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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
SALES TAX REFERENCE NO. 26 OF 2018
IN
REFERENCE APPLICATION NO. 309 OF 2007
WITH
SALES TAX REFERENCE (L) NO. 70 OF 2011
IN
REFERENCE APPLICATION NO. 310 OF 2007

Mukand Limited ...Applicant

Versus

The State of Maharashtra ...Respondent

Mr. Jas Sanghavi a/w. Ms. Linzy Sharan i/b. PDS Legal for the Applicant.

Ms. Jyoti Chavan, Addl. GP a/w. Mr. Himanshu Takke, AGP for the Respondent.

CORAM: SUMAN SHYAM &
GAUTAM A. ANKHAD, JJ.

DATED: 9th OCTOBER 2026.

PC:-

1. Mr. Sanghavi, learned counsel for the Applicant, submits that the question of law framed in these Sales Tax References has already been answered by the Division Bench of this Court in the matter of *Borosil Glass Works Ltd. v/s. Commissioner of Sales Tax and Ors.*¹, whereby the decision of the Court has gone against the Assessee. Therefore, the question of law does not survive for consideration by this Court in the present Sales Tax References.

1. 2025 SCC OnLine Bom 4319

Ms. Jyoti Chavan, learned Addl. GP, on verification of the records, has agreed to such statement.

2. In view of the above, **these Sales Tax References stand disposed of** in the light of the decision of the Division Bench of this Court in the matter of *Borosil Glass Works Ltd.* (supra).

(GAUTAM A. ANKHAD, J.)

(SUMAN SHYAM, J.)