

Second Appeal Order Disposal Status for orders received in August-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 /Refunded (BY 1ST Appellate Authority)	Result of Second Appeal Order
1	M/S TDM (B.S.N.L), BHAWANIPATNA, KALAHANDI	BALANGIR RANGE	AA-190(KA)2003-04, AA-189(KA)2003-04, AA-188(KA)2003-04, DT.14.12.2006	42 OF 2007-08, 45 OF 2007-08, 46 OF 2007-08, DT.16.08.2019	OST	2000-01, 2001-02 & 2002-03	STATE	CONFIRMED THE ORDER	THE APPEALS ARE DISMISSED.
2	M/S GAMPUS PLASTECH (P) LTD., BALASORE	BALASORE RANGE	AA-227/BA-2001-02, DT.23.04.2002	1457 OF 2002-03, DT.23.07.2019	OST	1998-99	PARTY	SET-ASIDE THE ORDER	THE APPEAL IS DISMISSED.
3	M/S KHEMKA WEAVING FACTORY, BHADRAK	BHADRAK CIRCLE	AA-7/BD-2010-11 ET, DT.20.12.2010	153(ET) OF 2010-11, DT.17.07.2019	OET	01.04.2005 TO 31.01.2009	PARTY	3280279	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER OF THE IS SET ASIDE AND THE MATTER IS REMITTED BACK TO THE LAA FOR REASSESSMENT.
4	M/S ANAND TWIN CITY AUTOMOBILES, BHUBANESWAR	BHUBANESWAR I CIRCLE	AA-400/BHI/04-05, 30.05.2008	509/2008-09, DT.24.07.2019	OST	2003-04	STATE	56335	THE STATE APPEAL BE ALLOWED AND ASSESSMENT ORDER BE RESTORED.
5	M/S ANAND TWIN CITY AUTOMOBILES, BHUBANESWAR	BHUBANESWAR I CIRCLE	AA-401/BHI/04-05, 30.05.2008	195(ET)/2008-09, DT.24.07.2019	OET	2003-04	STATE	5762.32	THE STATE APPEAL BE ALLOWED AND ASSESSMENT ORDER BE RESTORED.
6	M/S ORISSA STATE CO-OPERATIVE MILK PRODUCERS FEDERATION LTD., BHUBANESWAR	BHUBANESWAR RANGE	AA(ET)213/BH.II/04-05, DT.09.02.2006	110(ET) OF 2006-07, DT.16.08.2019	OET	2000-01	PARTY	5294655	THE APPEAL IS ALLOWED ON CONTEST AND IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT.
7	M/S MIRC ELECTRONICS LTD., BHUBANESWAR	BHUBANESWAR I CIRCLE	AA-(ET)16/BHI/07-08, DT.30.09.2010	144(ET)/2010, DT.14.08.2019	OET	2003-04	PARTY	4249772	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER OF LD. DCST CONFIRMING THE ASSESSMENT IS SET-ASIDE. THE MATTER IS REMANDED TO LAA FOR AFRESH ASSESSMENT.
8	M/S GILLETE INDIA LIMITED, CUTTACK	CUTTACK I RANGE	AA-(ET)45/CUIC/2012-13, DT.16.09.2013	197(E) OF 2013-14, DT.08.08.2019	OET	01.04.2006 TO 31.03.2010	PARTY	3033624	THE APPEAL IS DISMISSED.
9	M/S SRI LALBABA ROLLER FLOUR MILLS, CUTTACK	CUTTACK I RANGE	AA(OVAT)51/CUIC/2011-12, DT.16.08.2012	230(V) OF 2012-13, DT.25.07.2019	OVAT	01.04.2005 TO 31.10.2008	PARTY	1800969	THE CASE IS REMITTED BACK TO THE ASSESSING AUTHORITY WITH A DIRECTION TO MAKE ASSESSMENT AFRESH AS PER THE PROVISION ENVISAGED U/R 12(3) READ WITH RULE 11(1) (C) OF THE OVAT RULES FOR CALCULATION OF ITC.
10	M/S VOLTAS LTD., BHUBANESWAR	CUTTACK I RANGE	AA.4/CUIW/2006-07, DT.12.03.2008	129(ET) OF 2008-09, DT.03.08.2019	OET	2002-03	PARTY	2050078	APPEAL IS PARTLY ALLOWED AND THE ORDER OF LD. ACST IS SET-ASIDE. THE MATTER IS REMANDED BACK TO LAA FOR NECESSARY EXAMINATION.

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11	M/S JAI LAXMI AGRO FOODS PVT. LTD., CUTTACK	CUTTACK II CIRCLE	AA-CUII-207/11-12, DT.02.08.2013	192(VAT) OF 2013-14, DT.25.07.2019	OVAT	01.04.2009 TO 31.03.2011	PARTY	SET-ASIDE THE ORDER	THE APPEAL IS DISMISSED.
12	M/S ANANTA GOPAL TRADING & ENGINEERING, CUTTACK	CUTTACK II RANGE	AA/09/OVAT/CUII/2015-16 WPC NO.2099 OF 2016, DT.22.07.2015	184(V)/2016-17, DT.31.07.2019	OVAT	24.04.2007 TO 31.05.2010	PARTY	SET-ASIDE THE ORDER	THE APPEAL FILED BY THE DEALER-APPELLANT IS DISMISSED. THE ORDER PASSED BY THE LD. JCST IS CONFIRMED AND LAA IS DIRECTED TO ASSESS THE DEALER AS PER DIRECTION OF FAA.
13	M/S ORISSA INDUSTRIES LTD., SUNDARGARH	CUTTACK II RANGE	DT.24.02.200724.02	24(C) OF 2007-08, DT.29.07.2019	CST	2003-04	PARTY	SUMMARILY REJECTED THE APPEAL.	THE APPEAL IS DISMISSED.
14	M/S ANANTA GOPAL TRADING & ENGINEERING, CUTTACK	CUTTACK II RANGE	AA/14CUII/2009-10, DT.06.02.2016	419(V) OF 2015-16, DT.26.07.2019	OVAT	20.04.2007 TO 31.03.2008	PARTY	REMANDED THE MATTER FOR AFRESH ASSESSMENT.	THE APPEAL IS DISMISSED.
15	M/S BHARAT ELECTRICAL ASSESSORIES (P) LTD., ANGUL	DHENKANAL CIRCLE	AA-1/DLC/06-07, DT.28.05.2007	85(C) OF 2007-08, DT.25.07.2019	CST	2003-04	STATE	REFUNDABLE OF 18063	THE APPEAL PREFERRED BY THE STATE IS DISMISSED.
16	M/S AGRO IMPLEMENTS & SYNDICATE, GANJAM	GANJAM II CIRCLE	AA(V)-99/2011-12, DT.30.09.2013	279 (VAT) OF 2013-14, DT.18.07.2019	OVAT	01.03.2008 TO 31.03.2011	STATE	SET-ASIDE THE ORDER	THE APPEAL IS ALLOWED.
17	M/S SECRETARY, PARADEEP PORT WHOLESALE CO-OPERATIVE STORES LTD., PARADEEP	JAGATSingHPUR CIRCLE, PARADEEP	AA-254/CUII/2005-06, DT.30.04.2007	722 OF 2007-08, DT.19.07.2019	OST	2000-01	PARTY	2148664	THE ORDER OF FORA BELOW ARE SET-ASIDE AND THE CASE IS REMITTED BACK TO ASSESSING OFFICER FOR AFRESH ASSESSMENT.
18	M/S NILACHAL ISPAT NIGAM LTD., JAJPUR	JAJPUR RANGE	AA-121-CU-III(C)-10-11, DT.30.08.2011	45(C) OF 2011-12, DT.05.08.2019	CST (O)	2003-04	PARTY	90466806.77	THE APPEAL PREFERRED BY THE DEALER ASSESSEE IS ALLOWED.
19	M/S NILACHAL ISPAT NIGAM LTD., JAJPUR	JAJPUR RANGE	AA-296-CU-III-10-11, DT.30.08.2011	105 OF 2011-12, DT.05.08.2019	OST	2003-04	PARTY	7392062	THE APPEAL PREFERRED BY THE DEALER ASSESSEE IS ALLOWED.
20	M/S ENGINEERING PROJECT(INDIA) LTD., ROURKELA	ROURKELA I CIRCLE	AA-57(RL-I) OF 2000-01, DTD.20.01..2003	642/2003-04, DT.19.8.2019	OST	1996-97	PARTY	131786	THE APPEAL IS DISMISSED AND THE ORDER OF FAA IS CONFIRMED.
21	M/S LARSEN & TOUBRO LTD., SUNDARGARH	ROURKELA II CIRCLE	AA.72(RL-II)ET/2006-07, DT.24.10.2006	326(ET) OF 2006-07, DT.02.08.2019	OET	2002-03	PARTY	1077285	THE APPEAL IS ALLOWED AND THE ORDER OF LD. ACST IS SETASIDE. THE MATTER IS REMANDED TO LAA TO ASSESS AFRESH.
22	M/S LARSEN & TOUBRO LTD., SUNDARGARH	ROURKELA II CIRCLE	AA.14 & 15(RL-II)ET/2007-08, DT.24.08.2007	294 & 295(ET) OF 2007-08, DT.02.08.2019	OET	2003-04 & 2004-05	PARTY	4244748 & 4338875	THE APPEALS ARE ALLOWED AND ORDERS OF LD ACST ARE SET-ASIDE. THE MATTER IS REMANDED TO LAA FOR AFRESH ASSESSMENT.

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23	M/S SRI BISHNU RICE & FLOUR MILL, SAMBALPUR	SAMBALPUR I CIRCLE	AA-80(SAI) OF 2001-02, DT.24.10.2002	1763 OF 2002-03, DT.29.07.2019	OST	2000-01	STATE	REDUCED THE ORDER	APPEAL PREFERRED BY THE STATE IS ALLOWED AND THE MATTER IS REMANDED TO FAA FOR FRESH DISPOSAL.
24	M/S SRI RAM HUME PIPES & MAA SANTOSHI RICE MILL, SAMBALPUR	SAMBALPUR I CIRCLE	AA-245(SAI) OF 1999-2000, DT.15.04.2000	477 OF 2000-2001, DT.30.07.2019	OST	1998-99	STATE	REDUCING THE ORDER	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS SET ASIDE AND LAA IS DIRECTED TO COMPLETE RE-ASSESSMENT PROCEEDING.
25	M/S RAJESH STORE, BARGARH	SAMBALPUR II CIRCLE, BARGARH	AA-145(SAII) OF 2002-03, DT.28.04.2003	1086 OF 2003-04, DT.06.08.2019	OST	2001-02	PARTY	504987	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS SET ASIDE AND LAA IS DIRECTED TO COMPLETE RE-ASSESSMENT PROCEEDING.
26	M/S QUALITY STORE, BARGARH	SAMBALPUR II CIRCLE, BARGARH	AA-56(SAII) OF 2000-01, DT.30.11.2000	1494 OF 2000-01, DTD.30.07.2019	OST	1998-99	STATE	SET-ASIDE THE ORDER	THE APPEAL IS DISMISSED
27	M/S ULTRA TECH CEMENT LTD., JHARSUGUDA	SAMBALPUR RANGE	AA-431 AND 432 (SAII) OF 06-07, DT.22.09.2007	1032 OF 2007-08, 1033 OF 2007-08, DT.25.07.2019	OST	2002-03 & 2003-04	PARTY	564964 & 448840	THE APPEALS ARE ALLOWED AND ENTIRE ASSESSMENT IS ANNULLED WITH ORDER THAT THE DEALER IS ENTITLED TO GET SET-OFF AS CLAIMED TREATING THE FURNACE OIL AS CONSUMABLE - RAW MATERIAL.
28	M/S ULTRA TECH CEMENT LTD., JHARSUGUDA	SAMBALPUR RANGE	AA.8(SAII) OF 07-08, DT.22.09.2007	1034 OF 2007-08, DT.25.07.2019	OST	2004-05	PARTY	604556	THE APPEAL IS ALLOWED AND ENTIRE ASSESSMENT IS ANNULLED WITH ORDER THAT THE DEALER IS ENTITLED TO GET SET-OFF AS CLAIMED TREATING THE FURNACE OIL AS CONSUMABLE - RAW MATERIAL.
29	M/S ISPAT AGENCIES PVT. LTD., ROURKELA	SUNDARGARH RANGE	AA7(RL-II-C) OF 2013-14, DT.28.12.2013	119(C) OF 2013-14, DT.19.08.2019	CST	01.04.2007 TO 31.03.2012	PARTY	1728205	APPEAL BY THE DEALER IS ALLOWED IN PART WITH DELETION OF PENALTY.CALCULATION BE MADE AFRESH.
30	M/S OCL INDIA LIMITED, SUNDARGARH	SUNDARGARH RANGE	AA-73(RL-IIC) OF 2005-2006, DT.31.08.2006	123(C) OF 2006-07, DT.14.08.2019	CST	2004-05	PARTY	25329140	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER IS MODIFIED TO THE EXTEND OF REJECTION OF THE CLAIM OF BRANCH TRANSFER AND SALE THROUGH CONSIGNMENT AGENT.
31	M/S OCL INDIA LIMITED, SUNDARGARH	SUNDARGARH RANGE	AA-45(RL-II-C) 99-2000, DT.26.02.2001	35(C) OF 2001-02,37(C) OF 2001-02, DT.03.08.2019	CST	1998-99	PARTY/STATE	145484	THE APPEAL AND CROSS APPEAL ARE DISMISSED.

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DIVISION & SINGLE BENCH

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1	M/S PRADHAN AGENCY, ANGUL	ANGUL RANGE	AA/DCST/ANG/181/2014-15, dt.31.07.2017	222(V) OF 2017-18, DT.23.07.2019	OVAT	01.04.2011 TO 31.12.2013	PARTY	169674	THE APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO ASSESSING AUTHORITY FOR ASSESSMENT AFRESH.
2	M/S NATURAL ORGANIC FARM, KALAHANDI	BALANGIR RANGE	AA-77(BP)/12-13, DT.31.08.2017	89(C) /2017-18, DT.02.08.2019	CST	01.01.2009 TO 30.09.2011	STATE	REFUND OF RS.1843621	THE APPEAL IS DISMISSED.
3	M/S B.H ENTERPRISERS, BHUBANESWAR	BHUBANESWAR I CIRCLE	AA-106221322000049, DT.23.12.2016	354(V)/2016-17, DT.30.07.2019	OVAT	01.06..2009 TO 31.03.2012	PARTY	13569	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST AND THE IMPUGNED ORDER PASSED BY THE FAA STANDS DISMISSED.
4	M/S SIDHARTHA ENGINEERING LTD., BHUBANESWAR	BHUBANESWAR II CIRCLE	AA-107221722000085(CST), DT23.09.2017	109(C)/2017-18, DT.19.08.2019	CST	01.10.2012 TO 31.03.2013	STATE	329160	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST BEING DEVOID OF MERIT.
5	M/S ADANI ENTERPRISES LTD., BHUBANESWAR	BHUBANESWAR II CIRCLE	AA-107221722000082(CST), DT23.09.2017	104(C.) /2017-18, DTD.19.08.2019	CST	01.01.2015 TO 31.03.2015	STATE	633051	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST BEING DEVOID OF MERIT.
6	M/S SUBHAM, BHUBANESWAR	BHUBANESWAR II CIRCLE	AA-106221722000063, DT.31.08.2017	306(V)/2017-18, DT.31.07.2019	OVAT	01.04.2013 TO 31.03.2015	STATE	7503	THE APPEAL BY THE STATE IS DISMISSED AND THE IMPUGNED ORDER PASSED BY FAA STAND CONFIRMED.
7	M/S CONTEMPORARY EQUIPMENT, BHUBANESWAR	BHUBANESWAR RANGE	AA-106111010000086/BH-I/10-11, DT.30.04.2011	143(V) OF 2011-12, DT.17.08.2019	OVAT	01.04..2005 TO 30.11.2009	PARTY	102352	THE APPEAL IS ALLOWED IN PART AND MATTER IS REMITTED BACK TO LAA FOR RE-EXAMINATION OF THE ISSUE OF SALE TO SEZ AND CORRECTION OF ARITHMATICAL MISTAKE IF ANY.
8	M/S CONTEMPORARY EQUIPMENT, BHUBANESWAR	BHUBANESWAR RANGE	AA-108111010000085/BH-I/10-11, DT.30.04.2011	94(ET) OF 2011-12, DT.17.08.2019	OET	01.04..2005 TO 30.10.2009	PARTY	15637	THE APPEAL IS DISMISSED.
9	M/S MERK SPARES (INDIA), BHUBANESWAR	BHUBANESWAR RANGE	AA-106111010000017/BH-I/09-10, DT.14.02.2013	116(V) OF 2013-14, DT.14.08.2019	OVAT	01.04.2005 TO 31.03.2008	STATE	ALLOWED ITC AT HIGHER RATE	THE APPEAL IS ALLOWED IN PART AND MATTER IS REMITTED BACK TO LAA FOR RE-EXAMINATION OF THE ISSUES OF ADMISSIBILITY OF ITC.

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10	M/S GAJAPATI TRADERS, BHUBANESWAR	BHUBANESWAR RANGE	AA-106221622000260, DT.29.04.2017	146(V) OF 2017-18, DT.18.07.2019	OVAT	01.04.2013 TO 30.03.2015	STATE	11418	THE APPEAL IS ALLOWED IN PART AND IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMANDED BACK TO FAA FOR AFRESH ASSESSMENT.
11	M/S SURYA MACHINERY, BHUBANESWAR	BHUBANESWAR RANGE	AA(VAT)-31/2011-12, DT.30.11.2013	53(V) OF 2014-15, DT.23.07.2019	OVAT	01.04.2005 TO 30.04.2010	STATE	REFUND OF RS.102900	THE APPEAL IS DISMISSED.
12	M/S SHIVAM GRANITES, BHUBANESWAR	BHUBANESWAR RANGE	AA(C)107111311000070/BH-III/12-13, DT.11.12.2014	1(C) OF 2015-16, DT.06.08.2019	CST	01.10.2006 TO 30.09.2011	PARTY	65784.93	THE APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO LAA FOR RE-CALCULATION TAKING INTO ACCOUNT OF DECLARATION FORM SUBMITTED BY THE DEALER.
13	M/S MAYFAIR HOTEL & RESORTS LTD., BHUBANESWAR	BHUBANESWAR RANGE	AA(VAT)106221622000105/BH-III/2016-17, DT.28.02.2018	107(V) OF 2018, DT.05.08.2019	OVAT	01.04.2012 TO 31.03.2014	PARTY	798547	THE APPEAL IS ALLOWED IN PART AND THE MATTER IS REMANDED BACK TO FOR LAA FOR AFRESH ASSESSMENT.
14	M/S DEEPAK AUTO SPARES, BHUBANESWAR	BHUBANESWAR RANGE	AA-ET-452/BHII/06-07, DT. 08.08.2008	15(E) OF 2009-10, DT.24.07.2019	OET	2004-05	PARTY	REDUCED TO 7327	THE APPEAL IS DISMISSED.
15	M/SMAHARANA HARDWARE STORE, BHUBANESWAR	BHUBANESWAR-II CIRCLE	AA-1062217220000143, DT.30.08.2017	308 (V) /2017-18, DT.30.07.2019	OVAT	01.04.2013 TO 31.03.2015	STATE	3,095	THE APPEAL BY THE STATE IS DISMISSED AND THE IMPUGNED ORDER PASSED BY FAA STANDS CONFIRMED.
16	M/S B.K.TRADING & CO., CUTTACK	CUTTACK I RANGE	106121412000342, DT.20.06.2017	231(V) OF 2017-18, DT.17.08.2019	OVAT	01.04.2011 TO 31.03.2013	STATE	1541	THE APPEAL IS DISMISSED.
17	M/S BIJOY STORE, CUTTACK	CUTTACK I RANGE	AA(ET)96/CUIW-2003-04, DT.16.04.2004	60(ET) OF 2004-05, DT.17.08.2019	OET	2002-03	STATE	MODIFIED THE TAX LIABILITY	THE APPEAL IS DISMISSED.
18	M/S SRI JAGANNATH MINERALS & METALS, CUTTACK	CUTTACK I RANGE	106121612000057, DT.30.03.2017	43(C) OF 2017-18, DT.23.07.2019	CST	01.04.2010 TO 31.03.2011	STATE	37454	THE APPEAL IS DISMISSED.
19	M/S ASK CONSTRUCTION, CUTTACK	CUTTACK I RANGE	AA(ET)4/CUIC/2012-13, DT.28.02.2013	90(ET) OF 2013-14, DT.03.08.2019	OET	01.04.2005 TO 31.01.2011	PARTY	13045.26	THE APPEAL IS DISMISSED.

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20	M/S HARI OM STORE, CUTTACK	CUTTACK I RANGE	AA/116(V)/ACST/CUI/09-10, DT.28.08.2015	253(V) OF 2015-16, DT.29.07.2019	OVAT	01.04.2005 TO 31.07.2008	STATE	93866	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED TO FAA FOR AFRESH DISPOSAL.
21	M/S JAGANNATH AGENCY, KENDRAPARA	CUTTACK II RANGE	AA/19/OVAT/CUIIK/2017-18/106131713000127, DT.23.09.2017	355(V) OF 2017-18, DT.06.08.2019	OVAT	01.04.2013 TO 31.03.2015	PARTY	122103	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED TO LAA FOR AFRESH DISPOSAL.
22	M/S ANAND CARBO PVT. LTD., CUTTACK	CUTTACK II CIRCLE	AA/23/CST/CUII/17-18, DT.19.04.2018	65(C) OF 2018, DT.21.08.2019	CST	01.04.2014 TO 31.03.2016	PARTY	REDUCED THE TAX LIABILITY	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED TO LAA FOR AFRESH DISPOSAL.
23	M/S HANUMANT CONSTRUCTION (P) LTD., CUTTACK	CUTTACK II CIRCLE	AA/78/OVAT/CUII/2016-17, DT.31.08.2017	272(V) /2017-18, DT.05.08.2019	OVAT	19.02.2011 TO 31.03.2014	STATE	MODIFIED THE TAX LIABILITY	THE APPEAL BY THE STATE IS DISMISSED AND THE ORDER OF FAA STANDS CONFIRMED.
24	M/S OXYWELD ENGINEERS, CUTTACK	CUTTACK II RANGE	AA/46/OVAT/CUII/15-16/106131613000008, DT.28.02.2017	26(V) OF 2017-18, DT.17.08.2019	OVAT	01.04.2012 TO 31.03.2014	STATE	REVERSE THE ORDER	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED TO LAA FOR AFRESH DISPOSAL.
25	M/S SIDHESWAR RICE & CHUDA MILL, CUTTACK	CUTTACK II RANGE	AA-57/OVAT/CUII/2016-17/106131713000045, DT.12.09.2017	314(V) OF 2017-18, DT.17.08.2019	OVAT	01.04.2006 TO 28.02.2010	STATE	SET-ASIDE THE ORDER	THE APPEAL IS DISMISSED.
26	M/S ABHIRAM DISTRIBUTORS, KENDRAPARA	CUTTACK II RANGE	AA/21/OVAT/CUIIK/2017-18/106131713000128, DT.22.09.2017	357(V) OF 2017-18, DT.06.08.2019	OVAT	01.04.2013 TO 31.03.2015	PARTY	156423	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED TO LAA FOR AFRESH DISPOSAL.
27	M/S B.P. ENTERPRISES, CUTTACK	CUTTACK II RANGE	AA/106101510000398/2015-16, DT.23.02.2017	416(V) OF 2016-2017, DT.23.07.2019	OVAT	01.04.2011 TO 31.03.2013	STATE	REFUND OF RS.1314	THE APPEAL FILED BY THE REVENUE IS DISMISSED AND ORDER OF FAA IS CONFIRMED.
28	M/S JAGANNATH POLYMERS LIMITED, CUTTACK	CUTTACK II RANGE	AA/07/OVAT/CUII/2017-18/106131713000123, DT.12.09.2017	317(V) OF 2017-18, DT.17.07.2019	OVAT	01.04.2014 TO 25.07.2015	STATE	DELETED THE DEMAND	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED TO FAA FOR AFRESH DISPOSAL.
29	M/S BALAJI SURGICALS & PHARMACEUTICALS, GANJAM	GANJAM RANGE	AAE-25/2012-13, DT.21.10.2013	14(E) OF 2013-14, DT.21.10.2013	OET	01.04.2005 TO 31.05.2010	PARTY	CONFIRMED THE ORDER	THE APPEAL IS DISMISSED.

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30	M/S RAMKRUSHNA AGENCY, KANDHAMAL	GANJAM RANGE	AAV 8/2012-2013, DT.31.07.2013	184(V) OF 2013-14, DT.30.07.2019	OVAT	01.04.2005 TO 31.07.2010	PARTY	181967	THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE FIRST APPELLATE AUTHORITY FOR ASSESSMENT AFRESH.
31	M/S SUSAMA ENTERPRISERS, GANJAM	GANJAM RANGE	AA.1103/93-94, DT.24.11.1994	6850 OF 1994-95, DT.20.07.2019	OST	1994-95	BOTH	ENHANCEMENT OF TURNOVER AND TAX LIABILITY.	THE APPEAL IS ALLOWED IN PART ON CONTEST. THE MATTER IS REMANDED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH.
32	M/S BANSPANI IRON LTD., KEONJHAR	JAJPUR RANGE	AA-109/2007-08, DT.28.11.2017	22(V) OF 2018, DT.13.08.2019	OVAT	01.04.2005 TO 31.03.2006	PARTY	1040887.28	THE APPEAL IS ALLOWED IN PART AND IMPUGNED ORDER IS SET-ASIDE EXCEPT THE DENIAL OF ITC OF PURCHASE OF SPARE PART. THE MATTER IS REMANDED BACK TO LAA FOR AFRESH ASSESSMENT.
33	M/S NILACHAL CARBO METALICS PVT. LTD., JAJPUR	JAJPUR RANGE	AA-JCST/JR/145/2014-15, DT.20.07.2017	366(V) OF 2017-18, DT.27.08.2019	OVAT	01.04.2011 TO 31.03.2013	STATE/PARTY	1042282	THE APPEAL AND CROSS APPEAL BOTH ARE ALLOWED. THE IMPUGNED ORDER IS SET-ASIDE AND THE MATTER IS REMITTED BACK TO FAA FOR AFRESH ASSESSMENT.
34	M/S AKHANDALAMANI HARDWARE, JAJPUR	JAJPUR RANGE	AA-406CU-III-13-14, DT.31.07.2017	250(V) OF 2014-15, DT.21.08.2019	OVAT	01.02.2007 TO 28.02.2007 & 01.07.2007 TO 30.09.2007	STATE	REDUCED TO NIL	THE APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO FAA FOR ASSESSMENT AFRESH.
35	M/S NARASINGH ISPAT LTD., KEONJHAR	JAJPUR RANGE	AA 622 KJB (C) 15-16, DT.19.04.2017	62(C) OF 2017-18, DT.30.07.2019	CST	01.04.2012 TO 31.03.2014	PARTY	6032851	THE APPEAL IS ALLOWED ON CONTEST AND THE IMPUGNED ORDER IS SET-ASIDE.
36	M/S KJS AHLUWALLIA, KEONJHAR	JAJPUR RANGE	AA-JR-46/2009-10, DT.23.10.2017	116(C) OF 2017-18, DT.05.08.2019	CST	01.04.2007 TO 31.03.2008	PARTY	9245217	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE.
37	M/S NARSINGH ISPAT LTD., KEONJHAR	JAJPUR RANGE	AA621 KJB (E) 15-16, DT.19.04.2017	82(ET) OF 2017-18, DT.30.07.2019	OET	01.04.2012 TO 31.03.2014	PARTY	4052007	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE.
38	M/S HIMA ISPAT PVT. LTD., KEONJHAR	JAJPUR RANGE	JAJPUR/AA-125/2007-08, DT.19.01.2018	45(V)/2018, DT.20.07.2019	OVAT	01.05.2006 TO 31.03.2007	STATE	147369	THE APPEAL IS DISMISSED.

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39	M/S PAWAN KUMAR AHLUWLIA, KEONJHAR	JAJPUR RANGE	AA-JCST-JR-211/2014-15, DT.04.07.2017	67(C) OF 2017-18, DT.20.07.2019	CST	01.04.2010 TO 31.03.2011	PARTY	831419	THE APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO ASSESSING AUTHORITY BY SETTING ASIDE THE IMPUGNED ORDER WITH DIRECTION TO CALCULATE TAX LIABILITY AFRESH.
40	M/S SHRI JAGANNATH STEELS, KEONJHAR	JAJPUR RANGE	AA.851 KJB (C) 17-18, DT.28.07.2017	107(C) OF 2017-18, DT.24.07.2019	CST	01.04.2011 TO 31.03.2012	STATE	135844	THE APPEAL IS DISPOSED OF WITH OUT ANY ORDER AS THE GROUNDS OF APPEAL NO MORE EXISTS IN VIEW OF THE PAYMWTN MADE BY THE DEALER.
41	M/S NILACHAL CARBO METALICS PVT. LTD., JAJPUR	JAJPUR RANGE	AA/J/DCST/697/13-14(VAT), DT.31.07.2017	307(V) /2017-18, DT.20.07.2019	OVAT	01.04.2009 TO 07.09.2011	STATE	162838	THE APPEAL BY THE STATE IS DISMISSED AND IMPUGNED ORDER PASSED BY LD. FAA STANDS CONFIRMED.
42	M/S NILACHAL CARBO METALICS PVT. LTD., JAJPUR	JAJPUR RANGE	AA/J/DCST/696/13-14(ET), DT.31.07.2017	137(ET) /2017-18, DT.20.07.2019	OET	01.04.2009 TO 07.09.2011	STATE	42338	THE APPEAL BY THE STATE IS DISMISSED AND IMPUGNED ORDER PASSED BY LD. FAA STANDS CONFIRMED.
43	M/S SHREE MADHAV ISPAT PVT. LTD., JHARSUGUDA	JHARSUGUDA CIRCLE	AA-286/JSG/VAT/2014-15, DT.31.08.2017	301(V)/2017-18, DT.22.08.2019	OVAT	01.04.2008 TO 31.03.2019	STATE	961608	THE APPEAL BY THE STATE IS ALLOWED AND THE IMPUGNED ORDER IS PASSED BY THE LD. FAA IS SET-ASIDE.
44	M/S SRI TEJ SHAKTI FOOD INDUSTRIES, KORAPUT	KORAPUT RANGE	AAV(KOR)04/12-13, DT.08.04.2013	260(V) OF 2017-18, DT.30.07.2019	OVAT	01.11.2007 TO 30.06.2010	PARTY	1303919	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER IS SET-ASIDE.
45	M/S RAJARAM MAIZE PRODUCTS, UMORKOTE	KORAPUT RANGE	AAE(KOI)91/2004-2005, DT.31.10.2007	288(E) OF 2007-08, DT.29.07.2019	OET	2003-04	STATE	REVERSE THE ORDER	THE APPEAL IS DISMISSED.
46	M/S RAJYALAXMI ENTERPRISES, JEYPORE	KORAPUT RANGE	AAE-(KOR)16/16-17, DT.10.01.2017	216(ET) OF 2016-17, DT.29.07.2019	OET	01.04.2012 TO 31.03.2014	STATE	REVERSE THE ORDER	THE APPEAL IS DISMISSED.
47	M/S KHALI DAS & CO., KANDHAMAL	PHULBANI CIRCLE	AAV-82/2012-13, DT.30.05.2015	191(V)/2015-16, DT. 26.08.2019	OVAT	01.04.2007 TO 31.03.2012	STATE	13465.74	THE APPEAL PREFERRED BY THE STATE IS ALLOWED AND IMPUGNED ORDER PASSED BY FAA IS SET-ASIDE.
48	M/S VISHNOO ENTERPRISES	ROURKELA I CIRCLE	AA-(RL-I) ET OF 2007-08, DT.30.09.2010	151(E) OF 2010-11, DT.20.08.2019	OET	2003-04	PARTY	25065	THE APPEAL IS DISMISSED.

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49	M/S SUREKHA ENTERPRISES, SUNDARGARH	ROURKELA I CIRCLE	AAV-37 OF 2013-14, DT.20.09.2017	315(V)/2017-18, DT.09.08.2019	OVAT	01.04.2007 TO 31.03.2012	STATE	1539	THE APPEAL PREFERRED BY THE STATE IS ALLOWED AND IMPUGNED ORDER PASSED BY FAA IS SET-ASIDE.
50	M/S SRI DURGA GUDAKHU FACTORY, BARGARH	SAMBALPUR I CIRCLE, BARGARH	AA.56(SA-II) OF 2003-04, DT.19.07.2004	1850/2004-05, DT.01.08.2019	OST	1999-2000	STATE	SET-ASIDE THE ORDER	THE APPEAL PREFERRED BY THE STATE IS ALLOWED AND IMPUGNED ORDER PASSED BY FAA IS SET-ASIDE.
51	M/S T.P.SAO AND SONS PVT. LTD., JHARSUGUDA	SAMBALPUR RANGE	AA.09/JSG/VAT/2015-16, DT.29.04.2017	166(V) OF 2017-18, DT.30.08.2019	VAT	01.04.2007 TO 31.03.2008	BOTH	2965984	THE APPEAL OF THE DEALER IS ALLOWED IN PART AND MATTER IS REMITTED TO LAA FOR ASSESSMENT AFRESH.
52	M/S SURENDRA MOHANTY, SAMBALPUR	SAMBALPUR RANGE	AA-33/JSG/ET/2015-16, DT.21.06.2017	104(ET) OF 2017-18, DT.06.08.2019	OET	01.04.2009 TO 31.03.2014	STATE	78954	THE APPEAL IS DISMISSED.
53	M/S LAXMI AGRO INDUSTRIES(P) LTD., SAMBALPUR	SAMBALPUR RANGE	AA 292/SAI/VAT/2014-15, DT.24.05.2017	174(V) OF 2017-18, DT.18.07.2019	OVAT	01.04.2013 TO 31.03.2014	STATE	24300	THE APPEAL IS DISMISSED.
54	M/S MAHABIR PRASAD & SONS, ROURKELA	SUNDARGARH RANGE	AA-179(RLI)/2004-05, DT.21.03.2006	740 OF 2006-07, DT.10.07.2019	OST	2004-05	STATE	REDUCED THE DEMAND TO RETURN FIGURE	THE APPEAL IS DISMISSED AND ORDER OF LD. FAA IS CONFIRMED.
55	M/S KHEMKA GENERAL STORE, ROURKELA	SUNDARGARH RANGE	AAV 23 ET OF 2015-16, DT.25.08.2016	112(ET) OF 2016-17, DT.06.08.2019	OET	01.04.2013 TO 31.03.2014	STATE	19192	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE AND THE ORDER OF ASSESSING AUTHORITY IS RESTORED.
56	M/S KHEMKA GENERAL STORE, ROURKELA	SUNDARGARH RANGE	AAV 27 ET OF 2015-16, DT.25.08.2016	236(V) OF 2016-17, DT.06.08.2019	OVAT	01.04.2013 TO 31.03.2014	STATE	MODIFIED THE ORDER	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE AND THE ORDER OF ASSESSING AUTHORITY IS RESTORED.
57	M/S BRM INFRASTRUCTURE(P) LTD., ROURKELA	SUNDARGARH RANGE	AA.31A(RL-I-C) OF 2015-16, DT.19.05.2016	15(C) OF 2017-18, DT.05.08.2019	CST	01.04.2007 TO 31.03.2012	PARTY	1581898	THE APPEAL IS ALLOWED IN PART AND THE MATTER IS REMANDED TO LAA FOR AFRESH ASSESSMENT.
58	M/S JANAPRIYA ENGINEERING WORKS, SUNDARGARH	SUNDARGARH RANGE	AA-18(RL-II-C) OF 2016-17, DTD.07.12.2016	94(C) OF 2016-17, DT.05.08.2019	CST	01.04.2013 TO 31.03.2014	PARTY	52054	THE APPEAL FILED BY THE DEALER IS REJECTED AND THE IMPUGNED ORDER PASSED BY THE FAA STANDS CONFIRMED.

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59	M/S RAJKUMAR SENAPATI, SUNDARGARH	SUNDARGARH RANGE	AA V 6 OF 2016-17, DT.25.08.2016	237(V) OF 2016-17, DT.23.07.2019	OVAT	01.04.2005 TO 30.04.2010	STATE	9063	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE IMPOSITION OF PURCHASE TAX AS PER SECTION 12 IS NOT SUSTAINABLE.
60	M/S KHEDEARIA ISPAT LIMITED, SUNDARGARH	SUNDARGARH RANGE	AA 13(RL-II-C) OF 2014-15, DT.21.07.2015	54(C) /2015-16, DT.31.07.2019	CST	01.04.2006 TO 31.03.2007	PARTY	65227	THE APPEAL IS ALLOWED IN PART . THE IMPUGNED ORDER STANDS MODIFIED TO THE EXTEND OF DELETING THE LEVY OF PENALTY.
61	M/S KHEDEARIA ISPAT LIMITED, SUNDARGARH	SUNDARGARH RANGE	AA 14(RL-II-C) OF 2014-15, DT.21.07.2015	53(C) /2015-16, DT.31.07.2019	CST	01.04.2010 TO 31.12.2010	PARTY	64627	THE APPEAL IS ALLOWED IN PART . THE IMPUGNED ORDER STANDS MODIFIED TO THE EXTEND OF DELETING THE LEVY OF PENALTY.
62	M/S MAA TARINI FOOD PRODUCTS, SUNDARGARH	SUNDARGARH RANGE	AA V 50 OF 2014-15, DT. 29.08.2017	274(V) OF 2017-18, DT.18.07.2019	OVAT	01.04.2010 TO 31.07.2011	STATE	3669	THE APPEAL IS DISMISSED.