

SECOND APPEAL ORDER DISPOSAL STATUS FOR ORDERS RECEIVED IN DECEMBER-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	Case appeared by the Advocates
1	BHARAT SANCHAR NIGAM LTD, BHUBANESWAR	BHUBANESWAR RANGE	AA-218,217,216 & 215/BH-II/03-04, DT.05.01.2004	3110,3111,3112,3113 OF 2003-04 DT04.11.2019	OST	1998-99,1999-2000,2000-2001&2001-2002	PARTY	26712096, 27215311, 43629963 & 54598595	FIRST APPEAL PREFERRED BY THE DEALER IS REJECTED.THE SECOND APPEALS ARE DISMISSED ON CONTEST.HENCE THE ORDERS ARE CONFIRMED.	MR. M.L. AGRAWAL, SC
2	M/S.K..K. AGRAWALLA, BHUBANESWAR	BHUBANESWAR-II CIRCLE	AA-282/BH-II/2004-05, DT 05.03.2005	676 OF 2005-06 DT.06.12.2019	OST	1997-98	STATE	ANNULLED	THE CONCLUSION ARRIVED AT BY THE 1ST APPELLATE AUTHORITY IN ANNULING THE ORDER OF ASSESSMENT PASSED AGAINST THE DEALER -ASSESEE U/S. 12(8) OF THE OST ACT IS ABSOLUTELY JUSTIFIED. THEREFORE, THE SECOND APPEAL IS DISMISSED FINDING NO MERIT. CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.	M.S.RAMAN, ASC
3	M.JAGANNADHA RAO & SARATHI SAHU BERHAMPUR	GANJAM -I CIRCLE	AA-178/2001-02 DT.09.11.2001	1338 OF 2001-02 DT 04.11.2019	OST	2000-01	PARTY	2219	THE APPEAL IS DISMISSED. THE ORDER OF THE 1ST APPELLATE AUTHORITY IS HEREBY CONFIRMED. CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.	MR.M.S.RAMAN ASC
4	A.B.ENGINEERING ENTERPIRSES JHARSUGUDA	JHARSUGUDA CIRCLE	AA-88 (SAIII) OF 2002-03 DT 15.04.2003	792/2003-04 DT 28.11.2019	OST	2000-01	STATE	REFUND AMOUNT TO Rs.82411	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER OF LD 1ST APPELLATE AUTHORITY STANDS SET-ASIDE. THE MATTER IS REMITTED BACK TO THE LD. 1ST APPELLATE AUTHORITY FOR FRESH ADJUDICATION AS PER LAW.	S.K.PRAHDAN ASC
5	M/S SIDDRATHA ENGINEERING (P) LTD., BELPAHAR	JHARSUGUDA CIRCLE	AA-172(SAIII) OF 1997-98 & AA-173(SAIII) OF 97-98, DT.31.01.2000	214-215 OF 2000-2001, DT.06.12.2019	OST	1995-96 & 1996-97	STATE	RESULTED IN THE REFUND OF RS.2664421 FOR 1995-96 & RS.377625 FOR 1996-97	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER OF LD 1ST FAA IS SET-ASIDE. THE MATTER IS REMITTED BACK TO THE LD. 1ST APPELLATE AUTHORITY TO DISPOSED OF THE APPEAL AFRESH.	S.K.PRADHAN, ASC
6	M/S. JAI BAJRANG OIL INDUSTRIES, MALKANGIRI	KORAPURT I CIRCLE	AA-(KOI)167/02-03 DT 21.11.2003	3232 OF 2003-04 DT 11.12.2019	OST	1995-96	PARTY	631610	THE APPEAL PREFERRED BY DEALER IS DISMISSED BEING DEVOID OF MERRIT.	S.K.PRADHAN, ASC

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7	RAJ FIRIDGE CORPORATION, KORAPUT	KORAPURT I CIRCLE	AA(KOI)-160/2003-04 DT 27.01.2004	2946 OF 2003-04 DT 04.11.2019	OST	2000-01	PARTY	663021	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPEALLATE AUTHORITY IS HEREBY CONFIRMED.	M.S RAMAN ASO
8	SHREE HANUMAN DAL MILL, KHURDA	PURI RANGE		165(C) OF 2007-08, DT.02.12.2019	CST		PARTY		THE REVIEW APPLICATION IS DISPOSED OF ACCORDINGLY WITH DIRECTION THAT THE A.A SHOULD VERIFY THE GENUINENESS OF THE DECLARATION FORMS AND CORRECTION OF THE ENTRY THEREON AND THEN TO ALLOW THE DEALER CONCESSION IN RATE OF TAX AS PER CASE MAY BE.	MR. M.S.RAMAN, ASC
9	SAROJ KUMAR MANGARAJ, JANTI	PURI RANGE	AA-82(PUII)/2008-09 DT 09.07.2009	411 OF 2009-10 DT.04.11.2019	OST	2002-03	STATE		THE APPEAL PREFERRED BY STATE IS DISMISSED.	S.K.PRADHAN ASC
10	M/S SURAJ MINERALS, SUNDARGARH	ROURKELA-I CIRCLE	AA-252(RL-I) OF 2005-06 DT 19.06.2006	1261 OF 2006-07 DT 06.12.2019	OST	QUARTER ENDING 12/2004 TO 3/2005	STATE	REDUCED TO RETURN FIGURE	THE ORDER PASSED BY FAA IS CONFIRMED. THE APPEAL FILED BY THE STATE IS DISMISSED.	M.S.RAMAN, ASC
11	M/S EAST INDIA STEELS P LTD, SUNDARGARH	ROURKELA-II CIRCLE	AA-118(RL-II-C) OF 2009-10, DT.31.05.2010	38 (C) OF 2010-11 DT 06.12.2019	CST	2005-06	PARTY	3360140	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPEALLATE AUTHORITY IS HEREBY CONFIRMED.CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.	M.S.RAMAN, ASC
12	KONARK MOTORS (P) LTD., BARGARH	SAMBALPUR II CIRCLE	AA-344 (SAII)OF 06-07, DT 28.11.2006	31 OF 2007-08, DT.09.12.2019	OST	2002-03	PARTY	1302863	THE APPEAL PREFERRED BY APPELLANT-DEALER HAS NO MERIT. THE APPEAL IS HEREBY DISMISSED BEING DEVOID OF MERIT.	M.S.RAMAN, ASC
13	SAMALESWARI ROLLER FLOUR MILLS (P) LTD., SAMBALPUR	SAMBALPUR-I CIRCLE	AA-172(SAI) OF 1999-2000 DT 28.02.2002	99 OF 2002-03, DT23.10.2019	OST	1998-99	PARTY	1404698	THE ORDER PASSED BY THE 1ST APPELLATHE AUTHORITY IS CONFIRMED.THE APPEAL IS DISMISSED BEING DEVOID OF MERRIT.	MR.M.L.AGARWAL ASC
14	BIMALA RICE MILL (P) LTD., BARGARH	SAMBALPUR-II	AA.84(SA-II) OF 2002-03, DT.30.10.2004	2631 /2004-05 DT28.11.2019	OST	2001-02	STATE	27091	THE APPEAL FILED BY STATE IS ALLOWED AND THE ORDER OF THE LD. FAA IS HEREBY SET-ASIDE.	MR.S.K.PRADHAN ASC
15	GANESH OIL PRODUCTS LTD BARGARH	SAMBALPUR-II CIRCLE	AA-52(SAII)2000-2001 DT 27.02.2001	203/2001-02 DT 28.11.2019		1998-99	PARTY	840736.17	THE APPEAL FILED BY DEALER IS DISMISSED BEING DEVOID OF MERRIT AND PROPER EVIDENCE AND THE ORDER OF THE LD. FAA IS HEREBY CONFIRMED.	M.S.RAMAN ASC

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16	JAY LAXMI RICE MILL, BARGARH	SAMBALPUR-II CIRCLE	AA-65 (SA-II) OF 1997-98 DT.31.10.2006	1766 OF 2006-07 DT 28.11.2019	OST	1996-97	STATE	7877	THE APPEAL FILED BY THE STATE IS DISMISSED BEING DEVOID OF MERRIT. THE ORDER OF THE LD. ACST IS CONFIRMED.	S.K.PRAHDAN ASC

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1	M/S SHANKAR GLASS & PLY, BALASORE	BALASORE RANGE	AA-115/BA-2016-17(VAT), DT.09.10.2017	347(V) 2017-18 DT.02.12.2019	OVAT	01.10.2008 TO 31.12.2012	STATE	NIL	THE APPEAL FILED BY THE STATE IS ALLOWED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE. THE MATTER IS REMANDED BACK TO THE LEARNED ASSESSING AUTHORITY FOR RE-CALCULATION OF THE TAX DUE WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER AND TO RAISE DEMAND ACCORDINGLY. THE CROSS OBJECTION FILED BY THE DEALER IS DISPOSED OF ACCORDINGLY.	MR. S.K. PRADHAN, ASC
2	M/S SNM BUSINESS(P) LTD., BALASORE	BALASORE RANGE	AA-BA/JCST/216/2014-15, DT.28.12.2017	78(V)/2018, DT.26.11.2019	OVAT	01.04.2009 TO 31.03.2011	STATE	NIL	THE APPEAL FILED BY THE STATE IS ALLOWED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE. THE MATTER IS REMANDED BACK TO THE LEARNED ASSESSING AUTHORITY FOR FRESH CALCULATION WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.	MR.M.L. AGARWAL, ASC
3	M/S EMAMI PAPER MILLS PVT. LTD., BALASORE	BALASORE RANGE	AA-BA/JCST/24/2014-15, DT.26.12.2017	24(C) /2018, DT.07.12.2019	CST	01.04.2010 TO 31.03.2011	PARTY	258356	THE APPEAL IS ALLOWED ON CONTEST. THE ORDER PASSED BY THE LEARNED FAA IS HEREBY SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR FRESH ASSESSMENT.	MR. S.K. PRADHAN, ASC
4	M/S SWASTIK ASSETS PVT LTD, BHUBANESWAR	BHUBANESWAR - I CIRCLE	AA-106221522000022 DT 25.02.2017	34(V) /2017-18 DT 30.11.2019	VAT	01.04.2011 TO 31.03.2013	STATE	2096446 (REFUND)	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEHREBY CONFIRMED	S.K.PRADHAN ASC

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5	M/S SOURAV INDUSTIRES, BHUBANESWAR	BHUBANESWAR - III CIRCLE	AA-107221622000123/ CST DT.28.02.2017	11(C) OF 2018 DT 04.12.2019	CST	01.04.2012 TO 31.03.2014	PARTY	82962	THE APPEAL IS ALLOWED TO THE EXTEND INDIACTED ABOVE THE DEALER , THAT PAYMEN TOF INTEREST IS AUTOMATIC ON THE DIFFERENTIAL AMOUNT OF TAX ACCRUED DUE TO NON SUBMISSION OF DECLARATION FORM. THE PENALTY IMPOSED UPON THE APPELLANT DEALER FOR NON FILLING OF THE STATUTORY DECLARATION FORM IS HEREBY DLETED . THE REST OF THE ORDER IS CONFIRMED.	M.L.AGARWA L, SC
6	M/S AB READY MIX INDIA PVT. LTD., BHUBANESWAR	BHUBANESWAR - IV CIRCLE	AA(ET)-10822162200014 0/BH-IV/2016-17, DT.31.03.2018	89(ET)/2018, DT.30.11.2019	OET	01.11.2010 TO 30.06.2013	PARTY	1943475	THE APPEAL FILED BY THE DEALER IS ALLOWED IN PART ON CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE. THE DEALER IS LIABLE TO PAY TAX ON THE VALUE OF "SAND" AND "CHIPS" AS DETERMINED BY THE LEARNED ASSESSING AUTHORITY. DEMAND BE RAISED ACCORDINGLY. THE CROSS OBJECTION FILED BY THE STATE IS DISPOSED OF ACCORDINGLY.	MR. S.K. PRADHAN, ASC
7	M/S ORBIT TRADERS, CUTTACK	CUTTACK I EAST CIRCLE	AA-284/JCST/CUI/20 11-12, DT.15.01.2018	72(ET)/2018, DT.25.11.2019	OET	01.04.2005 TO 31.03.2006	PARTY	12911	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE. THE CROSS OBJECTION FILED BY THE STATE IS DISPOSED OF ACCORDINGLY.	MR. S.K. PRADHAN, ASC
8	M/S ADITYA MOTORS, CUTTACK	CUTTACK II RANGE	AA-106101610000115/ 2016-17 DT 29.05.2017	285(V) 2017-18 DT 27.11.2019	VAT	01.04.2012 TO 31.03.2014	PARTY	429389	THE APPEAL FILED BY THE DEALER IS ALLOWED IN PART ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE. THE MATTER IS REMANDED BACK TO THE LEARNED AA WITH A DIRECTION FOR RECOMPUTATION OF THE TAX DUE AFRESH WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER. THE CROSS OBJECTION FILED BY THE STATE IS DISPOSED OF ACCORDINGLY	S.K.PRADHAN , ASC

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9	M/S JAI LAXMI AGRO FOOD PVT LTD., CUTTACK	CUTTACK II RANGE	AA-JCST/CUII/630/2013-14 DT.12.03.2018	130(V) 2018 DT.09.12.2019	VAT	01.06.2009 TO 31.12.2011	PARTY	154791	THE APPEAL IS ALLOWED ON CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE. THE MATTER IS REMANDED BACK TO THE LEARNED ASSESSING OFFICER FOR FRESH ASSESSMENT. THE CROSS OBJECTION FILED BY THE STATE REVENUE IS DISPOSED OF ACCORDINGLY.	S.K.PRADHAN, ASC
10	M/S PARLE BISCUITS PVT. LTD., CUTTACK	CUTTACK-I CENTRAL CIRCLE	AA/DCST/C/803/2013-14 DT.30.06.2018	134(ET) 2018 DT 16.12.2019	ET	01.04.2008 TO 31.03.2010	PARTY	THE FAA REMANDED BACK THE CASE TO THE LEARNED AA FOR FRESH ASSESSMENT.	THE APPEAL FILED BY THE DEALER IS DISMISSED ON CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED. THE CROSS OBJECTION FILED BY THE STATE REVENUE IS DISPOSED OF ACCORDINGLY.	S.K.PRADHAN, ASC
11	M/S MAHAPATRA AGENCIES, BERHAMPUR	GANJAM - I CIRCLE	AAE.14/2013-14 DT 30.03.2015	63(ET) OF 2015-16 DT.09.12.2019	OET	01.04.2007 TO 30.03.2011	PARTY	108599	THE APPEAL IS DISMISSED. THE IMPUGNED ORDER IS HEREBY CONFIRMED. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.	M.L.AGARWAL, SC
12	M/S MAHAPATRA AGENCIES, BERHAMPUR	GANJAM-I CIRCLE	AA(V)44/2013-14 DT 30.03.2015	129(V) OF 2015-16 DT.09.12.2019	OVAT	01.04.2007 TO 31.03.2011	PARTY	7608	THE APPEAL IS DISMISSED. THE IMPUGNED ORDER IS HEREBY CONFIRMED. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.	M.L.AGARWAL, SC
13	M/S FROMM PACKAGING SYSTEMS INDIA PVT. LTD., JHARSUGUDA	JHARSUGUDA CIRCLE	AA-21/JSG/ET/2015-16, DT.29.01.2018	67(ET) OF 2018, DT.19.12.2019	OET	01.04.2012 TO 31.03.2014	PARTY	861507	THE APPEAL BEING DEVOID OF MERIT IS DISMISSED ON CONTEST.	MR.M.L.AGARWAL, SC
14	M/S KHETRAMOHAN MAHANTA KEONJHAR	KEONJHAR CIRCLE	AA-KJ-291/2011-12 DT 27.04.2013	175(V)/2013-14 DT 16.12.2019	VAT	01.04.2008 TO 31.03.2009	STATE	NIL	APPEAL REFERRED BY THE STATE IS DISMISSED AND THE ORDER OF THE LEARNED FAA STANDS CONFIRMED.	MR.M.L.AGARWAL, SC
15	M/S SUNIL MOHANTA KEONJHAR	KEONJHAR CIRCLE	AA-KJ-290/2011-12 DT 27.04.2013	180 (V) /2013-14 DT 16.12.2019	VAT	01.04.2007 TO 31.03.2008	STATE	NIL	APPEAL REFERRED BY THE STATE IS DISMISSED AND THE ORDER OF THE LEARNED FAA STANDS CONFIRMED.	M.L.AGARWAL, ASC

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16	M/S MAA MANASA CRUSHING PLANT, KEONJHAR	KEONJHAR CIRCLE	AA-64/2006-07 DT.23.12.2017	55(V) /2018 DT.09.12.2019	VAT	01.04.2006 TO 29.07.2006	STATE		THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED. CROSS OBJECTION FILED BY THE DEALER IS DISPOSED OF ACCORDINGLY.	S.K.PRADHAN, ASC
17	M/S JAI SRIRAM ENGINEERING WORKS., KEONJHAR	KEONJHAR CIRCLE	AA.707 KJ 16-17(OVAT), DT.31.07.2017	328(V) OF 2017-18, DT.25.11.2019	OVAT	01.04.2013 TO 31.03.2015	STATE	THE FAA SET ASIDE THE ORDER.	THE APPEAL IS ALLOWED IN PART ON CONTEST. THE APPEAL IS MODIFIED TO THE EXTENT OF MISMATCH /CLAIM OF ITC AND THE MATTER IS REMITTED BACK TO THE LEARNED ASSESING AUTHORITY FOR DETERMINATION OF THE ITC ENTITLEMENT / CLAIMED WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.	MR. M.L. AGRAWAL, SC
18	M/S SRI LINGARAJ ENTERPRISES, SUNDARGARH	ROURKELA II CIRCLE	AA 115(RL-II-C) OF 2009-10, DT.30.09.2010	70(C) OF 2010-2011, DT.27.11.2019	CST	2005-2006	PARTY	THE FAA SET ASIDE THE ORDER.	THE APPEAL IS DISMISSED AND THE ORDER OF THE FIRST APPEALLATE AUTHORITY IS CONFIRMED.	MR.M.S. RAMAN, ASC