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

**Advance Ruling Application No. 1 of 2017-18**

**Present :** ... **Shri S.C. Mishra**, Chairman,  
**Shri A.K. Panda**, 1<sup>st</sup> Judicial Member  
&  
**Shri S.K. Mishra**, Accounts Member-III

M/s. Ganapati Traders,  
At- Jalakalanga, PO- Hatadihi,  
Dist.- Keonjhar. ... Applicant

**- Versus -**

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

For the Appellant ... Mr. R.N. Pattnaik, Advocate &  
Mr. S.K. Das, Advocate

For the Respondent ... Mr. S.K. Pradhan, Addl. SC (CT)

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Date of hearing: 11.05.2017 \*\*\*\* Date of order: 20.05.2017  
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**ORDER**

This is an application for advance ruling filed by the applicant U/s. 78-A of the Odisha Value Added Tax Act, 2004 (in short, 'OVAT Act') read with Rule 117-A of the Odisha Value Added Tax Rules, 2005 (in short, 'OVAT Rules') seeking a clarification for applicability of rate of tax on 'morrum' under the OVAT Act.



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23/5/17

SM/15. Jan.  
B/b

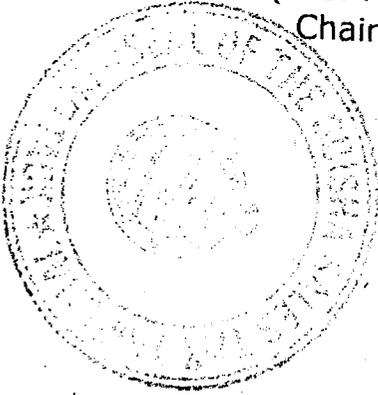
2. The brief facts of the case are that the dealer-applicant is a registered dealer and engaged in trading of construction materials. During the year 2016-17, the applicant executed an agreement with the Govt. of Odisha for extraction of morrum under the jurisdiction of Tahasildar, Hatadihi, Dist. Keonjhar. As 'morrum' nowhere finds place in the Schedule under the OVAT Act, it is not possible on the part of the applicant to sell and file return within the stipulated period. Therefore, the applicant filed this application for advance ruling to decide the rate of tax on 'morrum'.

3. Heard the learned Counsel for the dealer-applicant and the learned Addl. Standing Counsel (CT) for the revenue vis-à-vis the materials on record. In course of argument, the learned Addl. Standing Counsel (CT) for the revenue submitted that 'morrum' along with sand, soil, spalls, boulders, grit, chips, metal, bajuri and earth find place in Sl. No.97 of Part-II of Schedule-B under the OVAT Act and the same is taxable @ 5%. Therefore, there is no reason for the applicant to file such application seeking advance ruling in this respect. In view of such entry in Part-II of Schedule-B under the OVAT Act, we find no justification for filing of advance ruling application by the applicant before this forum, which is liable to be dismissed.

4. In the result, the application for advance ruling filed by the dealer-applicant is dismissed.

Dictated & Corrected by me,

Sd/-  
(S.C. Mishra)  
Chairman



I agree,

Sd/-  
(S.C. Mishra)  
Chairman

Sd/-  
(A.K. Panda)  
1<sup>st</sup> Judicial Member

I agree,

Sd/-  
(S.K. Mishra)  
Accounts Member-III

*2/00*

④ Deer (u & p)