

Chaitanya

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

**MAHARASHTRA VALUE ADDED TAX APPEAL NO. 21 OF 2025
IN
VAT SECOND APPEAL NO. 42 OF 2020**

The Additional Commissioner of Sales Tax ... Appellant

Versus

P. P. Plastopack

... 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. Ms. Chavan submits that this Appeal may be admitted on the substantial question of law set out in paragraph No.7 of the Appeal memo.
3. Mr. Thakar, the learned counsel for the Respondent points out that identical questions were proposed in MVAT Appeal No. 6 of 2024. However, the Co-ordinate Bench of this Court by its order dated 15 January 2025, declined to admit the Appeal for detailed reasons set out in the order.

4. We have perused the questions of law now proposed in this Appeal and the order dated 15 January 2025 in MVAT Appeal No. 6 of 2024. We are satisfied that almost identical questions were proposed in the said matter and the Co-ordinate Bench of this Court found that such questions did not constitute substantial questions of law.

5. Accordingly, by following the reasoning in the order dated 15 January 2025 disposing of MVAT Appeal No. 6 of 2024, we decline to admit this Appeal.

6. This Appeal is accordingly dismissed without any costs order.

(Advait M. Sethna, J)

(M.S. Sonak, J)