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SAYALI DEEPAK UPASANI

Digitally signed by SAYALI DEEPAK UPASANI
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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

MAHARASHTRA VALUE ADDED TAX APPEAL NO. 16 OF 2025

The Additional Commissioner of State Tax Maharashtra …Appellant

Versus

Eurotex Industries and Exports Ltd …Respondent

Mr Amar Mishra, AGP for State of Maharashtra , for Appellant.
Mr C. B. Thakar, for Respondent.

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

DATED: 04 DECEMBER 2025

PC:-

1. Heard the learned Counsel for the parties.

2. On 18 September 2025, we have heard the learned Counsel for the parties and made the following order in this Appeal:-

> *"1. Ms. Chavan appears for the Appellant and Mr. C. B. Thakar appears for the Respondent.*
>
> *2. At the request of Mr. Thakar, and in order to enable the parties to consider the decision in the case of **The Additional Commissioner of Sales Tax V/s. Garware Polyster Ltd.**[1], we post this matter on 25 September 2025."*

3. Today, Mr. Mishra submits that the decision in Garware Polyester Ltd. (supra) referred to in our order of 18 September

[1] MVXA/L/12814/2022

2025 made by Co-ordinate Bench, does not consider the provisions of Section 91(1) of the MVAT Act. He therefore submits that we must consider admitting this Appeal.

4. Admittedly, the decision of the Co-ordinate Bench of this Court in Garware Polyester Ltd. (supra) was not challenged by the State Government. Therefore, on the ground that there is no reference to Section 91(1), there is no question of diluting the precedential value of the said decision or re-agitating the said issue in this Appeal. We are satisfied that the issue raised in this Appeal is covered by the Co-ordinate Bench of this Court in the case of Garware Polyester Ltd. (supra).

5. In a similar Appeal i.e. MVXA No. 13 of 2015 in VAT Second Appeal No. 121 of 2018 in the case of the *Additional Commissioner of Sales Tax Vs. Garware Polyester Ltd* disposed of on 18 September 2025, the Revenue had conceded that the point involved stood answered against the Revenue by the order dated 01 November 2023 disposing of Maharashtra Value Added Tax Appeal (L) No. 1281 of 2022.

6. Accordingly, for the above reasons, we dismiss this Appeal by following the decisions of this Court rendered on 01 November 2023 and 18 September 2025.

7. No costs.

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