

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

SALES TAX REFERENCE NO. 22 OF 2009

The Commissioner of Sales Tax	}	Applicant
versus		
M/s. Rio Company	}	Respondent

Ms. Jyoti Chavan – Assistant Government
Pleader for the applicant.

Ms. Nikita Badheka with Mr. Parth
Badheka for the respondents.

**CORAM :- S. C. DHARMADHIKARI &
PRAKASH. D. NAIK, JJ.**

DATED :- APRIL 18, 2017

P.C. :-

1. This is a reference at the instance of the Revenue. The tribunal has referred the following question of law for opinion and answer by this court:-

“Whether on the facts and in the circumstances of the case and on a true and correct interpretation of Entry 27 of Schedule - 'C' Part - II of the Bombay Sales Tax Act, 1959 was the tribunal justified in law in holding that “White Venegar” is covered by the scope of the said entry?”

2. When this reference was called out, Ms. Chavan appearing for the Revenue very fairly states that considering the plight of the respondent, which is a sole proprietary concern and the sole proprietor of which is facing a terminal illness, the Revenue, in

the peculiar facts and circumstances of the case, does not seek any answer and opinion of this court on the above reproduced question.

3. In the light of this stand of the Revenue, by keeping the question open for decision in an appropriate case, we dispose of the present reference.

(PRAKASH.D.NAIK, J.)

(S.C.DHARMADHIKARI, J.)