

- Read :** 1) Application dt.21.11.2012 by M/s. Kalyan Keti Toll Private Limited.
2) Application dt.21.11.2012 by M/s. Kalyan Toll Highway Private Limited.
3) Application dt.21.11.2012 by M/s. Kalyan Infratech Pvt. Ltd.
4) Application dt.21.11.2012 by M/s. Keti Sangam Infrastructure (I) Ltd.
5) Application dt.21.11.2012 by M/s. Kalyan Toll Infrastructure Ltd.

Heard : Shri Ratan Samal, Advocate.

PROCEEDINGS

(under section 6 the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 read with section 56(1) of the Maharashtra Value Added Tax Act, 2002 and Rule 64 of the Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11-2012/Adm-6/32-34, 36, 40/B- 2 - 6

Mumbai, dt. 30/11/2013

This is a set of five applications received from the aforementioned dealers ("applicants'") having common address at Plot No.19, Kalyan House, Govind Nagar, Opp. Mariya Hospital, Aurangabad. Since a common issue is involved, it is decided to pass a common order. On the basis of the application and attached submission bringing out relevant facts, the facts as would be necessary to understand the questions posed by the applicants' are briefly mentioned hereinbelow. These are verbatim similar in each case.

"Applicant is involved in the activity of BOT project for which tender and agreement are entered within the State of Maharashtra. As per the tender document applicant is known as concessionaire. For the execution of the work applicant procured goods both inside and outside Maharashtra States. Enforcement Authority under MVAT Act has carried out search and seizure proceedings on 2.11.2012 and directed to make payment under Entry Tax Act on the purchases of bitumen and furnace oil. The applicant immediately registered themselves under Entry Tax Act and discharged part liability. But it is of the opinion of the applicant that no Entry Tax will be applicable since office of your honour had already passed a DDQ in the matter of Ashoka Infrastructure declaring BOT projects will fall within the ambit of the term 'Business' and liable to tax under the Bombay Sales Tax Act, 1959. When the purchases are used in the work and if liable to tax under the local law, in view of DDQ cited supra then as per section 5 of the Maharashtra tax on Entry of Goods into local area, 2002, then no tax shall be levied on the specified goods imported by the dealer registered under the sales tax act who brings goods into any local area for the purpose of resale in the state. The applicant a registered dealer under the MVAT Act has effected the purchases and used in the BOT project will amount to an activity of resale hence in the opinion of the applicant and in view of Section 3(5) of the Maharashtra Tax on Entry of Goods into Local Area Act, 2002 is not subject matter of entry tax. Hence, the following query to your honor in the present application."

The questions posed are :

1. "Whether applicant qua the activity stated in the fact is an importer liable for registration under the Maharashtra Tax on Entry of goods into Local Area Act, 2002?"
2. Whether specified goods are subjected to levy under Section 3 of Maharashtra Tax on Entry of goods into Local Area Act, 2002 if the specified goods are bought from outside Maharashtra and used in the BOT project?"
3. Whether use of specified goods in the BOT project by the applicant will be categorize for the purpose of resale as per section 3(5) of the Maharashtra Tax on Entry of goods into Local Area Act, 2002?"

A request for prospective effect is also made by each of the applicants'.

02. SCRUTINY OF APPLICATIONS'

During scrutiny of all the above applications', it was noticed that after having made applications for determining the above questions, all the applicants' were assessed under the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 (Entry Tax Act) for the period upto 01.04.2012 to 30.09.2012. Appeals were also preferred against these assessment orders. Further, it was also noticed that all the applicants' had not tendered the copies of the relevant invoices in respect of which certain questions such as the applicability of tax thereon were posed. In view of the same, the applicants' were requested to furnish copies of the relevant invoices for the unassessed periods. However the applicants' did not accede to the request and, as can be seen from the following Table, instead, submitted copies for the assessed periods only.

Name	Bill No.	Bill dt.	Purchase from	Product
Kalyan Keti Toll Private Limited	283	19/02/2012	Iconic Bituminous Pvt. Ltd.-Madhya Pradesh	Bitumen Emulsion ICON R.S. 1
	177	31/3/2012	Quantum Urja Pvt. Ltd.-Madhya Pradesh	Furnace Oil
	33	3/07/2012	Quantum Urja Pvt. Ltd.	Furnace Oil
	137	10/06/2012	Iconic Bituminous Pvt. Ltd.	Bitumen Emulsion ICON R.S. 1
	018766	28/08/2012	Essar Oil Ltd. - Gujarat	Bitumen VG30 Grade
Kalyan Toll Highway Private Limited	34	20/04/2012	Iconic Bituminous Pvt. Ltd.-Madhya Pradesh	Bitumen Emulsion Icon R.S. 1
	019038	03/09/2012	Essar Oil Ltd. - Gujarat	Bitumen VG30 Grade
	25	16/06/2012	Quantum Urja Pvt. Ltd. - M.P.	Furnace Oil
	Not legible	Not legible	Essar Oil Ltd.	Bitumen VG30 Grade
	Not legible	Not legible	Essar Oil Ltd.	Bitumen 60/70 Grade
Kalyan Infratech Pvt. Ltd.	000779	12/10/2010	Kotak petro-chem Pvt Ltd.-Rajasthan	Furnace Oil
	213	14/02/2011	Quantum Urja Pvt. Ltd.-Madhya Pradesh	Furnace Oil
	SDBT/10-11/186	02/03/2011	Super developer. - Madhya Pradesh	Bitumen Bulk 60/70
	0000213	03/06/2011	Kotak petro-chem Pvt Ltd.	Furnace Oil
	14	23/04/2011	Quantum Urja Pvt. Ltd.	Furnace Oil
	105412	20/11/2011	Essar Oil Ltd. - Gujarat	Furnace Oil
	10743	23/12/2011	Essar Oil Ltd.	Furnace Oil
	08521	04/04/2011	Essar Oil Ltd.	Bitumen 60/70 Grade
	09413	08/04/2011	Essar Oil Ltd.	Bitumen 60/70 Grade
	013897	17/05/2012	Essar Oil Ltd.	Bitumen VG30 Grade
187	21/08/2012	Iconic Bituminous Pvt. Ltd.-Madhya Pradesh	Bitumen Emulsion Icon R.S. 1	
Keti Sangam Infrastructure (I) Ltd.	0007377	15/7/2008	Kotak Petro-chem Pvt Ltd.- Rajasthan	Furnace Oil
	0000505	14/10/2008	Kotak Petro-chem Pvt Ltd.	Furnace Oil
	0000512	17/10/2008	Kotak Petro-chem Pvt Ltd.	Furnace Oil
	1461028970	3/7/2009	Bharat Petroleum Corporation Ltd.-Gujarat	Bitumen 60/70 bulk
	SD/040	11/1/2010	Super developer. - Madhya Pradesh	Cationic Type, emulsion -(R.S)
	000756	6/10/2010	Kotak petro-chem Pvt Ltd.	Furnace Oil
	201	31/1/2011	Quantum Urja Pvt. Ltd.-Madhya Pradesh	Furnace Oil
	27	08/05/2010	Iconic Bituminous Pvt. Ltd.-Madhya Pradesh	Bitumen Emulsion Icon R. S. 1
	0235333	17/03/2011	Essar Oil Ltd. - Gujarat	Bitumen 60/70 Grade

	114	21/03/2012	Essar Oil Ltd.	Bitumen VG30 Grade
	287	18/02/2012	Iconic Bituminous Pvt. Ltd.	Bitumen Emulsion Icon R.S. 1
	012625	27/04/2012	Essar Oil Ltd.	Bitumen VG30 Grade
	189	03/09/2012	Iconic Bituminous Pvt. Ltd.	Bitumen Emulsion Icon R.S. 1
	3	08/04/2012	Quantum Urja Pvt. Ltd.	Furnace Oil
Kalyan Toll Infrastructure Ltd.	0001804	16/03/2010	Kotak Petro-chem Pvt Ltd.- Rajasthan	Furnace Oil
	0001853	27/03/2010	Kotak petro-chem Pvt Ltd.	Furnace Oil
	0022	13/03/2010	Super Sales (India)-Madhya Pradesh	Bitumen grade 80/100 60/70(Packed Bulk emulsion)
	0024	15/03/2010	Super Sales (India)	Bitumen grade 80/100 60/70(Packed Bulk emulsion)
	0025	16/03/2010	Super Sales (India)	Bitumen grade 80/100 60/70(Packed Bulk emulsion)
	000750	05/10/2010	Kotak petro-chem Pvt Ltd	Furnace Oil
	001091	24/12/2010	Kotak petro-chem Pvt Ltd.	Furnace Oil
	51	27/05/2010	Iconic Bituminous Pvt. Ltd.-Madhya Pradesh	Bitumen Emulsion Icon R.S. 1
	40	16/05/2010	Iconic Bituminous Pvt. Ltd.	Bitumen Emulsion Icon R.S. 1
	0083721	25/07/2010	Essar Oil Ltd.- Gujarat	Bitumen 60/70 grade
	102	14/09/2011	Iconic Bituminous Pvt. Ltd.	Bitumen Emulsion Icon R.S. 1
	209	30/12/2011	Iconic Bituminous Pvt. Ltd.	Bitumen Emulsion Icon R.S. 1
	20	02/05/2011	Quantum Urja Pvt. Ltd.-Madhya Pradesh	Furnace Oil
	107137	19/12/2011	Essar Oil Limited-Gujarat	Bitumen 60/70 grade
	107379	22/12/2011	Essar Oil Limited	Bitumen 60/70 grade
	107657	26/12/2011	Essar Oil Limited	Bitumen 60/70 grade
	83	17/05/2012	Iconic Bituminous Pvt. Ltd	Bitumen Emulsion Icon R.S. 1
178	16/07/2012	Iconic Bituminous Pvt. Ltd	Bitumen Emulsion Icon R.S. 1	

The arguments made while furnishing these invoices were :

1. " When the application was filed with the Commissioner, no assessment proceeding was pending before the lower authority. In such circumstances office of the Commissioner is duty bound to hear the matter. Otherwise it will lead into abuse of power and all the application wherever pending with the Commissioner will be superseded by the lower authority by passing such assessment orders. Then what is the use of the provision of DDQ under the Act?
2. Since the core issue of levy of tax was not decided by the assessing authority pending the DDQ application the Hon'ble Commissioner has to decide the same.....Hence we are enclosing the sample copies of invoices desired by your office for the transaction in concern for which sample agreement copies are enclosed alongwith the DDQ application. Since the assessing authority has not touched the core issue we are enclosing few sample copies even for the assessed period. To add there is no such restrictions under the Act to decide the issue. Since prior to the initiation of assessment proceedings we have moved to the Hon'ble Commissioner for the opinion on the issue..... "

03. HEARING

The case was taken up for hearing on dt.24.09.20103 when Sh. Ratan Samal, Advocate attended on behalf of all the applicants'. It was brought to his notice that the bills

submitted for determination pertain to assessed periods and against which appeals have been preferred. In view thereof, the applications' before the Commissioner would be rendered non-maintainable. To this it was replied that since the DDQ application was made prior to the initiation of assessment proceedings, the applications' are maintainable. It was further stated that the assessing officer should have waited for the result of the Determination Order and instead passed ex parte orders in spite of submission which is the subject matter of dispute. Hence it is contended that the applications' are maintainable. During hearing, attention was also invited to the judgment of the Hon. Maharashtra Sales Tax Tribunal(MSTT) in M/s. Lutf Foods Pvt. Ltd. (41 MTJ 220).

The applicants' also placed their say on the merits of the case. However, the applicants' were asked to file, within a week of the hearing, a written submission on the maintainability of the applications'. Accordingly, the written submission dt.27.09.2013 by all the applicants' was submitted on dt.30.09.2013. Only the arguments with regard to the issue of maintainability as tendered therein are reproduced hereinbelow. After reproducing sub-sections (1) and (3) of section 56, it is argued thus :

1. *" Conjoin reading of aforesaid provisions with the facts narrated above, it will clear one's mind that the application is maintainable since no notice was issued for assessment by the authorities when the application for DDQ was made to your honour. It is the initiation of assessment proceedings and not the assessment order is the deciding factor for maintainability which can be found in the explanation to Section 56(1) as above. To make it more clear that the application was made by my client on 22.11.2012 and at that time no assessment proceeding was initiated. It is the fact on record that notice of assessment was served on 26.22.2012 followed by which an ex-parte assessment order was passed.*
2. *Further section 56(4) makes much more clear that if no such question was arise and decided earlier than such question is eligible for determination proceedings. Herein above as mentioned qua the PPP BOT project the issue was never been decided by any authority including the assessment authority hence, the questions are maintainable.*
3. *The goods from brought from outside Maharashtra by my client and used in the PPP BOT project wherein the Maharashtra Government is having substantial interest both in investment, sharing of revenue will really attract tax or not is the crucial question raised and such question is maintainable u/s. 56(1)(e) of the Act and at the cost of repetition such question has never been decided in any other matter or in the matter of the applicant nor the assessing officer has touched the issue on account of ex-parte order passed by him. Such issue in our opinion is definitely maintainable.*
4. *Now coming to the judgment relied upon by the revenue in the matter of LUTF Foods Pvt. Ltd. v/s State of Maharashtra (VAT Appeal No.7 of 2009) dated 10.08.2009 our respectable submission is that the said judgment is not at all applicable to the facts of my client's matter. A judgment is to be read out as whole. One cannot pick and choose a particular paragraph and makes an opinion on the judgment. In the said judgment the issue involved was of the maintainability of the DDQ application in a situation where the issue was already concluded in others matter.*
5. *In the said judgment, a judgment of larger bench in the matter of M/s. Bharat Pulverizing Mills Pvt Ltd was relied and in Bharat Pulverizing Mills P Ltd it was held that "the scheme of the whole enactment appears to be that once the assessment/reassessment is completed the dispute arising from such order should be raised by filing the appeal or revision and such dispute cannot*

be decided u/s 52 of the Act. In the present case, when the application was made u/s 2, the assessment order was not passed and as such the application could be said to be maintainable before the Commissioner.

6. The observations of the larger bench is squarely applicable to the facts of the present matter, more particularly the highlighted portion as above and to add that in my clients matter the issue raised before your honour is not at all decided by any authority nor the assessing authority being passed ex-parte order though application was pending with your honor.
7. Pending the DDQ application if the subordinate your honour passes the assessment order, ignoring the DDQ Application and if your honour treats such application as infructuous and non-maintainable then the purpose of such provision is vitiated and Section 56 of the MVAT Act will remain in the dead letter.
8. Further, after confirmation of the assessment order by the First Appellate Authority the matter is pending with Hon.ble Tribunal. But since, the issued involved before your honour is not at all adjudicated by the lower authorities Tribunal may not touch such issue. Therefore it is our humble submission that the question raised by way of DDQ Application may kindly be decided on merit and we may also be granted reasonable opportunity to present our say on the issue involved. "

04. OBSERVATIONS

I have gone through the facts of the case. The questions put forth for determination are :

- i. Whether applicant qua the activity stated in the fact is an importer liable for registration under the Maharashtra Tax on Entry of goods into Local Area Act, 2002?
- ii. Whether specified goods are subjected to levy under Section 3 of Maharashtra Tax on Entry of goods into Local Area Act, 2002 if the specified goods are bought from outside Maharashtra and used in the BOT project?
- iii. Whether use of specified goods in the BOT project by the applicant will be categorized for the purpose of resale as per section 3(5) of the Maharashtra Tax on Entry of goods into Local Area Act, 2002?"

Since the applicants' have obtained registration under the Entry Tax Act, it was fairly conceded during hearing that question no. i, as reproduced above, does not survive. That leaves me with the remaining two questions. Both these questions pertain to the event of purchase of certain specified goods and taxability in respect thereof under the Entry Tax Act. A determination in respect of such questions is always with regard to a transaction which has taken place. Now the facts of the present case are such that the bills presented for determination of the question nos. 2 & 3 have been assessed with regard to their taxability or, as the case may be, otherwise under the Entry Tax Act. The applicants' have also preferred appeals against these orders and are presently before the Hon. MSTT. I am not called upon to comment on the merits of the assessment order or, as the case may be, appeal order. Since the applicants' were assessed for the period upto 30.09.2012, as mentioned in para no.2 of this order, they were asked to present bills in respect of the periods for which they were not assessed. The applicants', for reasons as reproduced hereinafter, have expressed denial to furnish bills for an unassessed period. In these

circumstances, I am faced with bills for determination, the tax liability whereof has been assessed with the passing of the assessment order for the period covering the impugned transaction. The moot question, therefore, before me is - *whether a transaction which has been assessed to tax could form a subject matter for determination?* I proceed to deal with the same thus :

The Entry Tax Act has provisions for assessment as well as appeal. Accordingly, the applicants' have filed appeals against the order of assessment in their respective cases. The scheme of a taxing statute is such that the remedy against an assessment order, as available to an aggrieved party, is an appeal to the appropriate forum as provided under the said statute. The stages of appeal may vary in terms of provision for only one appeal or a second appeal along with the first appeal. Thus, the grievance against an assessment order lies in an appeal against the same. Assessment and appeals are wider forums wherein the totality of things with regard to the facts of the case is seen. A determination proceeding, however, is restricted to the facts of the question as presented for determination. An assessment and a determination proceeding, both are forums of different magnitude. In the present case, though the application to the Commissioner was preferred prior to the service of any notice for assessment, the fact remains that an assessment order has been passed wherein the transactions posed for determination have been considered and adjudicated upon. In such circumstances, the pursuance of the present proceedings as against the prescribed remedy would not be in keeping with the provisions of the Act. Such inbuilt remedy as provided under the statute precludes me from deliberating on the merits of the case which are now the subject matter of appeal proceedings. Further, in the present case, the Hon. MSTT is seized of the matter. My inference finds manifestation in the provision created by the Legislature in sub-section (4) of section 56. The same reads thus :

"If any such question arises from any order already passed under this Act or any earlier law, no such question shall be entertained for determination under this section, but such question may be raised in appeal against such order."

By virtue of the above provision, the impugned questions which have been decided by the assessment and the appeal order already passed under the Entry Tax Act should not be entertained for determination under the section 56. The sub-section further provides that such question may be raised in appeal against such order which has been already passed. In such situation, I am convinced that the provisions of sub-section (4) of section 56 come into play and the applications' are rendered non-maintainable.

My views find support in the observations of the Hon. MSTT in M/s. Lutf Foods Pvt. Ltd. (cited supra) which has been further confirmed by the Hon. Bombay High Court in its decision in Sales Tax Appeal No.22 of 2010 decided on 29th July 2010 in the appeal

filed by the Sales Tax Department against the decision of the Hon. MSTT. The subject matter involved was the interpretation of the scope of sub-section (4) of section 56. The Hon. MSTT observed thus -

"The simple interpretation of this provision is that question raised by the dealer should not have been already raised or decided under the other provisions of this Act in respect of the same dealer. If such question is already raised or decided under the other provisions of this Act, then such question may be raised by such a dealer only in Appeal against such order."

The applicants' have argued that the judgment is to be read out as a whole and one cannot pick and choose a particular paragraph. In this regard, I have to observe that the argument is quite immature when it disregards the above observations as falling in the 'pick and choose' category when the situation is such that these observations embody the spirit of the provision, the interpretation of which was the subject matter of dispute before the Hon. MSTT.

The Hon. MSTT has also reproduced the observations of the very Tribunal in the case of M/s, Zincop Engravers (34 MTJ 442) in interpretation of the very provision being considered by it and which is also the subject matter in these proceedings. The observation reads thus :

"This means that if the particular question qua the particular transaction, in the context of which the determination application has been made, has already been decided by any authority by passing any order under the Bombay Act, then such question shall not be entertained for determination under section 52 of the Bombay Act. The remedy available to the Applicant in such circumstances is to file an Appeal against the order by which such question has earlier been decided."

Applying all the above observations to the facts of the present cases, it can be seen thus:

- a. *The questions before the Commissioner in Determination applications are in respect of transactions falling in an assessment period.*
- b. *The questions as posed in respect of the transactions have been already decided in the order of assessment as well as first appeal and are presently for consideration before the Hon. Tribunal.*
- c. *The determination application and the assessment as well as appeal order are under the same Act viz. the Entry Tax Act.*
- d. *The questions have been decided in the case of the very applicants' who have applied for determination under section 56 of the MVAT Act,2002.*
- e. *The questions have been decided in respect of the very bills which have been put forth for determination under section 56 of the MVAT Act,2002.*

It was in view of the above position and in following with the principles of natural justice that the applicants' were provided with an opportunity to furnish bills for

determination in respect of the period for which an assessment order had not been passed. The applicants' have failed to see light of the proposition made to them and have instead contented themselves with making arguments which do not capture the spirit of the provision contained in sub-section (4) of section 56 and as succinctly encapsulated by the Hon. MSTT.

The applicants' arguments in favour of maintainability also find reliance on the decision of the Hon MSTT in M/s. Bharat Pulverizing Mills Pvt. Ltd. (Appeal No.28 of 1979 dt.22.08.1988). However, I find that the Hon. MSTT while delivering the decision in M/s. Lutf Foods Pvt. Ltd. (cited supra) has cited with authority relevant extracts from the decision in M/s. Bharat Pulverizing Mills Pvt Ltd. (cited supra). The Hon. MSTT in this case had observed, and which has been reproduced in M/s. Lutf Foods Pvt. Ltd. (cited supra) that -

"The scheme of Section 52 further appears to be that once the assessment order is passed, then, questions arising from such orders cannot be adjudicated under section 52. The scheme of the whole enactment appears to be that once the assessment/reassessment is completed, the dispute arising from such orders should be raised by filing the appeal or revision and such disputes cannot be decided under section 52 of the Act."

Section 52 pertains to the section for Determination under the Bombay Sales Tax Act, 1959. The Hon. MSTT while reproducing the above extract in M/s. Lutf Foods Pvt. Ltd. (cited supra) had observed that - *"These observations in the context of the interpretation of Section 52(3) of the Bombay Act are equally applicable to Section 56(4) of the MVAT Act, which is pari material Section 52(3) of the Bombay Act."* Thus reliance on this case, in fact, supports my inference which I had attempted to convey to the applicants' and thereby giving them an opportunity to plead the case on its merits. Herein, I would also want to bring attention to the following observations of the Larger Bench while delivering the judgment in M/s. Bharat Pulverizing Mills Pvt Ltd. (cited supra) :

".....the assessment of tax is a crucial function under the Act. Each transaction of sale or purchase is required to be assessed and once the assessment is made, the dispute in respect of the transaction has to be raised by filing appeal/second appeal/revision etc. if no such appeal/second appeal/revision is filed, the orders become final subject to the provisions of section 55 (Appeal) and 57 (Revision) of the Act. The significance of the provisions contained in Section 52 (Determination) are lost the moment the disputed transactions are assessed/reassessed under section 33 (Assessment) or 35 (Reassessment) of the Act."

Thus, in the above case, the Larger Bench has interpreted that *the provisions clearly indicate that when an adjudication in respect of a transaction has already been made in the assessment/appeal proceedings, then any dispute arising from such orders has to be raised by filing appeal/revision before the proper forum.* The applicants' have argued that the observations of the Larger Bench is squarely applicable to the facts of the present matter. I have to agree with the applicants' in this matter as reliance on this case further advances my inferences

on the dispute. The facts herein were such that when the application was made, the assessment order was not passed and so it was observed that, *as such the application could be said to be maintainable before the Commissioner*. However, the applicants' seem to miss out on the immediately succeeding observations of the Hon. Tribunal which are crucial to the issue involved in the present proceedings. It was observed that "*But when the order in respect of the disputed transaction was passed by the authorities, those orders alone were required to be challenged for the purpose of adjudication of the disputes.*" These observations expressly show a strict adherence to the scheme of assessment and appeal thereafter in a taxing statute.

In view of all above, it can be seen that it is a very settled issue that once an assessment order is passed, a question cannot be decided in a Determination proceeding. Once the proceedings of assessment are initiated, the issue has to be raised in those proceedings only. All arguments tendered in opposition of the above proposition of mine, and which finds support in the judgments cited hereinabove, should fail when considered in the light that the same finds a place by way of a specific provision in section 56 of the MVAT Act and has also been upheld by the Hon. Bombay High Court when it confirmed the decision of the Hon. MSTT in M/s. Lutf Foods Pvt. Ltd. (cited supra).

I am aware that the issue before me is not the merits of the case but the maintainability of the applications'. Therefore, I would not deliver any judgment on the merits of the case. I am convinced that since assessment orders have been passed in the case of all the applicants' deciding the very transactions as posed in the present determination proceedings, it would not be in keeping with the scheme of the Act to entertain the determination proceedings which, therefore, become non-maintainable.

05. In view of the above discussion, I proceed to pass an order as follows:-

ORDER

(under section 6 the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 read with section 56(1) of the Maharashtra Value Added Tax Act, 2002 and Rule 64 of the Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11-2012/Adm-6/32/B- 2

Mumbai, dt. 30/11/2013

For reasons as elaborately discussed in the body of the order, the determination application made by the applicant is herewith rejected being non-maintainable within the meaning of section 56(4) of the MVAT Act, 2002.


(DR. NITIN KAREER)

COMMISSIONER OF SALES TAX,
MAHARASHTRA STATE, MUMBAI

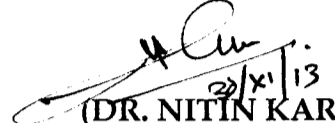
ORDER

(under section 6 the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 read with section 56(1) of the Maharashtra Value Added Tax Act, 2002 and Rule 64 of the Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11-2012/Adm-6/33/B-3

Mumbai, dt. 30/11/13

For reasons as elaborately discussed in the order No.DDQ-11-2012/Adm-6/32/B-2 Mumbai, dt. 30/11/13, the determination application made by the applicant is herewith rejected being non-maintainable within the meaning of section 56(4) of the MVAT Act, 2002.


(DR. NITIN KAREER)
2/11/13

COMMISSIONER OF SALES TAX,
MAHARASHTRA STATE, MUMBAI

ORDER

(under section 6 the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 read with section 56(1) of the Maharashtra Value Added Tax Act, 2002 and Rule 64 of the Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11-2012/Adm-6/34/B-4

Mumbai, dt. 30/11/2013

For reasons as elaborately discussed in the order No.DDQ-11-2012/Adm-6/32/B-2 Mumbai, dt. 30/11/13, the determination application made by the applicant is herewith rejected being non-maintainable within the meaning of section 56(4) of the MVAT Act, 2002.


30/11/13
(DR. NITIN KAREER)

COMMISSIONER OF SALES TAX,
MAHARASHTRA STATE, MUMBAI

ORDER

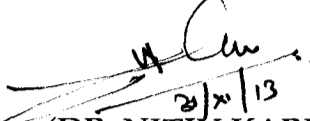
(under section 6 the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 read with section 56(1) of the Maharashtra Value Added Tax Act, 2002 and Rule 64 of the Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11-2012/Adm-6/36/B- 5

Mumbai, dt. 30/11/2013

For reasons as elaborately discussed in the order No.DDQ-11-2012/Adm-6/32/B-2

Mumbai, dt. 30/11/13 the determination application made by the applicant is herewith rejected being non-maintainable within the meaning of section 56(4) of the MVAT Act, 2002.


(DR. NITIN KAREER)

COMMISSIONER OF SALES TAX,
MAHARASHTRA STATE, MUMBAI

ORDER

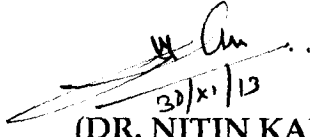
(under section 6 the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 read with section 56(1) of the Maharashtra Value Added Tax Act, 2002 and Rule 64 of the Maharashtra Value Added Tax Rules, 2005)

No.DDQ-11-2012/Adm-6/40/B- 6

Mumbai, dt. 30/11/2013

For reasons as elaborately discussed in the order No.DDQ-11-2012/Adm-6/32/B- 2 Mumbai, dt.30/11/13 , the determination application made by the applicant is herewith rejected being non-maintainable within the meaning of section 56(4) of the MVAT Act,

2002.


(DR. NITIN KAREER)

COMMISSIONER OF SALES TAX,
MAHARASHTRA STATE, MUMBAI