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 31.01.2026

Sr. No.	Tribunal order No.	Date of Judgment	Second Appeal No.	Cause Title / Name of the Dealer	Issue Involved	Amount Involved	Date of Acceptance
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
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
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
4	B-327/16.02.2024	05.02.2024	VAT SA 772 /2018	Aspen International Pvt Ltd	Branch Transfer	3228163	26.06.2024
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
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
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
8	B-1235/04.07.2024	25.06.2024	VAT SA 130 /2021	Jain Pulverisers	Misclassification of Gypsum Tax Rate	5543	23.09.2024
9	B-1419/25.07.2024	16.07.2024	VAT SA 220 /2019	Radhika Trading Company	Sales Supression	754215	23.09.2024
10	B-1419/25.07.2024	16.07.2024	VAT SA 221 /2019	Radhika Trading Company	Sales Supression	882011	23.09.2024
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
12	B-1664/04.09.2024	19.08.2024	VAT SA 430 /2019	Kaishar Interiors Pvt Ltd	Penalty	257709	07.11.2024
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
14	B-2255/11.12.2024	03.12.2024	VAT SA 178 /2018	ACC LTd	Turnover, Taxable ?	3766969	27.12.2024
15	B-2157/22.11.2024	21.11.2024	RECTI 01-02 /2023	S.S Traders	ANTI DATED ORDER	2313125 2753470	06.01.2025
16	B-2268/24.12.2024	11.12.2024	VAT SA 287 /2021	Shree Manav Seva Sangh	Composition Scheme	297566	06.01.2025
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
18	B-2213/03.12.2024	29.11.2024	VAT SA 194 /2022	Green Infra Corporate Solar Ltd	Set-off	1252767	28.02.2025
19	B-2218/04.12.2024	29.11.2024	VAT SA 396 /2023	Green Infra Corporate Solar Ltd	Set-off	1756240	28.02.2025
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
21	B-33/06.01.2025	14.01.2025	VAT APP 173 & 175 /2021	V U Technologies	Branch Transfer	3830103 4548521	26.03.2025
22	B-412/25.02.2025	21.02.2025	VAT SA 234 /2022	PTC India Ltd	Set Off/ITC	922407	10.03.2025
23	B-411/25.02.2025	21.02.2025	VAT SA 134 /2021	Shree Ram Industries	Set Off/ITC	494100	10.03.2025
24	B-1484/01.08.2024	29.07.2024	VAT SA 227 /2019	VSR Electrical and Instrument	Set Off/ITC	295893	18.03.2025
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 docunents of RTO registration	485067	14.05.2025
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 (ii) (f) of the MVAT Act.	2473885 1152382 570328 174307 132458	09.07.2025
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 (ii) (f) of the MVAT Act.	2473885 1152382 174307 132458	09.07.2025
28	B-148/07.01.2025	09.01.2025	VAT SA 154 /2024	Royal Arts Mumbai	Sales Supression	46800	01.08.2025
29	B-34/05.01.2022	22.11.2021	VAT SA 520-521/2019	Zangas KPTL Consortium	Hon'bl MSTT allowed the appeal and deleted tax levied in Bank charges and Interest paid to Bank. As per Judgment the Bank charges and Interest paid to Bank is allowable deduction u/r 58(1)	703145 243164	17.09.2025
30	B-1447/11.08.2025	07.08.2025	VAT SA 351/2024	Kisan Moulding Ltd	Misclassification of Tax Rate -PVC Solvent, Cement and Protection of its tax liability	9083741	15.10.2025
31	B-1448/11.08.2025	07.08.2025	VAT Sa 14-15/2025	Kisan Moulding Ltd	Misclassification of Tax Rate -PVC Solvent, Cement and Protection of its tax liability	14532601	15.10.2025
32	B-1625/24.09.2025	04.07.2025	VAT SA 60/2024	Mumbai Aviation fuel farm facility Pvt Ltd	MSTT deleted the penalty to the tune of Rs. 8721868/- which was levied by Assessing Authority for filing of wrong refund application. MSTT directed appellant to deposit remaining tax & Interest to the tune of Rs. 8250 & 6951 respectively. Matter remanded back to FAA	8736244	15.10.2025
33	B-1719/17.10.2025	16.10.2025	VAT SA 531/2019	Printacraft Printers	The issue of involved in this case is denial of ITC at Rs. 148874/- under MVAT Act on the grounds of unavailability of proper information of "Sales and Purchase" MSTT has allowed the appeal in favour of dealer and has observed that appealate has submitted proper invoices and appealants vendor has filed return and no dues are pending against him. hence ITC needs to be granted.	299609	03.12.2025
34	B-1721/17.10.2025	15.10.2025	VAT SA 135-136 of 2025	R.R. Engineering	The issue invovled in this case for the F.Y. 2014-15 is sale suppression by appealant as per J1 J2 mismatch and for the F.Y. 2016-17 the issue involved "liability against asked to pay in 704 & ITC disallowance as per J1J2 mismatch.	59512, 205699	24.12.2025
35	B-1622/23.09.2025	23.09.2025	VAT APP 35 of 2021	Work Stores Ltd	Dispute of Tax Liability of Gift Voucher	5649000	24.12.2025
36	B-1939/29.12.2025	29.12.2025	VAT SA 128/2025, VAT SA 251/2023 & VAT SA 518/2022	Bharat Heavy Plate and Vessels Ltd	whether the value of goods fabricated and dispatched from the appellant's vishakhapatanam unit to customers in Maharashtra, pursuant to a prior works contract and against C-forms, is liable to be included in the taxable Turnover of works contract in the state of Maharashtra, or whether such turnover is eligible for deduction under section 8 of the MVAT Act as an interstate sale occasioned during execution of a works contract.	8407137, 4651572	02.02.2026

				Annexure-I (Part-B)			
				NIL			