

Priya Soparkar

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

MAHARASHTRA VALUE ADDED TAX APPEAL NO.45 OF 2026

WITH

INTERIM APPLICATION (L) NO.15213 OF 2026

IN

MAHARASHTRA VALUE ADDED TAX APPEAL NO.45 OF 2026

WITH

MAHARASHTRA VALUE ADDED TAX APPEAL NO.46 OF 2026

WITH

INTERIM APPLICATION (L) NO.15187 OF 2026

IN

MAHARASHTRA VALUE ADDED TAX APPEAL NO.46 OF 2026

WITH

MAHARASHTRA VALUE ADDED TAX APPEAL NO.50 OF 2026

WITH

INTERIM APPLICATION (L) NO.15215 OF 2026

IN

MAHARASHTRA VALUE ADDED TAX APPEAL NO.50 OF 2026

WITH

MAHARASHTRA VALUE ADDED TAX APPEAL NO.35 OF 2026

WITH

INTERIM APPLICATION (L) NO.14836 OF 2026

IN

MAHARASHTRA VALUE ADDED TAX APPEAL NO.35 OF 2026

WITH

MAHARASHTRA VALUE ADDED TAX APPEAL NO.36 OF 2026

WITH

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INTERIM APPLICATION (L) NO.15908 OF 2026
IN
MAHARASHTRA VALUE ADDED TAX APPEAL NO.36 OF 2026
WITH
MAHARASHTRA VALUE ADDED TAX APPEAL NO.37 OF 2026
WITH
INTERIM APPLICATION (L) NO.15513 OF 2026
IN
MAHARASHTRA VALUE ADDED TAX APPEAL NO.37 OF 2026
 IJM (India) Infrastructure Limited ...Appellant
Versus
 The State of Maharashtra ...Respondent

Mr. Rahul Sarda with Ms. Iqra Qureshi and Mr. Rahul Totala i/by
 Mr. Swapnil Lohiya, for the Appellants in all the appeals.
Mr. Himanshu Takke, AGP, for the Respondent-State in all the
 appeals.

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

DATED: 13th OCTOBER, 2026.

PC:-

1. These appeals arise out of the common judgment and order
 passed by the learned Maharashtra Sales Tax Tribunal, Mumbai
 dated 18th November, 2025 in VAT Second Appeals No.107, 108,
 109, 110, 111 and 112 of 2022. The Appellant has formulated
 common substantial questions of law which would arise in all the
 Appeals.

2. We have perused the same.
3. After hearing the submission of the learned counsel for the Appellant, we admit all these appeals on the following two substantial questions of law:-
 - “1. Whether, on a true and proper interpretation of the Maharashtra Value Added Tax Act, 2002, and the Rules framed thereunder, the deduction for sub-contract payments provided under Rule 58(1)(b) of the Maharashtra Value Added Tax Rules, 2005, is an independent and absolute provision for determining the taxable turnover of a works contractor, or is it conditional upon and subject to the provisions of Section 45(4) of the Maharashtra Value Added Tax Act, 2002?
 2. Whether the provisions of Section 48(5) of the Maharashtra Value Added Tax Act, 2002 can be interpreted to deny Input Tax Credit to a bona fide purchaser without any allegation of fraud, collusion, or connivance, especially when the State has failed to exercise its machinery to recover the tax from the defaulting selling dealer, contrary to the undertaking given before this Hon'ble Court?”
4. Issue notice to the Respondent returnable on 8th December, 2026.
5. Mr. Himanshu Takke, learned AGP waives service of notice on behalf of the Respondent-State.
6. As such, these Appeals are ready for hearing.

7. List for hearing in due course.

8. Mr. Rahul Sarda, learned counsel for the Appellant submits that in view of the admission of the Appeals, he is not pressing the Interim Applications arising in these appeals for the time being. Therefore, the learned counsel seeks leave of this Court to withdraw the respective Interim Applications with liberty to file afresh, as and when the occasion arise. Such prayer is not opposed by the learned AGP.

9. In view of the above, all the Interim Applications stands disposed of, on common withdrawal with liberty as prayed for.

(GAUTAM A. ANKHAD, J.)

(SUMAN SHYAM, J.)