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

SALES TAX APPLICATION NO. 13 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. D. A. Nalawade – Government Pleader with Mr. B. B. Sharma – AGP for Respondents.

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

DATED :- SEPTEMBER 29, 2015

P.C. :-

Having heard both sides and perusing the orders passed by the authorities under the Bombay Sales Tax Act, 1959, we are of the view that the order of the Tribunal raises a question of law. The Tribunal ought to have referred the following question of law for opinion and answer by this Court:-

> "Q. 1 Whether on the facts, circumstances and evidence on record, the Tribunal was justified in law and in fact in coming to the conclusion that the order under section 33(3) dated 31st March, 2006 for the year 2002-03 was a reassessment order for the year 2002-03 and not the assessment order."

2) The Tribunal should now refer the same and also forward the statement of case and relevant papers within a period of eight

weeks from the date of receipt of copy of this order. The Application is accordingly disposed of.

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

CERTIFICATE

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