

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

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 MaharashtraRESPONDENT

WITH

SALES TAX REFERENCE LODGING NO. 10533 OF 2025

Hindustan Petroleum Corporation LimitedPETITIONER

V/S

State Of MaharashtraRESPONDENT

WITH

SALES TAX REFERENCE LODGING NO. 10532 OF 2025

Hindustan Petroleum Corporation LimitedPETITIONER

V/S

State Of MaharashtraRESPONDENT

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 MaharashtraRESPONDENT

WITH

SALES TAX REFERENCE LODGING NO. 19324 OF 2024

Indian Oil Corporation LtdPETITIONER
V/S

State Of MaharashtraRESPONDENT

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 MaharashtraRESPONDENT

WITH

SALES TAX REFERENCE NO. 3 OF 2025

Indian Oil Corporation LtdPETITIONER
V/S

State Of MaharashtraRESPONDENT

WITH

SALES TAX REFERENCE LODGING NO. 10530 OF 2025

Hindustan Petroleum Corporation LimitedPETITIONER
V/S

State Of MaharashtraRESPONDENT

WITH

SALES TAX REFERENCE NO. 4 OF 2025

Indian Oil Corporation LtdPETITIONER
V/S

State Of MaharashtraRESPONDENT

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

[MENTIONED]

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

DATE : **26th March, 2026**

P.C. :

S. O. to 28/04/2026 (at 3.00 pm).

(ASSOCIATE)