

SCHINDLER INDIA PVT. LTD BENCH II, HON'BLE MSTT, MUMBAI VAT APP 17,18 & 19 of 2021 Coram: Shri. C. P. Gaddam (Judicial Member); Shri D.M. Thorat (Technical Member) Appearance: Adv. V.P. Patkar, Advocate for the Appellant In this case the Appellant had initially approached the Hon'ble MSTT in three separate appeals u/s 9(2) of the Central Sales Tax Act, 1956 r/w Sec. 26 of the MVAT Act, 2002 on the ground that, branch transfers to other States could not be considered as Inter-State sales. Both the Appeals as well as subsequent Rectification Application were dismissed by the Hon'ble MSTT as the Appeal had not been filed u/s 18-A of CST Act nor there was an order of assessing authority u/s 6-A or it's sub-section (2) of the CST Act. But, the Hon'ble Tribunal in both the Appeal as well as Rectification Order kept all points and remedies open to the appellant while dismissing the appeals. Thus, providing the optio.....