

Annexure-I (Part-A)												
Judgments of Hon. MSTT not Challenged before Hon. Bombay High Court as per Internal Circular 16A of 2022 (Reduction in Litigation)- Keeping the substantial Law Point Open As on 30.09.2025												
Sr. No.	Tribunal order No.	Date of Judgment	Second Appeal No.	Cause Title / Name of the Dealer	Issue Involved	Amount Involved	Date of Acceptance	Bench	Period	F.Y.	TIN	Month
1	B-391/08.06.2023	05.06.2023	RECTI 14/2022 (In VAT SA 332/2019)	Nimco Rata Iron ore and Minerals Exports Pvt Ltd	GOODS RETURN	1486259	08.08.2023	Bench-II	2012-13	2023-24	27940666209V	Aug-23
2	B-901/17.08.2023	08.08.2023	VAT SA 259/2020	Delta Electro Mechanical Works	The issue of supply of HVAC (Heating, Ventilation and Air conditioning) is done for under construction building.	2924661	30.10.2023	Bench-IV	2012-13	2023-24	27960804714V	Oct-23
3	B-264/08.02.2024	15.01.2024	VAT SA 228 /2015	NZ Seasonal Wear Pvt Ltd	Misclassification of Tax Rate	112465	31.05.2024	Bench-II	2009-10	2024-25	27100720991V	May-24
4	B-327/16.02.2024	05.02.2024	VAT SA 772 /2018	Aspen International Pvt Ltd	Branch Transfer	3228163	26.06.2024	Bench-II	2010-11	2024-25	27350531461C	Jun-24
5	B-14/02.01.2024	20.12.2023	VAT SA 802 /2018	Kisan Mouldings Ltd	Tax Rate- PVC Solvent Cement	4822499	31.05.2024	Bench-II	2009-10	2024-25	27870007084V	Jul-24
6	B-14/02.01.2024	20.12.2023	VAT SA 246 /2021	Kisan Mouldings Ltd	Tax Rate- PVC Solvent Cement	4608983	31.05.2024	Bench-II	2012-13	2024-25	27870007084V	Jul-24
7	B-1473/20.12.2023	19.12.2023	RECTI 05 (VAT APP 23/2016) /2022	Gaurav Agro Pipes	Tax Rate- PVC Solvent Cement	1828394	31.05.2024	Bench-II	ARA	2024-25	27371118009V	Jul-24
8	B-1235/04.07.2024	25.06.2024	VAT SA 130 /2021	Jain Pulverisers	Misclassification of Gypsum Tax Rate	5543	23.09.2024	Bench-II	2012-13	2024-25	27450360589V	Sep-24
9	B-1419/25.07.2024	16.07.2024	VAT SA 220 /2019	Radhika Trading Company	Sales Suppression	754215	23.09.2024	Bench-II	2011-12	2024-25	27700217425V	Sep-24
10	B-1419/25.07.2024	16.07.2024	VAT SA 221 /2019	Radhika Trading Company	Sales Suppression	882011	23.09.2024	Bench-II	2012-13	2024-25	27700217425V	Sep-24
11		05.08.2024	VAT SA 596 /2016	Atul Engineering Services	Denial u/r 57(2) (b) and claim u/r 58 (1)		01.10.2024	Nagpur Be	2011-12	2024-25	27550596535V	Oct-24
12	B-1664/04.09.2024	19.08.2024	VAT SA 430 /2019	Kaishar Interiors Pvt Ltd	Penalty	257709	07.11.2024	Bench-II	2008-09	2024-25	27720245738V	Nov-24
13	B-1806/25.09.2024	12.09.2024	VAT SA 62-63 /2023	Royal Carbon Black Pvt Ltd	Works Contract	6648613	26.12.2024	Bench-IV	2015-16	2024-25	27670784261V/C	Dec-24
14	B-2255/11.12.2024	03.12.2024	VAT SA 178 /2018	ACC LTD	Turnover, Taxable ?	3766969	27.12.2024	Bench-IV	2009-10	2024-25	27860344310V	Dec-24
15	B-2157/22.11.2024	21.11.2024	RECTI 01-02 /2023	S.S Traders	ANTI DATED ORDER	2313125 2753470	06.01.2025	Bench-I	2006-07, 2007-08	2024-25	27910558604V	Jan-25
16	B-2268/24.12.2024	11.12.2024	VAT SA 287 /2021	Shree Manav Seva Sangh	Composition Scheme	297566	06.01.2025	Bench-IV	2008-09	2024-25	27510800160V	Jan-25
17	B-2208/03.12.2024	29.11.2024	VAT SA 86 /2023	Clean Wind Power (Satara) PVT Ltd	Set-off	3053556	25.02.2025	Bench-II	2013-14	2024-25	27861008178V	Feb-25
18	B-2213/03.12.2024	29.11.2024	VAT SA 194 /2022	Green Infra Corporate Solar Ltd	Set-off	1252767	28.02.2025	Bench-II	2015-16	2024-25	27411092088V	Feb-25
19	B-2218/04.12.2024	29.11.2024	VAT SA 396 /2023	Green Infra Corporate Solar Ltd	Set-off	1756240	28.02.2025	Bench-II	2014-15	2024-25	27411092088V	Feb-25
20	B-58/09.01.2025	06.01.2025	VAT SA 1264-1267 /2018	Shilpa Caterers Pvt Ltd	Enhancement of Turnover relating to food sales and miscellaneous income	1255771 1847759 3425764 3371135	03.03.2025	Bench-IV	2005-06, 2006-07, 2007-08, 2008-09	2024-25	27130007103V	Mar-25
21	B-33/06.01.2025	14.01.2025	VAT APP 173 & 175 /2021	V U Technologies	Branch Transfer	3830103 4548521	26.03.2025	Bench-IV	2014-15, 2015-16	2024-25	27120545604C	Mar-25
22	B-412/25.02.2025	21.02.2025	VAT SA 234 /2022	PTC India Ltd	Set Off/ITC	922407	10.03.2025	Bench-I	2007-08	2024-25	27130630813V	Mar-25
23	B-411/25.02.2025	21.02.2025	VAT SA 134 /2021	Shree Ram Industries	Set Off/ITC	494100	10.03.2025	Bench-I	2015-16	2024-25	27261067581V	Mar-25
24	B-1484/01.08.2024	29.07.2024	VAT SA 227 /2019	VSR Electrical and Instrument	Set Off/ITC	295893	18.03.2025	Bench-IV	2009-10	2024-25	27500067670V	Mar-25
25	B-168/21.01.2025	16.01.2025	VAT SA 1212 /2018	Bombay Jamnagar Roadlines Pvt Ltd	Turnover-Vat levied on Crane purchase since could not produce RC book and other documents of RTO registration	485067	14.05.2025	Bench-IV	2007-08	2025-26	27161066569V	Apr-25
26	B-569/19.03.2025	19.03.2025	VAT APP 23 /2018	Indo Nissan Foods Pvt Ltd	Cup noodles are classifiable under schedule entry C-107 (iii) (f) of the MVAT Act.	2473885 1152382 570328 174307 132458	09.07.2025	Bench-I	2012-13 2013-14 2014-15 2015-16 2016-17	2025-26	27090651108V	Jul-25
27	B-565/19.03.2025	19.03.2025	VAT SA 164-165 & VAT 30-31 /2020 & 2021	Indo Nissan Foods Pvt Ltd	Cup noodles are classifiable under schedule entry C-107 (iii) (f) of the MVAT Act.	2473885 1152382 174307 132458	09.07.2025	Bench-I	2012-13 2013-14 2015-16 2016-17	2025-26	27520702524V	Jul-25
28	B-148/07.01.2025	09.01.2025	VAT SA 154 /2024	Royal Arts Mumbai	Sales Suppression	46800	01.08.2025	Bench-II	2015-16	2025-26	27090318010V	Aug-25
29	B-34/05.01.2022	22.11.2021	VAT SA 520-521/2019	Zangas KPTL Consortium	The levy of tax on interest and Bank charges hence disallowing the deductions u/r 58(1)(f), as the same is spent out of 1% expences kept by the consortium.	703145 243164	17.09.2025	Bench-V	2007-08 2008-09	2025-26	27970572442V	Sep-25

				Annexure-I (Part-B)			
				NIL			