

**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES, ODISHA,  
CUTTACK.**

**File No. IV(II)14/2017 5259 /CT**

**Dated 31 / 03 /2018**

To

**All Addl. CCTs /All JCCTs (Territorial Ranges)  
All DCCTs/ACCTs (In-charge of Circles)**

Sub: - Regarding Disposal and Vacation of Interim Stay Orders by Hon'ble  
Orissa High Court in Entry Tax cases

Madam / Sir,

In inviting a reference to the subject cited above, I am to say that the Hon'ble Orissa High Court, vide its orders dt. 08.03.2018, has disposed of 23 writ petitions (list enclosed) pertaining to Odisha Entry Tax Act as follows:

"..... Accordingly, the writ petition stands disposed of in terms of order dated 28.03.2017 passed by the Hon'ble Supreme Court in Civil Appeal No(s)6474-6798 of 2017 (State of Orissa & others Vs. M/s Reliance Industries Ltd)."

In view of this, all interim orders, passed by the Hon'ble High Court earlier, have now been vacated. It is found that the cases disposed of by the Hon'ble High Court fall under four distinct categories for which different approaches need to be made for realization of the tax demand, as given below.

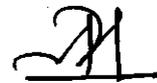
1. Cases where the validity of the Odisha Entry Tax Act & Rules had been challenged, notice of demand in E-24 should now be issued for the tax periods under challenge and tax periods subsequent thereto;

2. Cases where the notice of demand in E-24 had been challenged, notice may be issued for recovery of the dues covered under notice in E-24. Further notices in Form E-24 should also be issued covering subsequent tax periods.
3. Cases where order of assessment had been challenged, notice should be issued for recovery of the dues covered in the demand notice. Further notices in Form E-24 should be issued covering subsequent tax periods.
4. Cases where notice for payment of Entry tax dues had been challenged, notice should be issued for recovery of the dues. Further notices should also be issued in Form E-24, covering subsequent tax periods.

Action as suggested above should also be taken in all such cases which will be disposed of by the Hon'ble Orissa High Court, in future, in similar manner.

These instructions are to be followed scrupulously in order to avoid further litigations and also to collect the arrear revenue.

**Yours faithfully,**

 31.3.18

**Commissioner of Commercial Taxes, Odisha,  
Cuttack**

Memo No. 5260 /CT

Dated 31.03.18

Copy to all First Appellate Authorities. They are requested to dispose of pending Odisha Entry Tax cases in the light of the decision of Hon'ble Supreme Court as well as Hon'ble High Court of Orissa.

*31-3-18*

**Dy. Commissioner of Commercial Taxes, (Law)**

**List of cases disposed under ET Act by the Hon'ble Orissa High Court**

Sl. No	W.P.(C)No.	Petitioner	Circle	Date of order
1	2011/15	M/s. City Motors (P)Ltd.,	BBSR-III Circle, BBSR	08.03.18
2	2823/12	M/s. R.K. Marbles.,	BBSR-II Circle, BBSR	08.03.18
3	1710/15	M/s. Utkal Auto Enterprises (P)Ltd.,	BBSR-IV Circle, BBSR	08.03.18
4	3650/15	M/s. Sri Kaleswar Automobiles.,	Ganjam –I Circle, Berhampur	08.03.18
5	2380/13	M/s. Shyam Trading Co.,	Kantabanjhi Circle, Kantabanjhi	08.03.18
6	27726/13	M/s. Rajlaxmi Motors.,	Bolangir Circle, Bolangir	08.03.18
7	5276/14	M/s. Maa Tarini Automobiles.,	Kendrapara Circle, Kendrapara	08.03.18
8	11386/08	M/s. Pragatibadi.,	BBSR-I Circle, BBSR	08.03.18
9	7721/14	M/s. Om Trade.,	BBSR-III Circle, BBSR	08.03.18
10	10818/14	M/s. Lexus Motors Ltd.,	Cuttack-II Circle, Cuttack.	08.03.18
11	8403/14	M/s.Chandi Craves Pvt. Ltd.,	Angul Circle, Angul	08.03.18
12	3853/14	M/s. Reliance Telecom Ltd.,	BBSR-III Circle, BBSR	08.03.18
13	6680/14	M/s. Laxmi Sales and Services Pvt Ltd.,	Bargarh Circle, Bargarh	08.03.18
14	21136/114	M/s. Subash Motors.,	Jajpur Circle, Jajpur	08.03.18
15	16440/14	M/s. Senapati Motors.,	Jagatsinghpur Circle, Jagatsinghpur	08.03.18
16	7395/14	M/s. Britannia and Dairy Pvt. Ltd.,	Rourkela –I Circle, Uditnagar	08.03.18
17	8649/14	M/s. Shree Ganapati Auto.,	Dhenkanal Circle, Denkhanal	08.03.18
18	202/14	M/s. Jyoti Premium Pvt. Ltd.,	BBSR-I Circle, BBSR	08.03.18
19	14506/10	M/s. Jindal India Thermal Power.,	Angul Circle, Angul	08.03.18
20	7798/10	M/s. Monnet Power Co.Ltd.,	Angul Range, Angul	08.03.18
21	16681/12	M/s. Ashok Leyland Ltd.,	BBSR-I Circle, BBSR	08.03.18
22	13738/12	M/s. Jindal India Thermal Power Ltd.,	Angul Circle, Angul	08.03.18
23	23159/12	M/s. Jindal India Thermal Power Ltd.,	Angul Circle, Angul	08.03.18