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

SALES TAX APPLICATION NO. 11 OF 2015
WITH
SALES TAX APPLICATION NO. 12 OF 2015

M/s. Melodean Exports Ltd.	**}**	**Applicants**
versus		
The State of Maharashtra	**}**	**Respondents**

Ms. Nikita Badheka with Mr. Parth Badheka
i/b. Mr. Mukund M. Vaidya for the Applicant.

Mr. B. B. Sharma – AGP for the Respondents.

CORAM :- S. C. DHARMADHIKARI &
B. P. COLABAWALLA, JJ.

DATED :- SEPTEMBER 29, 2015

P.C. :-

Having heard both sides and finding that the Tribunal has considered the issue by applying the law laid down by the Hon'ble Supreme Court in concluding that DEPB licence can be termed as goods and therefore attract the tax in terms of the Bombay Sales Tax Act, 1959, we do not think that the Application would raise any question of law. There is thus a settled position or principle of law applied by the Tribunal in arriving at the above conclusion. Once that is arrived at by applying the legal principles to the facts and circumstances of the case, then, the Tribunal's order to that effect raises no question of law. The Applications are dismissed.

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

CERTIFICATE

Certified to be true and correct copy of the original signed judgment/order.