

Annexure-II (Part-A)

**Judgments of Hon. Bombay High Court not Challenged before Hon. Supreme Court as per Internal Circular 16A of 2022 (Reduction in Litigation)-
Keeping the substantial Law Point Open As on 31.01.2026**

Sr. No.	VAT Appeal/WP	Date of BHC Order	Name of the Dealer	Issue Involved	Amount Involved	Date of Acceptance
1	MVXA 9/2015	07.08.2023	VAISHNAVI HIGHWAY SERVICES	The judgment is accepted under Section 16A as the amount involved is below ₹2 Crores. However, the legal issues involved are kept open for consideration in appropriate cases in the future. (Transfer of right to use and hence covered by definition of Sale under MVAT Act 2002)	92303	Nov-23
2	MVXA 31/2015	07.08.2023	VAISHNAVI HIGHWAY SERVICES	The judgment is accepted under Section 16A as the amount involved is below ₹2 Crores. However, the legal issues involved are kept open for consideration in appropriate cases in the future. (Transfer of right to use and hence covered by definition of Sale under MVAT Act 2002)	1032491	Nov-23
3	MVXA 8/2015	07.08.2023	AUROBINDO HIGHWAY SERVICE	The judgment is accepted under Section 16A as the amount involved is below ₹2 Crores. However, the legal issues involved are kept open for consideration in appropriate cases in the future. (Transfer of right to use and hence covered by definition of Sale under MVAT Act 2002)	236163	Nov-23
4	MVXA 29/2015	07.08.2023	AUROBINDO HIGHWAY SERVICE	The judgment is accepted under Section 16A as the amount involved is below ₹2 Crores. However, the legal issues involved are kept open for consideration in appropriate cases in the future. (Transfer of right to use and hence covered by definition of Sale under MVAT Act 2002)	165091	Nov-23
5	MVXA 12/2015	07.08.2023	AUROBINDO HIGHWAY SERVICE	The judgment is accepted under Section 16A as the amount involved is below ₹2 Crores. However, the legal issues involved are kept open for consideration in appropriate cases in the future. (Transfer of right to use and hence covered by definition of Sale under MVAT Act 2002)	427432	Nov-23
6	MVXA 15/2016	07.08.2023	AUROBINDO HIGHWAY SERVICE	The judgment is accepted under Section 16A as the amount involved is below ₹2 Crores. However, the legal issues involved are kept open for consideration in appropriate cases in the future. (Transfer of right to use and hence covered by definition of Sale under MVAT Act 2002)	225576	Nov-23
7	MVXA 30/2015	07.08.2023	VAISHNAVI HIGHWAY SERVICES	The judgment is accepted under Section 16A as the amount involved is below ₹2 Crores. However, the legal issues involved are kept open for consideration in appropriate cases in the future. (Transfer of right to use and hence covered by definition of Sale under MVAT Act 2002)	267951	Nov-23
8	MVXA 11/2015	07.08.2023	S.N. BAVI HIGHWAY SERVICES	The judgment is accepted under Section 16A as the amount involved is below ₹2 Crores. However, the legal issues involved are kept open for consideration in appropriate cases in the future. (Transfer of right to use and hence covered by definition of Sale under MVAT Act 2002)	83889	Nov-23
9	MVXA 13/2015	07.08.2023	BHAGWAT AND BROTHERS	The judgment is accepted under Section 16A as the amount involved is below ₹2 Crores. However, the legal issues involved are kept open for consideration in appropriate cases in the future. (Transfer of right to use and hence covered by definition of Sale under MVAT Act 2002)	244442	Nov-23
10	MVXA/04/2022	26.07.2023	SANMAN TRADE IMPEX	The judgment is accepted under Section 16A as the amount involved is below ₹2 Crores. However, the legal issues involved are kept open for consideration in appropriate cases in the future. (Dealer claimed deduction on account of stock transfer sale from the turnover of sale in the state of Maharashtra by production of declaration in Form F for f.y. 2010-11. But after received intimation from state of Rajasthan state authority that though notification dated on 18.03.2016 that said declaration are declared as obsolete and invalid. His claim of branch transfer disallowed as u/s 6A of CST Act.(first appeal is set aside by Tribunal))	8436916	Sep-23
11	W.P 248/2020		Union Bank of India	First Charge over receipts under SARFAESI Act	8144504	Nov-24

			Annexure-II (Part-B)			
			NIL			