Shephali

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
SALES TAX APPLICATION NO. 27 OF 2015
IN
REFERENCE APPLICATION NO. 83 OF 2015
WITH
SALES TAX APPLICATION NO. 28 OF 2015
IN
REFERENCE APPLICATION NO. 84 JOF 2015

M/s. Avdel (India) Pvt. Ltd. ...Applicant
Versus
The State of Maharashtra & Anr. ...Respondents

Mr. C. B. Thakar, *for the Applicant in both Applications.*
Mr. V. A. Sonpal, Special Counsel, *a/w Mr. B. B. Sharma, AGP for the Respondents in both Applications.*

CORAM: S.C. DHARMADHIKARI & G.S. PATEL, JJ.
DATED: 9th February 2016

PC:-

1. Having heard both sides and perusing the order passed by the Tribunal, we are of the opinion that this application deserves to be granted.

2. The Tribunal has already referred one question of law for opinion and answer of this Court as is apparent from the operative order at page 72 of the paper-book.

3. Since the two questions that are proposed by the Applicant arise out of the same transaction and same order of the Tribunal but are also questions of law that we direct the Tribunal to refer the same to this Court. The following questions, therefore, shall be referred by the Tribunal:

> "1) Whether in the facts and circumstances of the present case, Hon'ble Maharashtra Sales Tax Tribunal is justified in disallowing exemption under Section 5(2) of the Central Sales Tax Act, 1956 to impugned transactions?
>
> 2) On the facts and circumstances of the case, when the differential dues have arisen due to difference of interpretation, whether Hon'ble Tribunal is justified in maintaining interest at 50% and not allowing full/substantial remission of interest?"

4. All the steps, including forwarding a statement of case and related records shall be taken by the Tribunal within a period of eight weeks from the date of receipt of a copy of this order.

(G. S. PATEL, J.) **(S. C. DHARMADHIKARI, J.)**