

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. I

CENTRAL SALES TAX APPEAL NO. 50635 OF 2024

(Arising order out of dated 14.02.2023 passed by the Maharashtra Sales Tax Tribunal, Mumbai at Pune in VAT Appeal No. 03/2019, VAT Appeal No. 04/2020 and VAT Appeal No. 01/2021 Pune Bench)

**M/s. Indapur Dairy and
Milk Products Ltd.**

Mauje Gokhali, Sonmatha, Tal-Indapur,
Dist: Pune – 413106

....Appellant

VERSUS

1. State of Maharashtra

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

2. The Maharashtra Sales Tax Tribunal

7th Floor, Vikrikar Bhawan,
Mazgaon, Mumbai – 400010

3. State of Uttarakhand

Through Commissioner of Commercial Tax, U.K.,
Ring Road, Near Bridge No. 6,
Nathanpur, Dehradun – 248005

....Respondents

APPEARANCE:

Shri Rahul C. Thakar, Advocate for the Appellant

Ms. Rama Ahluwalia, Advocate for the State of Maharashtra

Ms. Anubha Dhulia and Ms. Suveni Bhagat, Advocates for the State of Uttarakhand

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

Date of Hearing: 11.04.2025

Date of Decision: 28.07.2025

ORDER

The appeal is partly allowed. For order, see order of date passed in
Central Sales Tax Appeal No. 50634 of 2024.

(JUSTICE DILIP GUPTA)
PRESIDENT

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

Shreya