

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

MAH. VALUE ADDED TAX APPEAL NO. 23 OF 2025

The Addl Commissioner Of State Tax
Vat I M S Mumbai

...Appellant

Versus

Ms Cosmo Films Ltd
Name Deleted Cosmo First Ltd

...Respondent

Ms. Jyoti Chavan, Addl. G.P., a/w Mr. Himanshu Takke, for Appellant.

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

DATED : 11 December 2025

P.C.:-

1. Learned counsel for the appellant accepts that since this matter concerns the Central Sales Tax Act, the same will be covered by this Court's decisions in The Additional Commissioner of Sales Tax, VAT-I, M.S. Mumbai Vs. Garware Polyester Ltd in MVXA (L) No. 12814 of 2022, rendered by the coordinate Bench.
2. Therefore, by following the reasoning in the above referred decision, we decline to admit this appeal as it involves no substantial question of law.
3. The appeal is dismissed without any order for cost.

(Advait M. Sethna, J)

(M. S. Sonak, J.)