

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
SALES TAX REFERENCE NO.1 OF 2025
IN
REFERENCE APPLICATION NO.05 OF 2022**

Indo Burma Petroleum Co. Ltd.
(Now known as Indian Oil Corporation Ltd) .. Applicant

Versus

The State of Maharashtra & Ors. .. Respondents

**WITH
SALES TAX REFERENCE (L) NO.19261 OF 2024
IN
REFERENCE APPLICATION NO.03 OF 2022**

Indo Burma Petroleum Co. Ltd.
(Now known as Indian Oil Corporation Ltd) .. Applicant

Versus

The State of Maharashtra & Ors. .. Respondents

**WITH
SALES TAX REFERENCE NO.2 OF 2025
IN
REFERENCE APPLICATION NO.04 OF 2022**

Indo Burma Petroleum Co. Ltd.
(Now known as Indian Oil Corporation Ltd) .. Applicant

Versus

The State of Maharashtra & Ors. .. Respondents

**WITH
SALES TAX REFERENCE NO.3 OF 2025
IN
REFERENCE APPLICATION NO.06 OF 2022**

Indo Burma Petroleum Co. Ltd.
(Now known as Indian Oil Corporation Ltd) .. Applicant

Versus

The State of Maharashtra & Ors. .. Respondents

**WITH
SALES TAX REFERENCE (L) NO.19272 OF 2024
IN
REFERENCE APPLICATION NO.07 OF 2022**

Indian Oil Corporation Ltd. .. Applicant

Versus

The State of Maharashtra & Ors. .. Respondents

**WITH
SALES TAX REFERENCE (L) NO.19324 OF 2024
IN
REFERENCE APPLICATION NO.08 OF 2022**

Indian Oil Corporation Ltd. .. Applicant

Versus

The State of Maharashtra & Ors. .. Respondents

Mr.V. Sridharan, Senior Advocate a/w Sriram Sridharan, Shamnuga Dev, Aditi Jain, Advocates for the Petitioners.

Ms.Jyoti Chavan, Addl. G.P. a/w Himanshu Takke, AGP for Respondent/State.

**CORAM :B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**

DATE : FEBRUARY 10, 2025

P. C.

1. With the consent of the parties, the above Sales Tax References are placed on board on 5th March 2025 at 2.30 p.m. for hearing and final disposal.

2. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]