

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO. 356 OF 2009

M/S. MODI THREADS LIMITED ... Appellant

VERSUS

THE COMMISSIONER OF SALES TAX, MUMBAI ... Respondent

O R D E R

The High Court of Bombay, by the impugned order dated 30.06.2006, did not consider it necessary to accede to the prayer made by the assessee for reference of two questions for the opinion of the High Court in view of the matter having been settled by the High Court in an earlier judgment in the case of '*Commissioner of Sales Tax, Maharashtra State, Bombay v. Arvind Trading Company*' [(1995) 98 STC 288]. The two questions on which reference was sought are as follows:

- "1. Whether Cotton Thread is covered by Entry No. 23 of Schedule C Part-I of or Entry 3 of Schedule B of the BST Act, 1959.
2. Whether the Cotton Thread is commercially different from Cotton Yarn, having regard to Rule 3 of the BST Rules, 1959?"

We are told at the Bar by the learned counsel appearing for the Revenue that the aforesaid judgment of the High Court of Bombay has attained finality in the meantime.

If the High Court, in view of its previous decision,

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did not consider it necessary to refer the questions raised by the assessee for the opinion of the High Court, we do not see how the said view can be faulted with. We, therefore, do not consider it necessary to entertain this appeal any further. It is, accordingly, dismissed.

....., J.
[RANJAN GOGOI]

....., J.
[NAVIN SINHA]

New Delhi;
October 26, 2017.

ITEM NO.103

COURT NO.3

SECTION IX

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No. 356/2009

M/S. MODI THREADS LIMITED

Appellant(s)

VERSUS

COMMISSIONER OF SALES TAX, MUMBAI

Respondent(s)

Date : 26-10-2017 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE RANJAN GOGOI

HON'BLE MR. JUSTICE NAVIN SINHA

For Appellant(s)

Mr. Jagdish Kumar Chawla, AOR

For Respondent(s)

Mr. Chinmoy Khaladkar, Adv.

Mr. Kunal Cheema, Adv.

Mr. Ravindra Keshavrao Adsure, AOR

UPON hearing the counsel the Court made the following
O R D E R

The civil appeal is dismissed in terms of the signed
order.

(NIDHI AHUJA)
COURT MASTER

(ASHA SONI)
COURT MASTER

[Signed order is placed on the file.]