

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

SALES TAX REFERENCE NO. 4 OF 2025

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. 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. 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. 3 OF 2025

Indian Oil Corporation LtdPETITIONER
V/S
State Of MaharashtraRESPONDENT

Mr. V. Sridharan, Sr. Advocate, Adv. Sahil Parghi Adv. Aditi Jain i/b. Adv. Sriram Sridharan for the Applicant in all matters

Mr. Rafique Dada, Sr. Advocate, Mr. Prakash Shah, Sr. Advocate (Through V.C.) a/w Adv. Jas Sanghavi, Adv. Vikas Poojary i/b. PDS Legal for the Applicant in IAL/6965/2025

Adv. Ramnath Prabhu, Adv. Yashashvi Jain, Adv. Rishabh Jain i/b. TLC Legal for the Applicant in IAL/6414/2025

Mr. Darius Khambata, Sr. Counsel a/w Ms. Jyoti Chavan, Addl. G.P. , Adv. Naira Jejeebhoy, a/w Mr. Himanshu Takke, AGP, Mr. Amar Mishra, AGP, for the Respondent, State of Maharashtra

TO BE TAGGED A/W STRL/10530/2025, STRL/10532/2025, STRL/10533/2025

CORAM : HON'BLE SHRI JUSTICE B.P.

**COLABAWALLA &
HON'BLE SHRI JUSTICE FIRDOSH
PHIROZE POONIWALLA, JJ**

DATE : 2nd April, 2025

P.C. :

S. O. to 03/04/2025 (at 2.30 pm).

(ASSOCIATE)