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

SALES TAX REFERENCE NO. 4 OF 2025

Indian Oil Corporation Ltd ....PETITIONER
V/S
State Of Maharashtra ....RESPONDENT

WITH
SALES TAX REFERENCE NO. 1 OF 2025

Indo Burma Petroleum Co. Ltd. (now Known As.. PETITIONER
M/s. Indian Oil Corporation Ltd.)
V/S
State Of Maharashtra ....RESPONDENT

WITH
SALES TAX REFERENCE NO. 2 OF 2025

Indo Burma Petroleum Co. Ltd. (now Known As.. PETITIONER
M/s. Indian Oil Corporation Ltd.)
V/S
State Of Maharashtra ....RESPONDENT

WITH
SALES TAX REFERENCE NO. 3 OF 2025

Indian Oil Corporation Ltd ....PETITIONER
V/S
State Of Maharashtra ....RESPONDENT

WITH

SALES TAX REFERENCE LODGING NO. 19261 OF 2024

Indo Burma Petroleum Co. Ltd. (now Known As..PETITIONER
M/s. Indian Oil Corporation Ltd.)

V/S

State Of Maharashtra ....RESPONDENT

WITH

SALES TAX REFERENCE LODGING NO. 10530 OF 2025

Hindustan Petroleum Corporation Limited ....PETITIONER

V/S

State Of Maharashtra ....RESPONDENT

WITH

SALES TAX REFERENCE LODGING NO. 19324 OF 2024

Indian Oil Corporation Ltd ....PETITIONER

V/S

State Of Maharashtra ....RESPONDENT

WITH

SALES TAX REFERENCE LODGING NO. 10532 OF 2025

Hindustan Petroleum Corporation Limited ....PETITIONER

V/S

State Of Maharashtra ....RESPONDENT

WITH

SALES TAX REFERENCE LODGING NO. 10533 OF 2025

Hindustan Petroleum Corporation Limited ....PETITIONER

V/S

State Of Maharashtra ....RESPONDENT

Mr. V. Sridharan, Sr. Advocate (Through V.C.) a/w Adv. Sahil Parghi, Adv. Shanmuga Dev a/w Adv. Aditi Jain, i/b. Adv. Sriram Sridharan for the Applicant in STR/1/2025, STR/2/2025, STR/3/2025, STR/4/2025, STRL/19261/2024, STRL/19324/2024

Mr. Rafique Dada, Sr. Advocate, Mr. Prakash Shah, Sr. Advocate a/w Adv. Jas Sanghavi, i/b. PDS Legal for the Applicant in IAL/6965/2025

Mr. Rafique Dada, Sr. Advocate, a/w Adv. Vipin Kumar Jain, Adv. Ramnath Prabhu, Adv. Yshashavi Jain, i/b. TLC Legal for the Applicant in IAL/6414/2025, STRL/10530/2025, STRL/10532/2025, STRL/10533/2025

Ms. Jyoti Chavan, Addl. G.P. , Adv. Naira Jejeebhoy, Mr. Himanshu Takke, AGP, Mr. Amar Mishra, AGP, for the Respondent, State of Maharashtra

CORAM : HON'BLE SHRI JUSTICE B.P. COLABAWALLA &
HON'BLE SHRI JUSTICE FIRDOSH PHIROZE POONIWALLA, JJ

DATE : 5th May, 2025

P.C. :

S. O. to 06/05/2025 (at 2.30 pm).

(ASSOCIATE)