

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. I

CENTRAL SALES TAX APPEAL NO. 04 OF 2017

(Arising order out of dated 22.09.2016 passed by the Maharashtra Sales Tax Tribunal, Mumbai in VAT Appeal Nos. 1074-1076/2014, VAT Appeal No. 657/2015, VAT Appeal No. 332/2014 and VAT Appeal No. 76/2013)

State of Maharashtra

Through Commissioner of Sales Tax,
5th Floor, Vikrikar Bhawan,
Mazgaon, Mumbai – 400010

....Appellant

VERSUS

M/s. CMS Computers Ltd.

CMS Lake Road Centre 70,
Lake Road,
Kaycee Industries Compound,
Bhandup (W), Mumbai - 400078

....Respondent

APPEARANCE:

Ms. Rama Ahluwalia, Advocate for the State of Maharashtra

Shri Rahul S. Thakkar, Advocate for the Respondent

CORAM: HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 26.07.2024

Date of Decision: 03.01.2025

ORDER

The appeal is dismissed. For order, see order of date passed in
Central Sales Tax Appeal No. 01 of 2017.

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)