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

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

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

DATED : 20th JUNE, 2017

P.C.

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.)**