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

SALES TAX APPLICATION NO. 17 OF 2015

M/s. Poly Petrochem Pvt. Ltd.	**}**	**Applicant**
versus		
The State of Maharashtra and Anr.	**}**	**Respondents**

Mr. C. B. Thakar for the Applicant.
Ms. Uma Palsuledesai-AGP for Respondents.

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

DATED :- SEPTEMBER 29, 2015

P.C. :-

Having heard both sides, we find that this application and arising out of the Tribunal's order dated 29th October, 2014 raises the following questions of law:-

> "1) On the facts and circumstances of the case and the legal position under the BST Act, 1959, whether the Tribunal is justified in law in holding that no appeal is maintainable from the order passed under section 20(7A) of the BST Act, 1959?
>
> 2) When there is no non-obstante clause in section 20(7A) and also section 56 do not debar appeal from order passed under section 20(7A), whether the Tribunal is justified in holding that the order passed by the Commissioner of Sales Tax under section 20(7A) is final and no appeal is maintainable against the said order before the Tribunal?"

2) The Tribunal should take steps in accordance with this order and forward statement of case and relevant papers within eight weeks from the date of receipt of a copy of this order.

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

CERTIFICATE

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