

SECOND APPEAL ORDER DISPOSAL STATUS FOR ORDERS RECEIVED IN JANUARY-2020

FULL BENCH

SI 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	MADHUCON PROJECTS LTD., ANGUL	DHENKANAL CIRCLE	AA-318/DL/2004-05 DT 20.03.2006	705 OF 2006-07 DT 27.12.2019	OST	2000-01	STATE	510323 (REFUND)	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE FOR FRESH ASSESSMENT.
2	ORDNANCE FACTORY, BOLANGIR	BALANGIR -II CIRCLE	AA-56(BPII) OF 2004-05 DT 11.10.2004	266(ET)OF 2004-05 DT 27.12.2019	OST	2001-02	PARTY	1893130	THE APPEAL IS ALLOWED. THE MATTER IS REMITTED TO THE LEARNED STO FOR FRESH COMPUTATION AS PER THE PROVISIONS OF LAW AND MATERIALS AVAILABLE IN VIEW OF OUR AFORESAID FINDINGS AND OBSERVATION
3	MANOJ KUMAR AGARWAL, BALANGIR	AU TITILAGARH	AA-16(BPII) OF 2005-06 DT 31.08.2005	1428OF 2005-06 DT 18.12.2019	OST	2004-05	STATE	REFUND OF 252334	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER PASSED BY THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED
4	MURALIDHAR GOPIKISHAN (P) LTD., BALASORE	BALASORE CIRCLE	AA-94/BA-1998-99 DT 30.11.1999	203 OF 2000-01 DT 10.12.2019	OST	1994-95	PARTY	675359	THE APPEAL PREFERRED BY THE DEALER APPELLANT BEFORE THIS FORUM IS DISMISSED
5	NAVADOYA TRADERS, BALASORE	BALASORE CIRCLE	AA-356/BA-1999-2000 DT 31.03.2001	273/2001-02 DT 31.12.2019	OST	1998-99	PARTY	517415	THE APPEAL IS DISMISSED AND THE ORDER OF THE LD. ACST IS CONFIRMED
6	SONY INDIA PVT LTD., BHUBANESWAR	BHUBANESWAR -I CIRCLE	AA(ET)-349/BHI/06-07 DT 30.01.2010	12(ET)/2010-11 DT 23.12.2019	OET	2004-05	PARTY	739620	THE APPEAL IS ALLOWED IN PART AND THE ORDER OF LD.JCST IS SET ASIDE
7	BULE STAR LTD., BHUBANESWAR	BHUBANESWAR - II CIRCLE	AA-(C)-26/BH-II/09-10 DT 23.02.2010	11(C)/2010-11 DT 18.12.2009	CST	2005-06	STATE	151040	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT AND EVIDENCE. THE ORDER OF THE LD. DCST IS CONFIRMED.
8	M/S LUCAS INDIAN SERVICE LTD., BHUBANESWAR	BHUBANESWAR RANGE	AA-98/2010-11, 11.03.2013	27(C) OF 2013-14, DT.06.12.2019	CST	01.02.2007 TO 31.03.2009	PARTY	3487079	THE SECOND APPEAL PREFERRED BY THE DEALER-ASSESSEE IS DISMISSED AND THE IMPUGNED ORDER PASSED BY THE FIRST APPELLATE AUTHORITY IS CONFIRMED.
9	ODISHA STATE SEEDS CORPORATION LTD., BHUBANESWAR	BHUBANESWAR-I CIRCLE	AA-106110811000126/BHI/10-11, DT.27.01.2011	228(VAT)OF 2013-14 DT 18.12.2019	OVAT	01.04.2005 TO 31.03.2009	PARTY	4000695	THE APPEAL DESERVES TO BE DISMISSED IN LIMINE. ACCORDINGLY THE ORDER PASSED BY THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.

SI 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
10	ODISHA STATE SEEDS CORPORATIN LTD., BHUBANESWAR	BHUBANESWAR-I CIRCLE	10611111000049 (VAT), DT.29.09.2012	259(VAT)OF 2012-13 DT 18.12.2019	OVAT	01.04.2005 TO 31.03.2009	PARTY	139646292	THE APPEAL IS ALLOWED. THE ORDER IS SET ASIDE.
11	GOURI SHANKAR FOOD PROCESSING PVT LTD, GANJAM	GANJAM-II CIRCLE	AA-92/2007-08 DT 11.08.2010	212 OF 2010-11 DT 23.12.2019	OST	2003-04	STATE	157139	THE APPEAL IS DISMISSED.
12	SURYA SPONGE IRON LTD., JAJPUR	JAJPUR RANGE	AA-JR-33/09-10 DT 14.02.2013	165(V) 2013-14 DT 23.12.2019	OVAT	2006-07	STATE	1145596	THE APPEAL IS ALLOWED IN PART. THE ORDER OF THE LD FAA IS SET ASIDE.
13	SURYA SPONGE IRON LTD JAJPUR	JAJPUR RANGE	AA-JR-31/09-10 DT 14.02.2013	114 (ET)/2013-14 DT 23.12.2019	OET	01.04.2006 TO 31.03.2007	STATE	1300213	THE APPEAL IS ALLOWED IN PART. THE ORDER OF THE LD FAA IS SET ASIDE
14	SURYA SPONGE IRON LTD JAJPUR	JAJPUR RANGE	AA-JR-35/09-10 DT 14.02.2013	49(C) OF 2013-14 DT 23.12.2019	CST	01.04.2006 TO 31.03.2007	STATE	1154606	THE APPEAL IS ALLOWED IN PART. THE ORDER OF THE LD FAA IS SET ASIDE.
15	LACHMAN SHARMA, KALAHANDI	KALAHANDI CIRCLE	AA-48 (KA)OF 2010-11 DT 17.02.2011	312(V)/ 2010-11 DT 23.12.2019	OVAT	01.04.2005 TO 31.03.2010	STATE	REFUND OF 3556294	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT. THE ORDER OF THE LD. JCST IS CONFIRMED.
16	MAHABIR PRASAD AGRAWAL, KALAHANDI	KALAHANDI CIRCLE	AA-75(KA)OF 2006-07 DT 17.08.2006	1332 OF 2006-07 DT 27.12.2019	OST	2002-03	STATE	REFUND OF 491167	THE APPEAL PREFERRED BY THE STATE IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED.
17	LACHMAN SHARMA, KALAHANDI	KALAHANDI CIRCLE	AA17(KA)/2006-07 DT 12.07.2006	1192OF 2006-07 DT 18.12.2019	OST	2002-03	STATE	REFUND OF 58323	THE APPEAL PREFERRED BY THE STATE IS ALLOWED IN PART. THE CASE IS REMITTED TO THE ASSESSING OFFICER TO MAKE FRESH COMPUTATION OF TAX LIABILITY OF THE DEALER WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
18	GENERAL MANAGER, ORDNANCE FACTORY BALANGIR	BALANGIR - II KANTABANJI CIRCLE	AA-75(BPII) OF 2002-03 DT 31.12.2003	100(ET) OF 2003-04 DT 16.12.2019	OET	01.12.1999 TO 31.03.2000	PARTY	5241180	THE APPEAL IS ALLOWED. THE MATTER IS REMANDED TO THE ASSESSING OFFICER FOR ASSESSMENT AFRESH.
19	KONARK PAPER & INDUSTIRES LTD MAYURBHANJ	MAYURBHANJA CIRCLE	AA22/MBC-1997-98 DT 27.07.2000	79 (C) OF 2000-01 DT 16.12.2019	CST	1994-95	PARTY	3498354	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDERS OF THE LD FAA AS WELL AS LAA ARE SET ASIDE AND THE MATTER IS REMANDED TO THE LAA FOR COMPLETION OF ASSESSMENT AFRESH.

SI 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
20	RAJESH PODDAR, BARIPADA	MAYURBHANJA CIRCLE	AA-3/MBC-1993-94 DT 13.07.1999	51(C)/2002-03 DT 23.12.2019	CST	1991-92	PARTY	676434	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST AND THE MATTER IS REMANDED BACK TO THE LEARNED ASSESSING OFFICER TO ASSESS THE DEALER AFRESH WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER
21	DAS TRADERS, PURI	PURI CIRCLE	AA-256/PU.I/2003-04 DT 21.02.2005	485 OF 2005-06 DT 27.12.2019	OST	1999-00	STATE	85944	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER OF THE LD.FAA IS SET ASIDE AND THE CASE IS REMANDED TO THE LAA FOR FRESH ASSESSMENT WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
22	UNITED TELECOM LTD., BHUBANESWAR	BHUBANESWAR - II CIRCLE	AA.318 & 319 (ET)/BH.II/03-04 DT 30.08.2005	1697 of 2005-06 DT 16.12.2019	OST	2002-03	STATE	193982	THE APPEAL IS DISMISSED HAVING NO MERIT AND THE ORDER OF THE FIRST APPELLATE AUTHORITY IS CONFIRMED
23	RANISATI MINERALS (P) LTD, ROURKELA	ROURKELA - I CIRCLE	AA-67 (RL-I) OF 2006-07 DT 17.08.2006	1252 OF 2006-07 DT 05.12.2019	OST	QE-6/2004 TO QE - 9/2004 (2004-05)	STATE	THE DEMAND REDUCED TO THE RETURNED FIGURE DISCLOSED BY THE DEALER.	THE APPEAL IS DISMISSED.
24	BRAHMANI TRUNK MANUFACTURING CO., ROURKELA	ROURKELA II CIRCLE	AA.44(RL-II) 2001-02 DT 29.01.2003	773/2003-04 DT 23.12.2019	OST	1997-98	PARTY	3150299	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT AND FOR WANT OF COGENT EVIDENCES. THE ORDER OF THE LD. ACST IS CONFIRMED
25	A.R.ENTREPRISES, ROURKELA	ROURKELA - II CIRCLE	AA-27 (RL-II-C) OF 2013-14 DT 15.09.2014	101 (C) OF 2013-14 DT 06.12.2019	CST	01.04.2007 TO 31.03.2012	PARTY	5154764	THE APPEAL IS ALLOWED AND THE MATTER IS REMANDED TO THE ASSESSING OFFICER FOR RECOMPUTATION OF TAX LIABILITY OF THE DEALER ASSESSEE IN ACCORDANCE WITH LAW WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
26	GANESH OIL PRODUCTS LTD, BARGARH	SAMBALPUR - II CIRCLE	AA-46(SAI) OF 2001-02 & AA-47(SAI) OF 2001-02, DT 27.03.2002	591-592/2002-03 DT 23.12.2019	OST	1996-97 & 1997-98	PARTY	9485628 & 10094459	THE APPEAL FILED FOR THE IMPUGNED YEARS ARE DISMISSED AND THE ORDER OF THE LD. ACST COVERING BOTH THE ASSESSMENT YEARS IS CONFIRMED.

SI 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	NIRMAN CONSTRUCTION, SAMBALPUR	SAMBALPUR CIRCLE	AA-151(SAI)/06-07 DT 18.07.2006	1487 OF 2006-07 DT 10.12.2019	OST	2002-03	STATE	REFUND OF 563454	THE APPEAL PREFERRED BY THE STATE IS ALLOWED. THE IMPUGNED ORDER IS HEREBY SET-ASIDE
28	GHANSHYAMDAS RAMESH KUMAR, SAMBALPUR	SAMBALPUR RANGE	AA-220(SA.I)OF 2001-02 DT 30.05.2002	758/2002-03 DT23.12.2019	OST	1998-99	STATE	39253	THE APPEAL FILED BY THE STATE IS ALLOWED AND THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE
29	GOPIRAM OM PRAKASH, BARGARH	SAMBALPUR RANGE	AA-199(SAI)OF 96-97 DT 24.01.2002	105/2002-03 DT 31.12.2019	OST	1993-94	PARTY	22790.58	THE APPEAL FILED BY THE DEALER IS DISMISSED AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED
30	SAMALESWARI ROLLER FLOUR MILLS (P) LTD., SAMBALPUR	SAMBALPUR-I CIRCLE	AA-397 (SAI) OF 1997-98 DT 18.02.2002	96 OF 2002-03 DT 23.10.2019	OST	1995-96	PARTY	148380	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT. THE ORDER OF THE LD. FAA IS HEREBY CONFIRMED.
31	SHREE GANESH METALIKS LTD., ROURKELA	ROURKELA II CIRCLE	AA-89 (RL II-C)2005-06 DT 30.11.2006	187(C)OF 2006-07 DT 27.12.2019	CST	2003-04	PARTY	573645	THE APPEAL IS DISMISSED BEING DEVOID OF ANY MERIT. THE IMPUGNED ORDER IS HEREBY CONFIRMED

SECOND APPEAL ORDER DISPOSAL STATUS FOR ORDERS RECEIVED IN JANUARY-2020

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	SARALIA FOODS PVT LTD, ANGUL	ANGUL RANGE	CU-II-AA-16/2006-07 DT 22.09.17	299(V)OF 2017-18 & 311(V) OF 2017-18, DT 04.01.2020	OVAT	01.04.2005 TO 31.10.2005	BOTH	REDUCED TO 321544 FROM 488709	BOTH THE APPEALS ARE ALLOWED IN PART. THE ORDER OF THE LEARNED ACST IS MODIFIED ACCORDINGLY AND THE MATTER IS REMITTED BACK TO THE LAO FOR FRESH COMPUTATION AS PER LAW. CROSS OBJECTIONS ARE DISPOSED OF ACCORDINGLY.
2	GUPTA TRADING CO NUAPADA	BALANGIR RANGE	AA-04 (NUA)OF 2016-17 DT 28.02.2017	45(V) OF 2017-18 DT 18.01.2020	OVAT	01.04.2013-31.03.2015	PARTY	43774	THE APPEAL IS ALLOWED IN PART ON CONTEST. THE FIRST APPEAL IS MODIFIED TO THE EXTENT OF MISMATCH/CLAIM OF ITC AND THE MATTER IS REMITTED BACK TO THE LEARNED ASSESSING AUTHORITY FOR DETERMINATION OF THE ITC ENTITLEMENT/CLAIM OF THE APPELLANT DALER WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY
3	CHHAGAN LAL GUPTA BALASORE	BALASORE CIRCLE	AA.151/BA-96-97 DT 28.01.2003	2710/2003-04 DT 04.01.2020	OST	30.05.1995 TO 21.06.1995	PARTY	3297	THE APPEAL FILED BY THE DEAE LR IS DISMISSED AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED.
4	HINDUSTAN COCA COLA BEVERAGES PVT LTD., BHUBANESWAR	BHUBANESWAR-III CIRCLE	AA(VAT)/1062216 22000057/2016-17 DT 28.02.2018	136(V)/2018 DT 31.12.2019	OVAT	01.04.2012 TO 31.03.2014	PARTY	455490	THE APPEAL FILED BY THE DEALER IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEHREBY CONFIRMED
5	NCL INDUSTRIES LTD., BHUBANESWAR	BHUBANESWAR-III CIRCLE	AA(ET)-43/2014-15 DT 21.12.2015	207(ET)/2015-16 DT16.12.2019	OET	01.04.2011-31.03.2013	PARTY	74769	THE APPEL FILED BY THE DEALER IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED.

SI 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
6	PIDILITE INDUSTRIES LTD, CUTTACK	CUTTACK II RANGE	AA/106101510000230/2015-16 DT08.09.2017	297(V) 2017-18 DT 20.12.2019	OVAT	01.04.2005 TO 30.09.2006	PARTY	585252	THE APPEAL IS ALLOWED ON CONTEST. THE ORDER OF THE LEARNED FAA IS HERE BY SET ASIDE.THE MATTER IS REMANDED BACK TO AO FOR FRESH ASSESSMENT IN THE LIGHT OF OBSERVATION OF THIS TRIBUNAL WITHIN THREE MONTHS GIVING THE DEALER A REASONABLE OPPORTUNITY BEING HEARD.THE CROSS OBJECTION IS FILED BY THE REVENUE IS DISPOSED OF ACCORDINGLY.
7	PARIKHITA CHULI JAGATSINGPUR	CUTTACK II RANGE	AA-286/ACST/J/2011-12 DT09.07.2012	90(V)2012-13 DT 20.12.2019	OVAT	01.04.2005-31.03.2009	STATE	REFUND OF 1136718	THE APPEAL FILED BY THE STATE IS ALLOWED IN PART AND THE ORDER OF THE LD. FAA IS SET ASIDE.
8	NATIONAL TRADING COMPANY, CUTTACK	CUTTACK-I CENTRAL CIRLCE	AA(OVAT)/34/CUIC /2008-09, DT.17.02.2011	77(V)2012-13 DT 20.12.2019	OVAT	02.12.2007-31.03.2008	PARTY	582971	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST AND THE ORDER IS THE LD. DCST IS SET-A-SIDE.
9	SIDHARTHA MOTORS, CUTTACK	CUTTACK-I RANGE	AA-197(V)/ACST/ CUI-15/09-10 DT21.07.2011	145(VAT)OF 2011-12 DT20.12.2019	OVAT	01.04.2005-30.09.2007	PARTY	336565	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT AND EVIDENCE. THE ORDER OF THE LD. FIRST APPELLATE AUTHORITY IS CONFIRMED.
10	HINDUSTAN ENTERPRISES, CUTTACK	CUTTACK-II RANGE	AA/CUII/VAT/47/2008-09/ 106131313000313 DT 22.07.2016	253(V) OF 2016-17 DT30.12.2019	OVAT	01.04.2005 TO 31.12.2006	PARTY	41032	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED.
11	M/S MADRAS CEMENT LTD., GANJAM	GANJAM-I CIRCLE	AA-406/1995-96 DT 26.07.1996	2489 OF 1996-97 DT 23.12.2019	OST	1993-94	PARTY	288508	THE APPEAL IS ALLOWED. THE ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE.THE MATTER IS REMANDED TO THE AO FOR REASSESSMENT.
12	M/S MADRAS CEMENT LTD., GANJAM	GANJAM-I CIRCLE	AA-1006/1993-94 DT 24.06.1995	907 OF 1996-97 DT 23.12.2019	OST	1992-93	PARTY	100876	THE APPEAL IS ALLOWED. THE ORDER PASSED BY THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE.THE MATTER IS REMITTED TO THE AO FOR REASSESSMENTAS PER OBSERVATION OF THIS 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
13	M/S MADRAS CEMENT LTD., GANJAM	GANJAM-I CIRCLE	AA-688/1996-97 DT 22.08.1997	2590 OF 1997-98 DT 21.12.2019	OST	1995-96	PARTY		THE APPEAL IS ALLOWED AND THE ORDERS OF BOTH THE FORUMS BELOW ARE SET ASIDE.THE MATTER IS REMANDED BACK TO THE LAO FOR FRESH ASSESSMENT.
14	PAWAN KUMAR AHLUWALIA KEONJHAR	JAJPUR RANGE	AA-03(V)/JCST/ 2010-11 DT27.10.2017	360(V)2017-18 DT27.12.2019	OVAT	01.04.2007 TO 31.03.2008	PARTY	662140	THE APPEAL FILED BY THE DEALER IS DISMISSED ON CONTEST.THE ORDER OF THE LD. FAA IS HEREBY CONFIRMED.
15	JAGANNATH ENTERPRISES KORAPUT	KORAPUT RANGE	AA(KOII)107/2004-05 DT 28.06.2007	763/2007-08 DT 06.01.2020	OST	2000-01	PARTY	84885	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HERE BY SET-ASIDE.
16	M/S P.K.CHOUDHURY & CO RAYAGADA	KORAPUT RANGE	AA(KOII)251/94-95 DT 30.11.2006	209 OF 2007-08 DT 20.01.2020	OST	1992-93	STATE	REFUND 10123	THE APPEAL FILED BY THE REVENUE IS DISMISSED AS OF NO MERIT AND THE ORDER OF THE LD. FAA IS CONFIRMED.
17	M/S VISHNU TRADING CO., NABARANGPUR	KORAPUT RANGE	AAC(NGP)16/16-17, 25.05.2017	54(C) OF 2017-18, DT.04.01.2020	CST	01.04.2011 TO 31.03.2013	PARTY	REDUCING FROM 2805100.08 TO 889209	THE APPEAL IS DISMISSED. THE IMPUGNED ORDER IS HEREBY CONFIRMED.
18	L.D.MODERN RICE MILL, RAYAGADA	RAYAGADA CIRCLE	AAV(RGD)51/16-17 DT23.09.2017	333(V) OF 2017-18, DT.04.01.2020	OVAT	01.04.2012 TO 25.05.2015	STATE	50313	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE AND THE ORDER OF ASSESMENT IS UPHELD.
19	M/S ASHIRWAD MINERALS, ROURKELA	ROURKELA II CIRCLE	AA V 02 OF 2012-13, DT.25.10.2017	352(V) OF 2017-18, DT.30.12.2019	OVAT	01.04.2007 TO 31.03.2011	STATE	DEMAND DELETED	THE APPEAL IS ALLOWED.THE IMPUGNED ORDER IS SET ASIDE AND THE ORDER OF ASSESSMENT IS UPHELD.
20	ASHIRWAD MINERALS ROURKELA	ROURKELA-II CIRCLE	AA V 03 ET OF 2012-13 DT 25.10.2017	162(ET) OF 2017-18 DT 30.12.2019	OET	01.04.2007 TO 31.03.2011	STATE	DEMAND REDUCED UN-REGISTERED PURCHASE B Y RS.27455	APPEAL IS ALLOWED. THE IMPUGNED ORDER IS SET ASIDE AND THE ORDER OF ASSESSMENT IS UPHELD.

SI 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
21	SHIVA FOODS, BARGARH	SAMBALPUR RANGE	AA-43/BGH/VAT/2017-18 DT 27.11.2017	56(V)2018 DT 19.12.2019	OVAT	01.04.2014-30.09.2015	STATE	972192	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HERE BY CONFIRMED.
22	B.R.MALHOTRA CONSULTANT & ENGINEERS (P) LTD., ROURKELA	SUNDARGARH RANGE	AAV 25 ET OF 2011-12 DT 30.08.2012	110(ET)2012-13 DT 10.01.2020	OET	01.04.2005-31.03.2007	STATE	1660.86	THE APPEAL FILED BY THE STATE IS ALLOWED ON CONTEST.THE ORDER OF THE LEARNED FAA IS HERE BY SET ASIDE.