

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
SALES TAX REFERENCE NO.4 OF 2025**

Indian Oil Corporation Ltd. .. Applicant

***Versus***

The State of Maharashtra & Ors. .. Respondents

**WITH  
SALES TAX REFERENCE (L) NO.10530 OF 2025**

**WITH  
SALES TAX REFERENCE (L) NO.10532 OF 2025  
IN  
REFERENCE APPLICATION NO. OF  
WITH  
SALES TAX REFERENCE (L) NO.10533 OF 2025  
IN  
REFERENCE APPLICATION NO. OF**

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Hindustan Petroleum 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.1 OF 2025  
IN  
REFERENCE APPLICATION NO. OF**

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

***Versus***

The State of Maharashtra & Ors. .. Respondents

**WITH  
INTERIM APPLICATION (L)NO.6965 OF 2025  
IN  
SALES TAX REFERENCE NO.1 OF 2025**

Bharat Petroleum Corporation Ltd ..Applicant

***Versus***

The State of Maharashtra & Ors. .. Respondents

**WITH  
INTERIM APPLICATION (L) NO.6414 OF 2025  
IN  
SALES TAX REFERENCE NO.1 OF 2025**

Hindustan Petroleum 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.19324 OF 2024  
IN  
REFERENCE APPLICATION NO.08 OF 2022**

Indian Oil Corporation Ltd.

.. Applicant

***Versus***

The State of Maharashtra & Ors.

.. Respondents

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***Mr. V. Sridharan, Senior Advocate, with Mr. Sahil Parghi, Shanmuga Dev, Aditi Jain i/b Sriram Sridharan, Advocates for the Applicant in STR 1/25, 2/25, 3/25, 4/25, STRL.19261/24, STRL.19324/24.***

***Mr. Rafique Dada, Senior Advocate , with Mr. Prakash Shah, Senior Advocate, Jas Sanghavi i/b PDS Legal, Advocates for the Applicant in IAL.6965/25.***

***Mr. Rafique Dada, Senior Advocate, Vipin Kumar Jain, Vishal Aggarwal, Ramnath Prabhu, Y. Jain i/b TLC Legal, Advocates for the Applicant in IAL.6414/25, STRL.10530/25, STRL.10532/25, STRL.10533/25Respondent.***

*Mr. Darius Khambata, Senior Advocate (through VC), Ms. Jyoti Chavan, Addl. G. P., Naira Jejeebhoy, Himanshu Takke, AGP, Mr. Amar Mishra, AGP, for the Respondent/State of Maharashtra.*

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**CORAM: B. P. COLABAWALLA &  
FIRDOSH P. POONIWALLA, JJ.  
DATE: MAY 9, 2025**

**P. C.**

1. The above matters have been argued at great length before us. All parties have requested the Court to keep these matters as part-heard.
2. Considering that we have invested considerable amount of time in hearing the matters, and the fact that the arguments have reached near completion, we keep the matters as part-heard.
3. Since on reopening the assignments have changed, the parties are at liberty to approach the Hon'ble Chief Justice (on the administrative side) to have these matters assigned to this Bench.
4. We now place the matters on Board "for directions" on 11<sup>th</sup> June 2025.

5. 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.]**