

Vinayak Patkar

Many of you must have read the judgement of the Hon'ble Maharashtra Sales Tax Tribunal in the case of M/s Zangas- KPTL Consortium reported in GST Review of April, 2022. The same was argued by the Senior Chartered Accountant Shri U.M. Lunawat. Hon'ble Tribunal while deciding the issue has applied the theory expounded by the learned jurist Kelsen. The said theory is called the Pure Theory of Law and the same was taken from Kelsen's book, "The General Theory of Law & State". You must have also read the judgement delivered by the Nagpur Bench in the case of M/s Aarti Enterprises in VAT SA Nos. 43 to 46 of 2017 on 05.04.2022. The case was argued by the learned Advocated Shri J.A. Gohokar. Hon'ble Tribunal considered all the Exemption Notifications and Trade Circulars relating to the issue involved and after applying strict rule of interpretation decided the issue in favour of the Appellant. This case was he.....