

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. I

CENTRAL SALES TAX APPEAL NO. 02 OF 2020

(Arising order out of VAT Appeal No. 60 of 2018 dated 14.01.2020 passed by the Maharashtra Sales Tax Tribunal, Mumbai)

State of Maharashtra

....Appellant

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

VERSUS

- 1. M/s. Castrol India Ltd.**
Technopolis Knowledge Park,
Mahakali Caves Road,
Andheri (E), Mumbai.
- 2. State of Andhra Pradesh,**
Through Commissioner of Commercial Taxes,
Having office at C.T. Complex,
Ground Floor, M.S. Road, Nampally,
Hyderabad- 500001.
- 3. State of Assam,**
Office of the Commissioner of State Tax,
Kar Bhawan, G.S. Road, Dispur,
Guwahati-781006.
- 4. State of Bihar,**
Office of Commissioner State Tax,
Vikas Bhawan, Bailey Road,
Patna – 800001
- 5. State of Chattisgarh,**
Head office Commercial Tax-GST
Department, North Block,
Sector 19, Atal Nagar.
- 6. Union Territory of Delhi,**
Department of Trade and Taxes,
Govt of NCT of Delhi,
Vyapar Bhawan, IP Estate,
New Delhi – 110002, India
- 7. Dadra and Nagar Haveli,**
Office of the Commissioner of State Tax,
1st Floor, Udhog Bhawan, 66KV Road,
Near Secretariat, Village Amli,
U.T. of Dadra and Nagar Haveli – 396230.
- 8. State of Goa,**
Through The Commissioner of Commercial Taxes,
Having office at Vikrikar Bhawan,
M.G. Road, Panji (Goa).
- 9. State of Gujarat,**
Through Office of the Commissioner of State Tax,
C-5 Rajya Kar Bhavan, Ashram Road,
Ahmedabad – 380009.

- 10. State of Haryana,**
Through Excise & Taxation Department,
Haryana, Vanijya Bhawan, Plot no. 1-3,
Sector-5, Panchkula – 134151.
- 11. State of Jharkhand,**
Through Secretary-cum-Commissioner
of Commercial Taxes, Having office at
Department of Commercial Tax,
Project Building, Dhurva,
Ranchi – 834004.
- 12. State of Jammu and Kashmir,**
Through Office of the Commissioner of State Tax,
Railway Station Road, Bari Brahmana,
Jammu, (Jammu and Kashmir)
- 13. State of Karnataka,**
Through Office of the Commissioner of State Tax,
Vanijya Therige Karyalaya, Kalidasa Road,
Gandhinagar, Bangalore – 560009.
- 14. State of Kerala,**
Through Office of Commissioner of State Tax,
9th floor, Tax Tower, Killppalam,
Karamana P. O., Thiruvananthapuram.
- 15. State of Madhya Pradesh,**
Through Office of Commissioner of State Tax,
Moti Bunglow Compound, M.G. Road,
Near Gandhi Hall, Indore-452001.
- 16. State of Orissa, Through**
Through Office of the Commissioner of State Tax,
Baniyyakar Bhawan, Old Secretariat Compound,
Cuttack – 753001.
- 17. State of Punjab, Through**
Through Office of The Commissioner of State Tax,
Improvement Trust Building, 3rd Floor,
Chhoti, Baradari, Patiala,
Punjab – 147001.
- 18. State of Rajasthan, Through**
Through Office of the Commissioner of State Tax,
Kar Bhawan, Bhawani Singh Road,
Ambedkar Circle, C-Scheme, Jaipur,
Rajasthan – 302005.
- 19. State of Tamil Nadu,**
Through Office of the Commissioner of State Tax,
Ezhilagam, Chepauk, Chennai – 600005.
- 20. State of Uttar Pradesh,**
Through Office of the Commissioner of State Tax,
Commercial Tax U.P.,
Commercial Tax Head Office,
Vibhuti Khand, Gomti Nagar,
Lucknow – 226016.
- 21. State of West Bengal,**
Through Office of the Commissioner State Tax,
14, Beliaghata Road, Sales Tax Building,
Kolkata – 700015.

....Respondents

APPEARANCE:

Ms. Rama Ahluwalia, advocate for the State of Maharashtra
Mr. Abhishek Pandey Advocate for the State of Chhattisgarh
Mr. Jaivardhan Gautam, Representative for the State of Uttar Pradesh
Shri Nishe Rajen Shonker and Shri Alim Anwar, Advocates for the State of Kerala
Ms. Madhumita Bhattacharjee and Mr. Anant, Advocates for the State of West Bengal
Mr. Sahil Bhalaik and Shri Ritik Arora, State of Andhra Pradesh
Mr. Surjendu Sankar Das and Shri Samarpit Chauhan, Advocates for the State of Goa
Mr. Arun Gaor, E&T Department, ETO Haryana
Mr. Rohan Shah, Shri Udayan Choksi and Shri Harish Suri, Advocates for the Respondent

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

Date of Hearing: 16.04.2025
Date of Decision: 11.07.2025

ORDER

The Appeal is dismissed. For order, see order of date passed in
Central Sales Tax Appeal No. 13 of 2017.

(JUSTICE DILIP GUPTA)
PRESIDENT

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