Chaitanya

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

MAHARASHTRA VALUE ADDED TAX APPEAL NO. 13 OF 2025
IN
VAT SECOND APPEAL NO. 121 OF 2018

The Additional Commissioner of Sales Tax … Appellant

Versus

Garware Polyester Ltd. … Respondent

Ms. Jyoti Chavan, Addl.G.P. a/w Mr. Himanshu Takke, A.G.P., for Appellant.
Mr. C. B. Thakar, for Respondent.

CORAM : M.S. Sonak &
Advait M. Sethna, JJ.

DATED : 18 September 2025

PC:-

1. Heard learned counsel for the parties.

2. The Appellant had proposed the substantial questions of law set out in paragraph 34 of the Appeal memo.

3. However, Ms. Chavan very fairly points out that such questions stand answered against the Appellant (Revenue), in the order dated 01 November 2023 disposing of Maharashtra Value Added Tax Appeal (L) No. 12814 of 2022. She places such order on record.

4. On perusing the order made by the Co-ordinate Bench of this Court, we are satisfied that the questions now proposed in this Appeal stand answered against the Appellant (Revenue). Accordingly, there is no point in admitting this Appeal.

5. Accordingly, by following the order made by the Co-ordinate Bench, we dismiss this Appeal without any costs order.

(Advait M. Sethna, J) **(M.S. Sonak, J)**