

**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. 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 LODGING NO. 10530 OF 2025

Hindustan Petroleum Corporation LimitedPETITIONER

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 NO. 4 OF 2025

Indian Oil Corporation LtdPETITIONER

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. 10533 OF 2025

Hindustan Petroleum Corporation LimitedPETITIONER

V/S

State Of MaharashtraRESPONDENT

WITH
INTERIM APPLICATION LODGING NO. 6965 OF 2025
In
SALES TAX REFERENCE 1 OF 2025

Bharat Petroleum Corporation LtdPETITIONER
V/S
Indo Burma Petroleum Co LtdRESPONDENT

WITH
INTERIM APPLICATION LODGING NO. 6414 OF 2025
In
SALES TAX REFERENCE 1 OF 2025

Hindustan Petroleum Corporation LtdPETITIONER
V/S
Indo Burma Petroleum Co LtdRESPONDENT

Mr. Sriram Sridharan, a/w Mr. Shanmuga Dev, Ms. Aditi Jain,
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. Tanay Vyas i/b.
J. Sagar Associates, Advocates for the Applicant in
IAL/6965/25 in STR/1/2025

Mr. Rishabh Jain a/w Adv. Yashashavi Jain i/b TLC Legal,
Advocates for the Applicant in IAL/6414/25 in STR/1/2025,
STRL/10530/25, STRL/10532/25, STRL/10533/25

Mr. Darius Khambata, Senior Advocate, a/w Ms. Jyoti Chavan,
Addl. G. P., Ms. 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 : 18th February, 2026

P.C. :

S. O. to 26/03/2026 (at 3.00 pm).

(ASSOCIATE)