various others reliefs are set out in a chart which was made over to the Registry.

3 It is in view of these developments that Mr.Upadhyay, learned AGP seeks leave of this Court not to press any of these References.

4 In view of these specific instructions received by Mr. Upadhyay, each of these References are disposed off by keeping all questions and styled as questions of law referred open for decision in appropriate cases.

5 In view of disposal of the References, nothing survives in the above Notices of Motion and the same are disposed off accordingly.

**(B. P. COLABAWALLA, J.) (S. C. DHARMADHIKARI, J.)**