

Sayali

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

MAHARASHTRA VALUE ADDED TAX APPEAL NO. 19 OF 2025

SAYALI
DEEPAK
UPASANI

Digitally signed by
SAYALI DEEPAK
UPASANI
Date: 2025.12.04
19:18:29 +0530

The Additional Commissioner of ...Appellant
State Tax VAT-I, M. S. Mumbai

Versus

M/s. Finolex Industries Ltd ...Respondent

Mr Himanshu Takke, AGP for State of Maharashtra, for
Appellant.

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

DATED: 04 DECEMBER 2025

PC:-

1. Heard Mr. Takke, the learned Counsel for the Appellant.
2. Considering the orders made by us in MVXA No. 16 of 2025 and also we have satisfied that the issue raised in this Petition is covered by the Co-ordinate Bench decision in **The Additional Commissioner of Sales Tax V/s. Garware Polyester Ltd.¹** in favour of the Assessee and against the Revenue.
3. Accordingly, we dismiss this Appeal because it involves no substantial questions of law.

(Advait M. Sethna, J)

(M.S. Sonak, J)

¹ MVXA/L/12814/2022