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

MAHARASHTRA VALUE ADDED TAX APPEAL NO. 8 OF 2015

Aurobindo Highway Services

....Appellant

V/s.

The State of Maharashtra

...Respondents

ALONGWITH

MAHARASHTRA VALUE ADDED TAX APPEAL NO. 9 OF 2015

Vaishnavi Highway Services

....Appellant

V/s.

The State of Maharashtra

...Respondents

ALONGWITH

MAHARASHTRA VALUE ADDED TAX APPEAL NO. 11 OF 2015

S.N. Bavi Highway Services

....Appellant

V/s.

The State of Maharashtra

...Respondents

ALONGWITH

MAHARASHTRA VALUE ADDED TAX APPEAL NO. 12 OF 2015

Aurobindo Highway Services

....Appellant

V/s.

The State of Maharashtra

...Respondents

ALONGWITH

MAHARASHTRA VALUE ADDED TAX APPEAL NO. 13 OF 2015

Bhagwat and Brothers

....Appellant

V/s.

The State of Maharashtra

...Respondents

ALONGWITH

MAHARASHTRA VALUE ADDED TAX APPEAL NO. 15 OF 2016

Aurobindo Highway Services

....Appellant

V/s.

The State of Maharashtra

...Respondents

**ALONGWITH
MAHARASHTRA VALUE ADDED TAX APPEAL NO. 29 OF 2015**

Aurobindo Highway Services	Appellant
V/s.	
The State of Maharashtra	...Respondents

**ALONGWITH
MAHARASHTRA VALUE ADDED TAX APPEAL NO. 30 OF 2015**

Vaishnavi Highway Services	Appellant
V/s.	
The State of Maharashtra	...Respondents

**ALONGWITH
MAHARASHTRA VALUE ADDED TAX APPEAL NO. 31 OF 2015**

Vaishnavi Highway Services	Appellant
V/s.	
The State of Maharashtra	...Respondents

Mr. Kevin Shah i/b Mr. C.B. Thakar for Appellant in all Appeals.

**CORAM : K.R. SHRIRAM &
FIRDOSH P. POONIWALLA, JJ.
DATED : 7th AUGUST 2023**

P.C. :

1. In the judgment pronounced on 1st August 2023 in Paragraph No.2 *MVXA/15/2015* to be corrected to read as *MVXA/15/2016*.

2. Rest of the judgment remains unaltered. Original judgment to be corrected accordingly.

(FIRDOSH P. POONIWALLA, J.)

(K.R. SHRIRAM, J.)