

## Second Appeal Order Disposal Status for orders received in February-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. EASTERN ALUMINIUM	ANGUL CIRCLE	AA-32E/AL/2010-2011 ,DT.10.03.2011	97E/2011-2012,DT.14.02.2019	ET	01.04.2005-31.10.2009	PARTY	534972	APPEAL IS DISMISSED AND IMPUGNED ORDER OF 1ST APPELLATE AUTHORITY IS CONFIRMED .
2	M/S. EASTERN ALUMINIUM	ANGUL CIRCLE	AA-45/V/AL/2010-2011,DT.10.03.2011	154V/2011-2012,DT.14.02.2019	VAT	01.04.2005-31.10.2009	PARTY	5532225	APPEAL IS DISMISSED AND IMPUGNED ORDER OF 1ST APPELLATE AUTHORITY IS CONFIRMED .
3	M/S. MODI CONSTRUCTION	ANGUL RANGE	AA-127/DL/2006-2007 DT.	140/2011-2012,DT.14.02.2019	OST	2002-2003	STATE	RE-DETERMINED THE L&S @60%	APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT .
4	M/S. NILIGIRI SLEEPERS (P) LIMITED	BALASORE CIRCLE	AA-117/BA/1997-98,DT.22.11.2001	1465/2001-2002,DT.07.02.2019	OST	1994-1995	PARTY	REJECTED THE APPEAL	APPEAL IS DISMISSED.
5	M/S. MAP MINES AND MINERALS LIMITED	BALASORE RANGE	AA-17/MBCR/2011-2012CST,DT.30.11.2012	88C/2012-2013 & 103C/2012-2013,DT.31.01.2019	CST	01.02.2008-31.07.2010	STATE & PARTY	REFUND OF RS.1850603.00	APPEALS ARE PARTLY ALLOWED AND THE ORDER OF LD. JCST IS SET-ASIDE WITH DIRECTION TO LAA FOR AFRESH ASSESSMENT .
6	M/S. RUNGTA SONS (P) LIMITED	BARBIL CIRCLE	AA-JR/228/2012-2013 & AA-JR/229/2012-2013 DT.29.05.2013	124 & 125V/2013-2014	VAT	01.04.2005-31.03.2007 & 01.04.2007-31.03.2008	PARTY	19789881	APPEALS ARE ALLOWED IN PART AND PENALTY IMPOSED BY LAA AND CONFIRMED BY FAA IN APPEAL ORDER IS DELETED .
7	M/S. RUNGTA SONS (P) LIMITED	BARBIL CIRCLE	AA-JR/217/2012-2013 & AA-JR-218/2012-2013DT.29.05.2014	54C/2013-2014 & 55C/2013-2014 , DT. 31.01.2019	CST	01.07.2006-31.03.2007 &	STATE	REVERSE THE FINDING OF ASSESSING AUTHORITY	APPEALS ARE DISMISSED
8	M/S. XEROX MODI	BBSR-II CIRCLE	AA-329/BHII/2005-2006 ,DT.16.09.2010	237/2010-2011,DT.25.02.2019	OST	2002-2003	PARTY	CONFIRMED THE ORDER	APPEAL IS WITHDRAWN

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
9	M/S.SOUTHERN TRANSFORMERS	BHANJANAGAR CIRCLE	AAV-112/2011-2012 DT. 19.02.2013	5V/2013-2014,DT. 04.02.2019	VAT	01.04.2008-27.08.2011	PARTY	1563603	THE IMPUGNED ORDERS OF FORA BELOW ARE SET-ASIDE AND APPEAL IS ALLOWED .
10	M/S. MANISHREE REFRACTORIES AND CERAMICS (P) LIMITED	CUTTACK-I CENTRAL	AA-V-41/CUIC/2008-2009, 05.06.2010	286V/2011-2012,DT.28.01.2019	VAT	01.04.2005-31.12.2006	PARTY	CONFIRMED THE ORDER	APPEAL IS ALLOWED IN PART AND ITC AMOUNTING TO RS.6563.00 IS DISALLOWED WITH LEVY OF PENALTY THEREON.
11	M/S. D.D.TEXTILES	CUTTACK-I CITY CIRCLE	AAE-45/CUIC/2011-2012,DT 09.02.2012	6E/2012-2013,DT.31.01.2019	ET	01.04.2005-31.12.2008	STATE	REFUND OF RS.125046.00	APPEAL IS DISMISSED AND THE IMPUGNED ORDER OF FAA STANDS CONFIRMED.
12	M/S.KAMALAKANTA ENGINEERING & CONSTRUCTION COMPANY	CUTTACK-I WEST CIRCLE	AA-249/CUIW/2008-2009,DT21.11.2013	121/2013-2014,DT.28.01.2019	OST	2004-2005	PARTY	905365	APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT
13	M/S. ORISSA SYNTHETICS LIMITED	CUTTACK-II CIRCLE	AA-CUII-DL/10/2003-2004,DT.	85/2014-2015,DT.01.02.2019	OST	1999-2000	PARTY	15547142	APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT
14	M/S. BAKHTAWAR SINGH BALKRISHAN AND CO	DHENKANAL CIRCLE	AA-276/DL/2001-2002 DT. 29.05.2004	1278/2004-2005,DT.21.01.2019	OST	1985-1986	STATE	REFUND OF RS 301097.00	APPEAL IS DISMISSED
15	M/S. NILACHAL ISPAT NIGA LIMITED	JAJPUR RANGE	AA-82/CU-III/2006-2007 & AA-23ET/CUIII/2004-2005,DT.30.08.2006	206E/2005-2006 & 243E/2006-2007,DT.04.02.2019	ET	2000-2001 TO 2002-2003	PARTY	22715918	APPEALS ARE ALLOWED AND THE ORDERS OF ASSESSMENT ARE QUASHED.
16	M/S.SUBASH CHANDRA PANDA	KALAHANDI CIRCLE	AA-20/KA/2004-2005,DT. 18.06.2004	1733/2004-2005,DT. 05.02.2019	OST	2000-2001	STATE	REFUND OF RS 544039.00	APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT.
17	M/S. SUBASH CHANDRA PANDA BUILDERS (P) LIMITED	KALAHANDI CIRCLE	AA-65/KA/2004-2005,DT. 30.09.2004	2436/2004-2005,DT. 05.02.2019	OST	2002-2003	STATE	REFUND OF 489598.00	APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT.
18	M/S.SUBASH CHANDRA PANDA	KALAHANDI CIRCLE	AA-66/KA/2004-2005,DT.30.09.2004	2437/2004-2005,DT.05.02.2019	OST	2002-2003	STATE	REFUND OF RS 263447.00	APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT.

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
19	M/S. SUBASH CHANDRA PANDA BUILDERS (P) LIMITED	KALAHANDI CIRCLE	AA-25/KA/2005-2006,DT10.06.2005	1346/2005-2006,DT.05.02.2019	OST	2003-2004	STATE	REFUND OF RS 218091.00	APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT.
20	M/S. SHRI KARSHANI ALLOYS PVT LIMITED	PURI RANGE	AA-31/VAT/JATANI/2009-2010,DT.31.03.2014	323V/2014-2015 & 325V/2014-2015,DT.31.01.2019	VAT	01.04.2005-31.03.2009	STATE/PARTY	9796659	THE APPEAL FILED BY THE STATE IS DISMISSED. THE APPEAL OF THE DEALER IS PARTY ALLOWED WITH A DIRECTION TO LAA FOR DE-NOVO ASSESSMENT IN THE LIGHT OF OBSERVATION MADE IN THE ORDER.
21	M/S.SHRI KARSHNI ALLOYS PVT LIMITED	PURI RANGE	AA-32/ET/JATANI/2009-2010,DT.31.03.2014	182E/2014-2015 & 200E/2014-2015,DT.31.01.2019	ET	01.04.2005-31.03.2009	STATE & PARTY	2386815	REMAND BACK THE MATTER TO LAA TO DETERMINED THE TAX LIABILITY UNDER OET ACT AFTER COMPETING THE FRESH ASSESSMENT UNDER OVAT ACT FOR THE NOTED PERIOD.
22	M/S. SUN GRANITE EXPORT LIMITED	PURI RANGE	AAC-/PUIIC/244/2005-2006,DT.30.08.2008	95C/2008-2009 , 96C/2008-2009 &97C/2008-2009,DT01.02.2019	CST	20001-2002,2003-2003-2004	STATE	7188067	APPEALERS ARE ALLOWED AND THE MATTERS ARE REMANDED BACK TO THE LAA WITH A DIRECTION FOR ASSESSMENT AFRESH ON VERIFICATION AND CONSIDERATION OF THE DECLARATIONS FORMS.
23	M/S.JINDAL & POWER LIMITED	ROURKELA-I CIRCLE	AA-25/RL-I C/2009-2010,DT. 30.09.2010	87C/2010-2011,DT.14.02.2019	CST	2005-2006	PARTY	2382422	APPEAL IS ALLOWED IN PART AND ORDER OF FAA IS SET-ASIDE.THE MATTER IS REMANDED BACK TO LAA TO COMPLETE THE ASSESSMENT AFRESH.
24	M/S. MAA NAIN DEVI MINNNERALS (P) LIMITED	ROURKELA-I CIRCLE	AA-20/RL-I-C/ 2011-2012,DT. 19.12.2013	141C/2013-2014,DT.14.02.2019	CST	01.04.2005-31.03.2008	PARTY	895098	APPEAL IS DISMISSED
25	M/S. GRAPHATE INTERNATIONAL	SAMBALPUR-I CIRCLE	AA-5/SAI-C/2001-2002 ,DT.18.02.2002	175C/2001-2002,DT.13.02.2019	CST	1997-1998	PARTY	576142	APPEAL IS ALLOWED AND IMPUGNED ORDER OF LD. ACST STANDS SET-ASIDE AND ORDER OF LD. STO IS QUASHED .
26	M/S. KEDARNATH KHANDEWAL	SAMBALPUR-II CIRCLE	AA171/SA-II/2004-2005 ,DT.19.10.2005	1877/2005-2006,DT 18.02.2019	OST	1996-97	STATE	REMANDED THE MATTER FOR AFRERSH ASSESSMENT	PRESENT APPEAL IS NOT MAINTAINABLE AND DISMISSED

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
27	M/S. D.K.ENGINEERING AND CONSTRUCTION	GANJAM RANGE	AA-28/BPII/2006-2007,DT.	1649/2006-2007,DT.22.01.2019	OST	2002-2003	STATE	CONFIRMED THE ORDER	APPEAL IS ALLOWED AND IMPUGNED ORDER IS SET-ASIDE AND THE MATTER IS REMITTED BACK TO LAA FOR ASSESSMENT AFRESH.
28	M/S. D.K.ENGINEERING AND CONSTRUCTION	GANJAM RANGE	AA-29/BPII/2006-2007,DT.	1650/2006-2007,DT.22.01.2019	OST	2003-2004	STATE	CONFIRMED THE DEDCUTION	APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT.
29	M/S. D.K.ENGINEERING AND CONSTRUCTION	GANJAM RANGE	AA-28/BPII/2004-2005,DT.	1928/2004-2005,DT.22.01.2019	OST	2001-2002	STATE	MODIFIED THE PERCENTAGE OF LABOUR & SERVICES.	APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT.
30	M/S. D.K.ENGINEERING AND CONSTRUCTION	GANJAM RANGE	AA-26/BPII/2006-2007,DT.	1635/2006-2007,DT.22.01.2019	OST	2004-2005	STATE	MODIFIED THE PERCENTAGE OF LABOUR & SERVICES.	APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT.

**Second Appeal Order Disposal Status for orders received in February-2019**

**DIVISION & SINGLE 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. KALINGA CONSTRUCTION	A/U GUNUPUR	AA-KOIIIG/25-26/1997-98,DT.20.09.2006	1547/2006-2007,DT.08.02.2019	OST	1995-1996	STATE	REFUND OF RS.13810	APPEAL IS DISMISSED
2	M/S. NATIONAL AGENCY	BALASORE RANGE	AA-39/BD/2013-2014 VAT, DATE-22.01.2016	431C/2013-2014,DT. 02.02.2019	CST		STATE	40483	APPEAL IS ALLOWED ON CONTEST AND THE TAX LIABILITY IS DETERMINED AT Rs.46585.00 .
3	M/S. R.K.TRADERS	BALASORE RANGE	AAV- 123/BA/2011-2012VAT, DT. 08.09.2014	395V/2014-2015,DT. 02.02.2019	VAT	01.04.2009-31.03.2010	STATE	REDUCED TO RETURN FIGURE	APPEAL BY THE STATE IS ALLOWED PARTLY AND THE MATTER IS REMITTED BACK TO FAA FOR RE-HEARING OF THE CASES.
4	M/S. ORIPAL INDUSTRIES LIMITED	BALASORE RANGE	AA-132/BA/2003-2004,DT.31.01.2015	55E/2015-2016,DT.02.02.2019	ET	12/1999-03/2000	STATE	40608	APPEAL IS DISMISSED
5	M/S. BARGARH DYEING HOUSE	BARGARH CIRCLE	AA-16/BGH/ET/2009-2010,DT. 14.09.2011	128E/2011-2012,DT. 12.02.2019	ET	01.04.2005-31.12.2008	STATE	REFUND OF RS.54789	APPEAL BY REVENUE IS ALLOWED AND IT IS ORDER THAT THE DEALER IS LIABLE TO PAY TAX ON COTTON YARN HANG.
6	M/S. QUALICOM SOLUTIONS PVT, LIMITED	BBSR-IV CIRCLE	AA-107221622000074/CST /BH-IV, DT.31.05.2017	60C/2017-2018,DT.23.02.2019	CST	01.04.2012-31.03.2014	STATE	REMANDED BACK THE MATTER TO AA FOR AFRESH ASSESSMENT	APPEAL IS ALLOWED IN FAVOUR OF REVENUE.
7	M/S. SHETH BHAGAWAN DAS VITHALDAS AND SONS	CUTTACK-I RANGE	AA-108121612000022,DT.3 0.06.2017	97E/2017-2018,DT.02.02.2019	ET	01.04.2012-31.03.2014	STATE & PARTY	REDUCED TO RS.1167.00	APPEAL IS ALLOWED AND MATTER IS REMITTED BACK TO ASSESSING AUTHORITY FOR ASSESSMENT AFRESH
8	M/S.C.F.L. PHARMACEUTICALS LIMITED	CUTTACK-I RANGE	AA-E-104/CUIW/2008-2009,DT. 28.03.2009	101E/2009-2010,DT.08.02.2009	ET	2004-2005	PARTY	CONFIRMED THE ORDER	APPEAL IS DISMISSED
9	M/S. PASUPAT ISPAT PVT LIMITED	CUTTACK-II	AA-CUII/VAT/4282008-2009,DT.30.03.2015	49E/2015-2016,DT.23.02.2019	ET	01.04.2007-31.03.2008	PARTY	7609	APPEAL IS ALLOWED AND THE MATTER IS REMITTED TO FAA FOR ASSESSMENT AFRESH.

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/REF UNDED (BY 1ST APPELLATE AUTHORITY)	Result of Second Appeal Order
10	M/S. AKHANDALMANI POLYTHENE	CUTTACK-II CIRCLE	AA-64/ET/CUII/2007-2008,DT. 29.12.2012	75E/2017-2018,DT.16.02.2019	ET	01.04.2005-31.12.2006	PARTY	143536	APPEAL IS ALLOWED AND THE MATTER IS REMITTED TO FAA FOR ASSESSMENT AFRESH.
11	M/S. AKHANDALMANI POLYTHENE	CUTTACK-II CIRCLE	AA-25/VAT/CUII/2017-2018,DT.10.10.2017	8V/2017-2018,DT.16.02.2019	VAT	01.04.2005-31.12.2006	STATE	REDUCED TO RS.1191	APPEAL IS DISMISSED AND PENALTY IMPOSED WAS DELETED.
12	M/S. AKHANDALMANI POLYTHENE	CUTTACK-II CIRCLE	AA-65/OVAT/CUII/2007-2008 ,DT,20.01.2014	170V/2017-2018,DT.16.02.2019	VAT	01.04.2005-31.12.2006	STATE	REDUCED TO RS.1191	APPEAL IS ALLOWED ON CONTEST AND THE ORDER OF FAA IS SET-ASIDE. THE MATTER IS REMITTED BACK TO FAA FOR FRESH ASSESSMENT .
13	M/S. BENGAL TOOLS LIMITED	CUTTACK-II CIRCLE	AA-17/OET/ CUII/2016-207 DT. 19.06.2017	98E/2017-2018,DT.02.02.2019	ET	01.04.2012-31.03.2014	STATE	REDUCED TO RS.10123	APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE ORDER OF LAA IS ALSO SET-ASIDE AND THE MATTER IS REMITTED BACK TO LAA WITH DIRECTION TO RECOMPUTATION OF TAX LIABILITY.
14	M/S.DUBEY PERFUMERS	GANJAM RANGE	AA-V-01/206-2017 DT.30.06.2017	206V/2017-2018,DT.16.02.2019	VAT	01.04.2006-31.03.2007	PARTY	SETING ASIDE THE ORDER	APPEALS SANS MERIT IS DISMISSED. WITH THE OBSERVATION THAT THE DEALER IS AT LIBERTY TO RAISE THE GROUNDS BEFORE LAA.
15	M/S. SHREE METALICKS LIMITED	JAJPUR	AA-224/KJ/ET/2006-2007,DT. 31.12.2013	28E/2014-2015,DT18.02.2019	ET	2003-2004	PARTY	455630	APPEAL IS ALLOWED IN PART AND THE ORDER OF LD. JCST IS SET-ASIDE. THE CASE IS REMITTED BACK TO LD. STO FOR ASSESSMENT AFRESH
16	M/S. SINGH ENGINEERING WORKS	SAMBALPUR RANGE	AA-419 & 420/SAI-ET/2006-2007,DT. 14.11.2007	59 E & 60 E/2008-2009,DT.23.02.2019	ET	2000-2001 & 2001-2002	PARTY		APPEALS ARE DISMISSED
17	M/S. SHARMA & SHARMA ENGINEERS	SAMBALPUR RANGE	AA-4/BGH/ET/2013-2014,DT.31.08.2015	132E/2015-2016,DT23.02.2019	ET	01.11.2010-30.06.2011	STATE	FAA HELD THAT THE DEALER IS NOT LIABLE TO PAY BALANCE TAX DUE OF RS.108374	APPEAL IS ALLOWED. THE IMPUGNED ORDER IS SET-ASIDE AND THE DEALER IS LIABLE TO PAY RS.108374.00
18	M/S. ANADA WORLD V.S.S. MARG	SAMBALPUR RANGE	AA-60/SAI/VAT/2010-2011,DT. 28.02.2011	69V/2012-2013,DT.23.02.2019	VAT	01.04.2005-30.09.2008	PARTY	DISMISSED THE APPEAL	PRESENT APPEAL IS DISMISSED

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
19	M/S. S.G. AGENCIES	CUTTACK -I CITY CIRCLE	AA-1061212000021,DT. 22.09.2017	6V/2018,DT. 08.02.2019	VAT	01.04.2013-31.03.2015	PARTY	DISMISSED THE APPEAL	APPEAL IS ALLOWED ON CONTEST THE MATTER IS REMITTED BACK TO THE LAA FOR DETERMINATION OF ITC ENTITLEMENT.