

Chaitanya

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

**MAHARASHTRA VALUE ADDED TAX APPEAL NO. 23 OF 2025
IN
VAT SECOND APPEAL NO. 120 OF 2018**

The Additional Commissioner of Sale Tax ... Appellant

Versus

Cosmo Films Ltd. (Name deleted) ... Respondent
Cosmo First Ltd.

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. Mr. Takar appears and waives service on behalf of the Respondent.
2. Stand over to 25 September 2025, in order to enable the learned counsel for the parties to examine the impact of the decision in the case of *The Additional Commissioner of Sales Tax V/s. Garware Polyster Ltd.*¹

(Advait M. Sethna, J)

(M.S. Sonak, J)

¹ MVXA/L/12814/2022