

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

**SALES TAX REFERENCE NO. 26 OF 2010
IN
REFERENCE APPLICATION NO. 36 OF 2007**

The Commissioner of Sales Tax .. Applicant
v/s.
M/s. American Dry Fruit Stores .. Respondent

**WITH
SALES TAX REFERENCE NO. 36 OF 2010
IN
REFERENCE APPLICATION NO. 74 OF 2007**

The Addl. Commissioner of Sales Tax .. Applicant
v/s.
M/s. Dilipkumar V. Lakhi .. Respondent

**WITH
SALES TAX REFERENCE NO. 50 OF 2010
IN
REFERENCE APPLICATION NO. 04 OF 2007**

The Commissioner of Sales Tax .. Applicant
v/s.
M/s. Sajjan Impex Pvt. Ltd. .. Respondent

**WITH
SALES TAX REFERENCE NO. 126 OF 2011
IN
REFERENCE APPLICATION NO. 87 OF 2006**

The Commissioner of Sales Tax .. Applicant
v/s.
M/s. Shakti Textile Engineers Pvt. Ltd. .. Respondent

**WITH
SALES TAX REFERENCE NO. 60 OF 2012
IN
REFERENCE APPLICATION NO. 23 OF 2012**

The Commissioner of Sales Tax	.. Applicant
v/s.	
M/s. Tata Motors Ltd.	.. Respondent

**WITH
SALES TAX REFERENCE (L) NO. 36 OF 2007
IN
REFERENCE APPLICATION NO. 156 OF 2003**

The Commissioner of Sales Tax	.. Applicant
v/s.	
M/s. Haute Couture	.. Respondent

**WITH
SALES TAX REFERENCE (L) NO. 51 OF 2007
IN
REFERENCE APPLICATION NO. 51 OF 2003**

The Commissioner of Sales Tax	.. Applicant
v/s.	
M/s. Century Enka Ltd.	.. Respondent

**WITH
SALES TAX REFERENCE (L) NO. 64 OF 2007
IN
REFERENCE APPLICATION NO. 39 OF 2005**

The Commissioner of Sales Tax	.. Applicant
v/s.	
M/s. Bombay Dyeing & Mfg. Co. Ltd.	.. Respondent

Ms. Jyoti Chavan, AGP for the applicant/s
Ms. Nikita Badheka for the respondent

**CORAM : S.V. GANGAPURWALA &
G.S. KULKARNI, J.J.**

DATED : 20th JUNE, 2017

PC.

1. The learned Counsel for the Revenue as well as the respondent submit that the issue referred to in the present matters is covered by the judgment and order of the Apex Court in Civil Appeal No.1798 of 2005, decided on 08.11.2016 (*Commercial Tax Officer & Ors. Vs. State Bank of India & Anr.*). Pursuant to the said judgment of the Apex Court, this Court has decided Sales Tax Reference No.24 of 2009, in which the same issue as involved as in the present Reference. The same is decided by this Court on 21st March, 2017 in Sales Tax Reference No.24 of 2009 in Reference Application No.16 of 2003.

2. In the light of the above, the issue referred to this Court need not be answered separately and would be covered by the judgment of the Apex Court in *Commercial Tax Officer & Ors.* (supra) and order of this Court in Sales Tax Reference No.24 of 2009 in Reference Application No.16 of 2003. The said issue has been answered

against the Revenue.

3. In these circumstances, these Sales Tax References are also answered accordingly and are disposed of.

(G.S. KULKARNI, J.)

(S.V. GANGAPURWALA, J.)