

Second Appeal Order Disposal Status for orders received in April-2019

FULL BENCH

Sl No.	Name of Dealer R.C. No.	Range/Circle/AU	First Appeal No. & Date	Second Appeal Number & Date of Order	Act	Period	Second Appeal filed by State/Party	AMOUNT DEMANDED/REUNDED (BY 1ST APPELLATE AUTHORITY)	Result of Second Appeal Order
1	M/S NATIONAL THERMAL POWER CORPORATION LTD.	ANGUL RANGE	AA/344/DL/07-08, DTD.28.06.2011	65/2011-12, DTD.26.03.2019	U/S 12(8) OF THE OST	2003-04	PARTY	20860525	APEAL IS ALLOWED IN PART AND THE MATTER IS REMITTED BACK TO LAA FOR ASSESSMENT AFRESH.
2	M/S GAYATRI AGRO OIL & FOOD PRODUCTS	BALANGIR RANGE	AA-7(KA) OF 2010-11, DTD.25.03.2011	42(VAT) OF 2011-12, DTD.25.03.2019	OVAT ACT 2004	01.04.2005 TO 30.09.2007	PARTY	42613	APEAL IS DISMISSED.
3	M/S JAYARAM PUJHARI	BALANGIR RANGE	AA-1(BPI) OF 2011-12, DTD.02.08.2011	176 (V)/2011-12, DTD.11.04.2019	U/S 12 OF THE OVAT ACT, 2004	01.04.2005 TO 31.03.2010	STATE	6002544	APEAL IS DISMISSED.
4	M/S VIJAY ENTERPRISES	BALANGIR RANGE	AA-161(BP-1) OF 2012-13, DTD.13.05.2013	153(V) OF 2013-14, DTD.16.04.2019	U/S 43 OF THE OVAT ACT		PARTY	REMANDED BACK THE MATTER	APEAL IS DISMISSED WITH A DIRECTION TO THE DEALER TO RAISE THE ISSUE BEFORE LAA.
5	M/S JAI BHARAT AGRO INDUSTRIES	BALANGIR RANGE	AA-29(KA) OF 2010-11, DTD.07.01.2011	302(VAT) OF 2010-11, DTD.26.03.2019	U/S 42 OF THE OVAT ACT, 2004	01.04.2005 TO 30.03.2009	STATE	SET A SIDE	THE APPEAL IS ALLOWED AND MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT.
6	M/S ORIPOL INDUSTRIES LTD.	BALASORE RANGE	AA-05/BAC-2005-2006, DTD.17.06.2008	58(C) OF 2008-09 & 52(C) OF 2008-09, DTD. 20.03.2019	U/R 12(5) OF THE CST	2001-02	STATE/PARTY	1137400	THE APPEAL BY THE STATE IS DISMISSED AND THAT OF THE DEALER IS ALLOWED AND THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT .
7	M/S UTKAL POLYWEAVE INDUSTRIES (P) LTD.	BALASORE RANGE	AA 135/BA-2002-2003, DTD.30.12.2003	69 OF 2004-05, DTD.04.04.2019	U/S 12(8) OF THE OST, 1947	1992-93	STATE	REVERSED THE ORDER	THE APPEAL BY THE REVENUE IS DISMISSED.
8	M/S BALGOPAL FOOD PRODUCTS PVT. LTD.	BARGARH CIRCLE	AA-4/BGH/VAT/2012-13, DTD.31.03.2014	157(VAT) OF 2014-15, 178(VAT) OF 2014-15, DTD.25.03.2019	U/S 42 OF THE OVAT ACT, 2004	01.12.2008 TO 30.09.2010	PARTY & STATE	3353010	APEALS PREFERRED BY THE PARTY AND THE STATE ARE DISMISSED

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9	M/S GITA SALES CORPORATION	BHUBANESWAR II CIRCLE	AA-7/BHII/10-11, DTD.18.10.2010	266 OF 2010-11, DTD.27.03.2019	U/S 12(8) OF THE OST	2001-02	PARTY	608871	THE APPEAL IS DISMISSED AND THE ORDER PASSED BY THE FAA IS CONFIRMED.
10	M/S ORISSA STATE CO-OP MILK PRODUCTS	BHUBANESWAR II CIRCLE	AA(ET)175/BH-II/07-08, DTD.15.12.2008	81(ET) OF 2009-10, DTD.17.04.2019	U/S 7 OF THE OET	2003-04	PARTY	7781683	THE APPEAL IS DISMISSED.
11	M/S RELIANCE ENERGY LTD. PRESENT KNOWN AS M/S RELIANCE INFRASTRUCTURE LTD.	BHUBANESWAR RANGE	AA-47/BH-I/09-10, 19.04.2019	136 OF 2010-11, DTD.04.04.2019	U/S 12(8) OF THE OST ACT, 1947	2001-02	PARTY	34572463	APPEAL IS ALLOWED ON CONTEST AND THE IMPUGNED ORDER IS SET-ASIDE.
12	M/S SUPER CASSETTE INDUSTRIES LTD.	CUTTACK I CENTRAL CIRCLE	AA-(ET)224/CUIC/ 2006-07, DTD.22.03.2010	61(ET)/2010-11, DTD.04.04.2019	OET	2003-04	STATE	REDUCED TO NIL	THE APPEAL IS ALLOWED AND THE ORDER OF LD. DCST IS SET-ASIDE.
13	M/S VIP INDUSTRIES LIMITED	CUTTACK I RANGE	AA-68/CUIW/2005-06, DTD.17.12.2008	708 OF 2008-09, DTD.04.04.2019	U/S 12(9) OF THE OST ACT	2001-02	PARTY	1081400.12	THE APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK LAA FOR FRESH ASSESSMENT.
14	M/S ORISSA FOREST DEVELOPMENT	CUTTACK I RANGE	AA-(C)29/CUIW/06-07, DTD.31.12.2007	5(C) OF 2008-09, DTD.11.04.2019	U/S 12(4) OF THE CST	2003-04	PARTY	13972480	THE APPEAL IS ALLOWED AND IMPUGNED ORDER IS REVERSED WITH REMAND BACK FOR AFRESH ASSESSMENT.
15	M/S SHREE MARUTI AGENCIES	CUTTACK I WEST CIRCLE	AA-172/CUIW/2007-08, DTD.30.03.2010	125 OF 2010-11, DTD.03.04.2019	U/S 12(4) OF THE OST ACT, 1947	2004-05	STATE	14521	APPEAL PREFERRED BY THE STATE IS DISMISSED.
16	M/S RASHMI CEMENT LTD.	CUTTACK II RANGE	AA/03/OVAT/CUII/2016-17, DTD.11.07.2016	172(V)/2016-17, DTD.15.04.2019	43 OF THE OVAT ACT, 2004	01.04.2006 TO 31.03.2009	PARTY	1115351	MATTER IS REMITTED BACK TO LAA FOR ENQUIRY INTO ALLEGED SUPPRESSION OF GOODS UNDER THREE BILLS OF BLUE DUST OF 13697.080 MT.
17	M/S POLLUTECH ENGINEERING	CUTTACK II RANGE	AA.CUII/439/JCST/2011-12, AA.CUII/38/2009-10, DTD.03.11.2012	174 & 175(ET) OF 2012-13, DTD.17.04.2019	9(C) OF THE OET	01.04.2007 TO 31.01.2009	PARTY/STATE	4646947 & 3181841	APPEALS ARE ALLOWED AND THE ORDERS OF ASSESSMENT ARE QUASHED.

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18	M/S GENERAL MANAGER, MCL, KALINGA AREA	CUTTACK II RANGE	AA-369/ET/DL/2005-06 & AA-371/ET/DL/2005-06, DTD.13.09.2006	293(ET) OF 2006-07, 294(ET) OF 2006-07	U/S 7(4) OF THE OET ACT, 1999	2003-04 & 2004-05	PARTY	566364 & 542286	THE CONFIRMING ORDER OF FAA ARE SET-ASIDE.
19	M/S NTPC LTD.(TSTPP)	DHENKANAL CIRCLE, ANGUL	AA-256/ET/DL/05-06, DTD.20.03.2006	133(ET) OF 2006-07, DTD.26.03.2019	U/S 7(4) OF THE OET ACT, 1999	2004-05	PARTY	30377956	APPEAL IS ALLOWED AND THE IMPUGNED ORDER OF FAA IS SET-ASIDE AND THE MATTER IS REMITTED BACK TO LAA FOR RE-COMPUTATION OF TAX LIABILITY .
20	M/S NTPC LTD., TTPS, TALCHER, DIST-ANGUL	DHENKANAL CIRCLE, ANGUL	AA-224/ET/DL/05-06, DTD.24.12.2005	13(ET) OF 2006-07, DTD.26.03.2019	U/S 7(4) OF THE OET ACT, 1999	2004-05	PARTY	7067350	APPEAL IS ALLOWED AND THE IMPUGNED ORDER OF FAA IS SET-ASIDE AND THE MATTER IS REMITTED BACK TO LAA FOR RE-COMPUTATION OF TAX LIABILITY .
21	M/S BLUE SOLUTION	GANJAM I CIRCLE	AA(VAT)37/2011-12, DTD.27.02.2012	48(VAT) OF 2012-13, DTD.08.04.2019	U/S 43 OF THE OVAT ACT	01.04.2006 TO 31.03.2009	PARTY	SET A SIDE THE ORDER	PROCEEDING INITIATED U/S.43 OF OVAT ACT IS MAINTAINABLE AND ACCORDINGLY APPEAL IS ALLOWED .
22	M/S BLUE SOLUTION	GANJAM I CIRCLE	AAC-06/2011-12, DTD.27.02.2012	20(CST) OF 2012-13, DTD.09.04.2019	U/R 12(4) OF THE CST ACT	01.07.2006 TO 31.03.2009	PARTY	SET-ASIDE THE ORDER	APPEAL IS ALLOWED AND THE ORDER OF ASSESSMENT IS QUASHED.
23	M/S CHAKADOLA POLYMERS PVT. LTD.	GANJAM II CIRCLE	AA-(V)08/2013-14, DTD.20.02.2014	351(V) OF 2013-14, 41(V) OF 2013-14, DTD.28.03.2019	U/S 43 OF THE OVAT ACT	01.04.2010 TO 30.06.2012	PARTY & STATE	3656893	THE APPEAL AND CROSS APPEAL STAND DISMISSED AND THE MATTER IS REMITTED BACK TO ASSESSING AUTHORITY FOR RAISING THE DEMAND AFRESH.
24	M/S TELECOM DISTRICT MANAGER (BSNL)	GANJAM RANGE	AA.8 AND 7/2004-05, 29.06.2004	898 OF 2004-05, 899 OF 2004-05, DTD.20.03.2019	U/S 12(4) OF THE OST	2001-02	PARTY	CONFIRMING THE ORDER OF ASSESSMENT	APPEALS ARE DISMISSED .

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25	M/S S.P.S STEEL & POWER LTD.	JHARSUGUDA CIRCLE	AA 62/JSG/ET/09-10, DTD.25.03.2011	42(ET)/2011-12, DTD.03.04.2019	U/S 10(1) OF THE OET	2003-04	STATE	REDUCING TO RETURN FIGURE	APPEAL IS PARTLY ALLOWED AND ORDER O FLD. DCST IS SET-ASIDE AND THE MATTER IS REMANDED TO LAA FOR AFRESH ASSESSMENT .
26	M/S KONARK METAL & WIRE PRODUCT	JHARSUGUDA CIRCLE	AA-13/JGS/OST/10-11, DTD.10.02.2011	33 OF 2011-12, DTD.28.03.2019	U/S 12(8) OF THE OST	2004-05	PARTY	1172173	APPEAL IS DISMISSED.
27	M/S MAHANADI COAL FIELDS LTD.	JHARSUGUDA CIRCLE	AA-488/SAIII-CST-06-07, 28.02.2007	52(C) OF 2007-08, DTD.16.04.2019	12(5) OF THE CST(O)	2004-05	STATE	REFUND OF RS.2301	APPEAL IS ALLOWED IN PART AND THE ORDER OF LD. ACST IS MODIFIED.
28	M/S MAHANADI COAL FIELDS LTD.	JHARSUGUDA CIRCLE	AA-485/SAIII-OST-06-07, 28.02.2007	490 OF 2007-08, DTD.16.04.2019	12(4) OF THE OST	2004-05	STATE	REFUND OF RS.200791	APPEAL IS DISMISSED AND THE ORDER PASSED BY LD. ACST IS CONFIRMED.
29	M/S GANESH MAJHI	KALAHANDI CIRCLE	AA-45(KA) OF 2010-11, DTD.17.02.2011	314(VAT) OF 2010-11, DTD.26.03.2019	U/S 42 OF THE OVAT ACT, 2004	01.04.2007 TO 31.03.2010	STATE	ENHANCED THE REFUND OF RS.110802	APPEAL IS DISMISSED AND THE ORDER PASSED BY FAA IS CONFIRMED.
30	M/S MARUTI CASHEW INDUSTRIES	KORAPUT CIRCLE	AAC-(KOR023/09-10, 31.05.2010	42(C) OF 2010-11, DTD.0304.2019	12(4)OF THE CST(O)	01.07.2006 TO 31.10.2008	STATE	41907	APPEAL IS DISMISSED.
31	M/S PATRA SISAL ROPE INDUSTRY	KORAPUT RANGE	AAC(KOI)31/2003-04, DTD.31.05.2005	67(C) OF 2005-06, DTD.20.03.2019	U/R 12(4) OF THE CST	1996-97	STATE	REDUCING THE DEMAND TO RETURN FIGURE	THE APPEAL FILED BY THE REVENUE FAILS AND THE IMPUGNED ORDER OF THE FAA IS CONFIRMED.
32	M/S SHAKTI AGENCIES	SAMBALPUR I CIRCLE	AA-230(SAI) OF 2007-08, DTD.15.11.2007	1530 OF 2007-08, DTD.10.04.2019	U/S 12(4) OF THE OST	2003-04	STATE	REDUCED THE DEMAND	THE APPEAL IS DISMISSED.
33	M/S SHYAM HULLER & FLOUR MILL	SAMBALPUR II CIRCLE, BARGARH	AA-475(SAII) OF 2005-06, DTD.27.04.2006	646 OF 2006-07 & 746 OF 2006-07, DTD.25.03.2019	12(8)OF THE OST ACT, 1947	2001-02	PARTY & STATE	687484	APPEALS ARE DISMISSED .
34	M/S RAJKUMAR RICE & DAL MILL	SAMBALPUR II CIRCLE, BARGARH	AA-212(SA-II) OF 2005-06, DTD.28.09.2006	1822 /2006-07, DTD.03.04.2019	U/S 23(3) OF THE OST ACT,1947	2001-02	PARTY	577170	APPEAL IS DISMISSED.

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35	M/S L.N.AGRAWAL	SAMBALPUR II CIRCLE, BARGARH	AA-396(BGH-OST) OF 2007-08, DTD.27.08.2008	599 OF 2008-09, DTD.20.03.2019	U/S 12(4) OF THE OST	2002-03	STATE	REFUND OF RS 1286208.00	THE APPEAL FILED BY THE STATE IS DISMISSED.
36	M/S SHREE BALAJI ENGICONS(P) LTD.	SAMBALPUR III CIRCLE (JHARSUGUDA CIRCLE)	AA-12(SAIII)/2003-04, DTD.04.09.2004	2348 OF 2004-05, DTD.08.04.2019		2001-02	STATE	44800	THE DEALER ASSESS WAS ALLOWED TO GET REFUND AS DETERMINED BY THE HON'BLE OSTT IN S.A NO-2183 OF 2004-05.
37	M/S B.S.B.K LTD.	SAMBALPUR RANGE	AA-95(SAIII) OF 1999-2000 AND AA 13(SAIII) OF 2000-01, DTD.31.03.2001	770 OF 2001-02, 802 OF 2001-02, 803 OF 2001-02, DTD.20.03.2019	U/S 12(4) OF THE OST	QE 9/97 AND 3/98	STATE & PARTY	CONFIRMING THE ORDER OF ASSESSMENT	APPEALS ARE DISMISSED .
38	M/S SRI SRI AKHANDALAMANI SAW MILL	SUNDARGARH RANGE	AA14(RL-II)2009-10, AA13(RL-II) 2009-10, 20.10.2009	63 OF 2010-11, 64 OF 2010-11, DTD.11.04.2019	12(8) OF THE OST ACT, 1947	2003-04	PARTY	REMANDED BACK THE MATTER FOR FRESH ASSESSMENT	APPEALS ARE ALLOWED AND THE IMPUGNED ORDERS ARE SET ASIDE . THE MATTER IS REMITTED BACK TO THE FAA FOR HEARING AFRESH.
39	M/S TELECOM DISTRICT MANAGER PRESENTLY BSNL, BALASORE	SUNDARGARH RANGE	AA477 AND 478 (RLII) 2003-04, DTD.31.05.2004	275 OF 2004-05, 276 OF 2004-05, 277 OF 2004-05, 278 OF 2004-05, 1495 OF 2004-05 AND 1496 OF 2004-05, DTD.20.03.2019	12(4) OF THE OST ACT,1947	1997-98, 1998-99, 1999-2000, 2000-01, 2001-02, 2002-03	PARTY	CONFIRMING THE ORDERS OF ASSESSMENT	APPEALS ARE DISMISSED .

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DIVISION & SINGLE BENCH

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1	M/S POLAR LATEX LTD.	BALASORE CIRCLE	AA-231/BA-2001-02(OET), DTD.22.11.2016	169(ET)/2016-17, DTD.29.03.2019	U/S 7(3) OF THE OET, 1999	12/1999 TO 03/2000	STATE	DELETED THE TAX LIABILITY	APPEAL IS DISMISSED
2	M/S DIXIT ENTERPRISES	BALASORE CIRCLE	AA-74/BA-2012-2013(VAT) DTD.22.05.2017	184(V)/2017-18, DTD.06.04.2019	U/S 42(5) OF THE OVAT ACT, 2004	01.04.2005 TO 30.09.2011	STATE	DELETED THE TAX LIABILITY	APPEAL BY THE STATE IS ALLOWED AND THE ORDER OF FAA IS SET-ASIDE WITH REMITTED BACK TO RE-HEAR THE APPEAL.
3	M/S TANMAY KUMAR MOHANTY	BALASORE CIRCLE	AA-127/BA-97-98(OST), DTD.20.04.2015	32/2015-16, DTD.12.04.2019	U/S 12(5) OF THE OST ACT, 1947	1995-96	STATE	ENHANCED THE PERCENTAGE OF DEDUCTION	APPEAL IS ALLOWED AND THE ORDER OF FAA IS SET-ASIDE AND WITH RESTORATION OF ORDER OF LAA.
4	M/S GAMPAS PLASTECH(P) LTD.	BALASORE RANGE	AA-96/BA-2016-17(ET), DTD.22.05.2017	81(ET) OF 2017-18, DTD.05.04.2019	U/S 10 OF THE OET, 1999	01.04.2014 TO 27.11.2015	STATE	DEMAND REDUCED TO RETURN FIGURE	APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO ASSESSING AUTHORITY FOR REDETERMINATION OF TAX LIABILITY.
5	M/S SAHOO CYCLE STORE	BALASORE RANGE	AA-61/BA 2011-2012(VAT), DTD.11.08.2014	257 (V) OF 2014-15, DTD.05.04.2019	U/S 42 OF THE OVAT ACT, 2004	01.04.2005 TO 31.12.2010	STATE	7184	APPEAL IS DISMISSED WITH NON-INTERFERENCE WITH THE ORDER OF FAA.
6	M/S BALASORE ALLOYS LTD.	BALASORE RANGE	AA/108101610000084/ 16-17, AA/108101510000490/ 16-17, AA/108101610000084/ 15-16, DTD.26.05.2017	70(ET) OF 2017-18, 71(ET) OF 2017-18, 72(ET) OF 2017-18, 73 (ET) OF 2017-18, DTD.05.04.2019	U/S 9C OF THE OET, 1999	01.04.2012 TO 31.03.2013 & 01.04.2013 TO 31.03.2014	STATE	RS.2547627 & Rs.5085521	THE APPEALS AND CROSS APPEALS ARE ALLOWED IN PART AND MATTER REMITTED BACK TO LAA FOR ASSESSMENT AFRESH.
7	M/S DIAMOND CHEMICAL IND.(P) LTD.	BALASORE RANGE	AA-376-BA-2004-2005(OET), DTD.22.09.2014	177(ET) OF 2014-15, DTD.20.04.2019	U/S 7 OF THE OET ACT, 1999	2001-02	PARTY	REDUCED TO RETURN FIGURE	APPEAL IS DISMISSED

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8	M/S PUNJAB MOTORS	BARGARH CIRCLE	AA 5/BGH/VAT/2015-16, DTD.22.09.2015	294(V) OF 2015-16, DTD.20.04.2019	U/S 42 OF THE OVAT ACT	01.04.2011 TO 31.03.2013	PARTY	186567	APPEAL IS DISMISSED
9	M/S CRADINAL YATCH	BHUBANESWAR IV CIRCLE	AA(ET)10822152000211 /BHIV/2015-16, DTD.27.02.2017	4(ET)/2017-18, DTD.18.04.2019	U/S 7(5) OF THE OET, 1999	08.03.2013 TO 31.03.2014	STATE	REDUCED TO RETURN FIGURE	APPEAL IS ALLOWED AND THE IMPUGNED ORDER OF FAA IS SET-ASIDE WITH REMITTED BACK TO THE LAA FOR AFRESH ASSESSMENT.
10	M/S PATRA AGENCY	BHUBANESWAR RANGE	106221522000003, DTD.18.06.2016	180(V) OF 2016-17, DTD.29.03.2019	U/S 42(5) OF THE OVAT ACT, 2004	01.04.2011 TO 31.03.2013	PARTY	36642	APPEAL IS DISMISSED
11	M/S PRIME TRADERS	BHUBANESWAR RANGE	AA106111011000141 /BHI/10-11, DTD.14.03.2013	262(VAT) OF 2013-14, DTD.03.04.2019	U/S 42 OF THE OVAT ACT, 2004	01.04.2005 TO 30.11.2009	PARTY	432861	APPEAL IS PARTLY ALLOWED AND ORDER OF LD. JCST IS SET-ASIDE WITH REMANDED BACK TO LAA FOR RECOMPUTATION OF TAX LIABILITY
12	M/S S.K.F.M. LTD.	BHUBANESWAR RANGE	AA(ET)376/BH-1/04-05, DTD.24.03.2005	115(E) OF 2005-06, DTD.12.04.2019	U/S 7 OF THE OET, 1999	2002-03	STATE	REFUND OF RS.26412	APPEAL IS DISMISSED
13	M/S KALINGA ENGINEERING	BHUBANESWAR RANGE	AA.312(E.T)/BH-1/03-04, DTD.31.03.2004	205(E)OF 2004-05, DTD.20.04.2019	U/S 7 OF THE OET, 1999	1999-2000	STATE	591	THE APPEAL BY THE STATE IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE AND THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT.
14	M/S ASHOKA TRADING CO.	CUTTACK I EAST CIRCLE	106121512000047, DTD.27.02.2019	30(V) OF 2017-18, DTD.24.04.2019	U/S 42 OF THE OVAT ACT	01.04.2012 TO 31.03.2014	STATE	11937	APPEAL BY THE REVENUE IS DISMISSED
15	M/S SUN PHARMACEUTICAL INDUSTRIES LTD.	CUTTACK I RANGE	107121712000046, DTD.30.12.217	36(C) OF 2018, DTD.18.04.2019	U/S 12(1) OF THE CST(O), 1957	01.04.2015 TO 31.03.2016	PARTY		APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT
16	M/S ARATI STEEL LTD.	CUTTACK II CIRCLE	AA/05/CST/CUII/2017-18/107131713000107, DTD.21.09.2017	101(C)/2017-18, DTD.20.04.2019	U/S 12(4) OF THE CST(O)	01.04.2010 TO 31.03.2011	STATE	REDUCED TO NIL	APPEAL IS DISMISSED

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17	M/S POPULAR CYCLE STORE	CUTTACK II RANGE	AA/354/JCST/CUII/2011-12, DTD.06.09.2012	186(V) OF 2012-13, DTD.29.03.2019	U/S 43(2) OF THE OVAT ACT, 2004	01.07.2006 TO 30.09.2010	PARTY	62368.07	APPEAL IS ALLOWED
18	M/S SANTOSH TRADERS	GANJAM I CIRCLE	AAE.101/2006-07, DTD.24.12.2007	237(ET)/2007-08, DTD.29.03.2019	OET ACT	2002-03	PARTY	6314	APPEAL IS ALLOWED AND THE ASSESSMENT AS REDUCED TO RETURN FIGURE
19	M/S GADADHAR JEWELLERY	JAJPUR CIRCLE	AA-256CU-III(ET) 12-13, DTD.29.06.2013	146(ET)/2013-14, DTD.16.04.2019	U/S 10 OF THE OET,1999	01.04.2010 TO 31.03.2011	PARTY	174543	APPEAL IS ALLOWED AND THE IMPUGNED ORDER OF FAA IS SET-ASIDE WITH REMITTED BACK TO THE LAA FOR AFRESH ASSESSMENT.
20	M/S GADADHAR JEWELLERY	JAJPUR CIRCLE	AA-255CU-III 12-13, DTD.29.06.2013	225(V)/2013-14 & 247(V)/2013-14, DTD.06.04.2019	U/S 43 OF THE OVAT, 2004	01.04.2010 TO 31.03.2011	PARTY/STATE	37999	APPEAL AND COUNTER APPEAL ARE DISMISSED ON CONTEST.
21	M/S B.C. MOHANTY & SONS PVT. LTD.	JAJPUR CIRCLE	AA 691CUIII(C) 16-17, 17.05.2017	99 (C) OF 2017-18, DTD.18.04.2019	U/R 12(1) OF THE CST(O), 1957	01.04.2011 TO 31.03.2012	STATE	81593	APPEAL IS ALLOWED IN PART AND IT IS ORDERED THE DEALER IS LIABLE TO PAY INTEREST FROM THE DATE OF ORIGINAL ASSESSMENT TILL THE DATE OF FINAL PAYMENT ON THE DIFFERENTIAL AMOUNT OF TAX AS DEMANDED.
22	M/S RUNGTA SONS PVT. LTD.	JAJPUR RANGE	AA-231/JCST/ASST/J/11-12, DTD.03.12.2013	188(ET) OF 2013-14, DTD.15.03.2019	OET ACT	01.04.2008 TO 31.03.2009	PARTY	284273	APPEAL IS DISMISSED
23	M/S MANGILALL RUNGTA	JAJPUR RANGE	AA-249/JCST/J/2011-12 & AA-273/JCST/J/2011-12, DTD.28.01.2014	10(ET) OF 2014-15 & 12(ET) OF 2014-15, DTD.15.03.2019	OET ACT	01.04.2008 TO 31.03.2008 & 01.04.2009 TO 31.03.2010	PARTY	671784	APPEALS ARE DISMISSED
24	M/S SUMRIT METALIKS(P) LTD.	JAJPUR RANGE	AA 835 KJB (C) 17-18, DTD.23.08.2017	111(C) OF 2017-18, DTD.20.04.2019	CST		STATE	17898	APPEAL IS ALLOWED AND ACCORDINGLY THE DEALER IS LIABLE TO PAY INTEREST CALCULATED FROM DATE OF ASSESSMENT ON THE TAX DUE.

Sl No.	Name of Dealer R.C. No.	Range/Circle/AU	First Appeal No. & Date	Second Appeal Number & Date of Order	Act	Period	Second Appeal filed by State/Party	AMOUNT DEMANDED/REFUNDED (BY 1ST APPELLATE AUTHORITY)	Result of Second Appeal Order
25	M/S MAHANADI COAL FIELD LTD.	JHARSUGUDA CIRCLE	AA-134/13-14(CST), DTD.18.08.2016	58(C) OF 2016-17, DTD.05.04.2019	12(1) OF THE CST	01.04.2009 TO 31.03.2011	PARTY	267726	APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER OF FAA IS SET-ASIDE WITH REMAND BACK TO LAA FOR FRESH DISPOSAL OF THE CASE
26	M/S SRI SHIVA SANKAR INDUSTRIES	KORAPUT CIRCLE	AAC(KOR)14/16-17, DTD.18.03.2017	41(C)/2017-18, DTD.12.04.2019	U/S 12(4)OF THE CST(O)	QE 01.04.2012 TO 31.03.2014	STATE	31281	APPEAL BEING NOT MAINTAINABLE IS DISMISSED
27	M/S INDIAN METALS & FERRO ALLOYS LTD.	RAYAGADA CIRCLE	AA-(VAT)-11/2013-14, DTD.20.10.2017	4(V) OF 2018, DTD.12.04.2019	U/S 81 OF THE OVAT ACT, 2004		PARTY	RECTIFICATION ORDER	APPEAL IS ALLOWED IN PART AND THE MATTER IS REMITTED BACK TO LAA FOR RECALCULATION OF TAX LIABILITY
28	M/S JANAPRIYA ENGINEERING WORKS	ROURKELA II CIRCLE	AA39(RL-II-C) OF 2013-14, DTD.25.09.2014	65 (C) OF 2014-15, DTD.05.04.2019	12(3) OF THE CST	01.04.2007 TO 31.03.2011	PARTY	746256	THE ORDER OF FAA IS MODIFIED AND DEMAND OF RS.288430 AS ORDERED SHALL BE COLLECTIBLE FROM THE DEALER
29	M/S VIJAY STEEL CORPORATION	ROURKELA II CIRCLE	AA.52(RL-IIC) OF 2008-09, DTD.28.02.2017	17(C) /2017-18, DTD.05.04.2019	U/R 12(4) OF THE CST	2004-05	STATE	90286	APPEAL IS DISMISSED
30	M/S VIRAJ STEEL & ENERGY PVT. LTD.	SAMBALPUR II CIRCLE	AA 250/SA-II/CST/2013 14(ADDL.CST, NZ.SBP) DTD.24.03.2017	28(C) OF 2017-18, DTD.03.04.2019	U/R 12(1)(b) OF THE CST	01.04.2012 TO 31.03.2013	STATE	38987	APPEAL IS ALLOWED IN PART AND THE LAA IS DIRECTED TO LEVY INTEREST ON THE TAX DUE
31	M/S M.M.GARMENTS	SAMBALPUR RANGE	AA 30/SAI/OET/2016-17, DTD.16.03.2017 & AA 32/SAI/OET/2016-17, DTD.16.03.2017	15(ET) OF 2017-18 & 17(ET) OF 2017-18, DTD.05.04.2019	OET ACT	01.04.2007 TO 31.03.2008 & 01.04.2009 TO 31.03.2011	PARTY	SET-ASIDE THE ORDERS	APPEALS ARE ALLOWEDAND RE-ASSESSMENT PROCEEDING IN BOTH THE CASES ARE VITIATED AS NOT MAINTAINABLE.
32	M/S CELL POINT	SUNDARGARH RANGE	AAV.18 OF 2011-12, DTD.09.09.2016	269(V)/2016-17, DTD.05.04.2019	U/S 43 OF THE OVAT ACT, 2004	01.04.2008 TO 05.12.2008	PARTY	72602	APPEAL IS DISMISSED