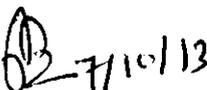


OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA, CUTTACK

I(IV)174(P)/12 Memo No. 20559.,

Dt. 08-10-2013.

- (I) Copy forwarded to all officers of Head office/all sub-ordinate offices for Information & necessary action.
- (II) Copy to the DCCT, IT for information & necessary action. He is requested to float in the Commissioner of Commercial Tax website.

 7/10/13
Deputy State Representative

**BEFORE THE ADVANCE RULING AUTHORITY:
ODISHA SALES TAX TRIBUNAL, CUTTACK.**

A.R.A. No.11 of 2012-13

Present: Sri A.K. Mohapatra, Sri P. Mishra, & Sri A.K. Bhuyan,
1st Judicial Member 2nd Judicial Member Accounts Member-I

M/s. Jagannath Corporation
Projects (P) Ltd.,
Plot No.397, Lewis Road,
Old Town, Bhubaneswar. Applicant.

- Versus -

State of Odisha, represented by the
Commissioner of Sales Tax (O),
Cuttack. Respondent.

For the Applicant . . . Mr. P.N. Sarangi, Managing Director
For the Respondent . . . Mr. M.S. Raman, A.S.C. (C.T.)

Date of hearing: 16.07.2013 **** Date of order: 17.07.2013

ORDER

This is an application u/s.17-A of the Orissa Entry Tax Act, 1999 (in short, OET Act) read with Rule 23-C of the Orissa Entry Tax Rules, 1999 (in short, OET Rules) for obtaining an advance ruling on the following disputed point.

Whether stone boulders or chips are schedule goods and if so, the rate of tax thereon.

2. The facts leading to this disputed point are as follows: -

The applicant-dealer is engaged in the business activities of manufacture and sale of stone chips. The dealer procures boulders (large

sized stone) and after crushing the same in its stone crusher plant, produces stone chips of smaller sizes. The Sales Tax Officers of Audit Unit visited the place of his business and observed that the stone is a "mineral" and boulders and stone chips are liable for payment of Entry Tax @ 1% which was not paid by the dealer.

3. During the course of hearing of this matter, the learned counsel for the applicant made an application before the Bench with a prayer that in the meantime assessment has already been passed by the learned Assessing Authority, Bhubaneswar I Circle, Bhubaneswar and the matter has been challenged by the applicant in the appropriate forum. He has further submitted that since the matter is under challenge in appropriate forum, he does not want to press this petition and it may be treated as infructuous.

4. The learned counsels for both the parties are present and the learned advocate for the revenue has also no objection to the aforesaid submission of the learned counsel for the appellant.

5. In view of the facts and submissions stated above, we find that since the applicant does not want to press this application it is rejected as not pressed.

Dictated & corrected by me,

Sd/-
(A.K. Mohapatra)
1st Judicial Member

Sd/-
(A.K. Mohapatra)
1st Judicial Member

I agree,

Sd/-
(P. Mishra)
2nd Judicial Member

I agree,

Sd/-
(A.K. Bhuyan)
Accounts Member-I

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