

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

**SALES TAX REFERENCE (L) NO. 99 OF 2007
IN
REFERENCE APPLICATION NO. 96 TO 109 OF 2003
WITH
SALES TAX REFERENCE (L) NO. 112 OF 2007
IN
REFERENCE APPLICATION NO. 96 TO 109 OF 2003**

The Commissioner of Sales Tax .. Applicant

v/s.

M/s. S.H. Kelkar & Co. Ltd. .. Respondent

Mr. Vinayak Patkar for the applicant
Ms. Jyoti Chavan, AGP for the respondent

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

DATED : 20th JUNE, 2017

PC.

1. The learned Counsel for the Revenue and the respondent are *ad-idem* that the issues referred in the present References are covered by the judgment of this Court, dated 27th November, 2014 in Sales Tax Reference No.47 of 2009 with other connected References.

The said issues were answered in favour of the assessee.

2. In the light of the above and for the reasons given in the

judgment dated 27th November, 2014 in Sales Tax Reference No.47 of 2009 with other connected References, the present References are also answered accordingly and in favour of the assessee.

3. Accordingly, both the Sales Tax References are disposed of.
No costs.

(G.S. KULKARNI, J.)

(S.V. GANGAPURWALA, J.)