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

MAHARASHTRA VALUE ADDED TAX APPEAL NO.4 OF 2017
AND
MAHARASHTRA VALUE ADDED TAX APPEAL NO.7 OF 2017
AND
MAHARASHTRA VALUE ADDED TAX APPEAL NO.8 OF 2017

Aluplex India Private Limited .... Appellant
Vs.
The Commissioner of Sales Tax/
Maharashtra Value Added Tax,
Mumbai .... Respondent

Mr. Prithwiraj Choudhari with Ms Sharon Patole for the Appellant.
Ms Jyoti Chavan, AGP, for the Respondent-State.

CORAM: S.C. DHARMADHIKARI &
B.P. COLABAWALLA, JJ.

DATE **:** MARCH 21, 2017

P.C:

Having heard the learned Advocate appearing in support of these appeals which are directed against the order of part-payment, we are of the opinion that there is no substantial question of law raised for our consideration. At the stage of part-payment only a *prima facie* and tentative view is taken. However, given the position that there is a view taken by this Court already in Sales Tax Reference No.55 of 2014 {**M/s. Permasteelisa (India) Pvt. Ltd. V/s. State of Maharshtra & Others**}, decided on 6-5-2016, then, the direction to secure the disputed amount is, therefore, neither arbitrary nor capricious. It cannot be termed as perverse either. In the circumstances, no substantial question of law arises from such a direction. The appeals are dismissed.

(B.P. COLABAWALLA, J.) (S.C. DHARMADHIKARI, J.)