

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

**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	M/S RAMESH CHANDRA SAMAL, ANGUL	ANGUL RANGE	AA-36AL/08-09, DTD.26.09.2011	129 OF 2011-12, DT.02.07.2019	OST	2004-05	STATE	ENHANCED THE DEDUCTION OF L & S	THE APPEAL IS ALLOWED IN PART. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH.
2	M/S T.D.M. (B.S.N.L.) BALANGIR	BALANGIR RANGE	AA.114(BPI)2003-04, 04.12.2006, AA.115(BPI)2003-04, 04.12.2006, AA.117(BPI)2003-04, 04.12.2006 & AA.118(BPI)2003-04, 04.12.2006	9 OF 2007-08, 10 OF 2007-08, 12 OF 2007-08 & 13 OF 2007-08, DT.27.06.2019	OST	2003-04	PARTY	CONFIRMED THE ORDER	APPEALS ARE DISMISSED.
3	M/S THE INDUSTRIAL DEVELOPMENT CORPORATION	BHUBANESWAR RANGE	AA-12/ACST(ASMT.) BH-II/2001-02, DT.03.01.2009	89(C) OF 2008-09, DT.03.07.2019	CST	1997-98	PARTY	1019866	APPEAL IS DISMISSED AS WITHDRAWN.
4	M/S ORISSA INDUSTRIAL INFRASTRUCTURE DEVELOPMENT CORPORATION (IDCO)	BHUBANESWAR RANGE	AA-172/BH-II/2007-08, DT.06.03.2010	113 OF 2010-11 & 233 OF 2010-11, DT.24.06.2019	OST	2004-05	STATE & PARTY	1471491	THE APPEAL PREFERRED BY THE STATE IS DISMISSED AND THE APPEAL PREFERRED BY THE DEALER -ASSEESSEE IS ALLOWED IN PART. THE MATTER IS REMITTED BACK TO THE ASSESSING OFFICER FOR AFRESH ASSESSMENT.
5	M/S ORISSA INDUSTRIAL INFRASTRUCTURE DEVELOPMENT CORPORATION (IDCO)	BHUBANESWAR RANGE	AA-178/2005-06, DT.26.05.2012	31 OF 2012-13, DT.24.06.2019	OST	2001-02	PARTY	2343849	THE APPEAL FILED BY THE DEALER-ASSEESSEE IS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
6	M/S AURO AGENCIES	BHUBANESWAR RANGE	AA106111011000154/BHI/10-11, DT.24.04.2013	128(V) OF 2013-14 & 147(V) OF 2013-14, DT.20.06.2019	OVAT	01.04.2009 TO 31.10.2009	STATE & PARTY	REDUCED THE ORDER	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER IS SET ASIDE. THE MATETR IS REMITTED BACK TO THE FIRST APPELLATE AUTHORITY FOR DETERMINATION OF TAX LIABILITY AFRESH.
7	M/S SHYAM SUNDAR SAHOO	BHUBANESWAR RANGE	AA-30/VAT/BHIV/09-10, DT.30.10.2010	290(VAT) OF 2010-11, DTD.18.06.2019	VAT	01.04.2005 TO 30.06.2009	STATE	REFUND OF 2101827	THE APPEAL PREFERRED BY THE STATE IS DISMISSED.

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
8	M/S MAXCARE LABORATORIES LTD.	BHUBANESWAR-I CIRCLE	AA-231/BH.1/05-06, DT.25.05.2007	787 OF 2007-08, DTD.26.06.2019	OST	2002-03	PARTY	545757	APPEAL IS DISMISSED.
9	M/S MAYFAIR HOTELS & RESORTS (P) LTD.	BHUBANESWAR-III CIRCLE	AA-106111111000025, DTD.30.03.2012	126(VAT) OF 2012-13, DTD.26.06.2019	VAT	01.04.2008 TO 31.08.2010	STATE	QUASHING THE ORDER	THE ORDER PASSED BY THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED AND THE APPEAL IS DISMISSED.
10	M/S UNIVERSAL LUGGAGE MFG. LIMITED	CUTTACK I CENTRAL CIRCLE	AA.475, 476, 477 & 478/CUIC/06-07, 09.01.2008, 15.11.2008 & 30.09.2009	164 & 165 OF 2008-09 & 09 & 402 OF 2009-10, 26.06.2019	OST	2001-02, 2002-03, 2003-04 & 2004-05	PARTY	1036906, 2558522, 1487424 & 2216803 RESPECTIVELY	THE APPEALS ARE ALLOWED. THE ENHANCEMENT OF RETURNED GTO IS DELETED. THE ASSESSMENT PASSED UNDER SECTION 12(8) IS ANNULLED AND THE ASSESSMENTS PASSED UNDER 12(4) ARE REDUCED TO RETURN FIGURES.
11	M/S UNIVERSAL LUGGAGE MFG. LIMITED	CUTTACK I RANGE	AA(ET)8 TO 11/CUIC/2007-08, DT.31.12.2007	40 TO 43(ET) OF 2008-09, DT.26.06.2019	OET	2001-02 TO 2004-05	PARTY	173001, 227257, 112198 & 222497	THE APPEALS FILED BY DEALER ARE ALLOWED.
12	M/S GENERAL MANAGER, TELECOM DIST. DHENKANAL	DHENKANAL CIRCLE	AA.625/DL/2003-04, AA.624/DL/2003-04, AA.623/DL/2003-04, AA.621/DL/2003-04 & AA.622/DL/2003-04, DT.25.01.2005	578 OF 2005-06, 579 OF 2005-06, 580 OF 2005-06, 581 OF 2005-06 & 582 OF 2005-06, DT.01.07.2019	OST	2003-04	PARTY	CONFIRMED THE ORDER	APPEALS ARE DISMISSED .
13	M/S THE INDUSTRIAL DEVELOPMENT CORPORATION OF ORISSA LTD.	GANJAM RANGE	AA(VAT)71/2006-2007, DT.21.01.2013	70(V) OF 2013-14, DT.19.07.2019	OVAT		PARTY	1576750	THE APPEAL IS ALLOWED ON CONTEST.
14	M/S RUNGTA SONS (P) LTD.	JAJPUR RANGE	AA-JR-117/11-12, DTD.30.11.2013 & AA-234/JCST/ASST/J/11-12, DTD.17.12.2013	187(ET) OF 2013-14 & 189 (ET) OF 2013-14, DT.25.06.2019	OET	01.04.2006 TO 31.03.2007 & 01.04.2009 TO 31.03.2010	PARTY	2591628 & 1180357	APPEALS ARE DISMISSED.
15	M/S MANGILALL RUNGTA	JAJPUR RANGE	AA-269/JCST/J/2011-12, DTD.28.01.2014	11(ET) OF 2014-15, DTD.25.06.2019	OET	01.04.2008 TO 31.03.2009	PARTY	1727134	APPEAL IS DISMISSED.

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
16	M/S ORISSA MINERAL DEVELOPMENT CORPORATION LTD.	KEONJHAR CIRCLE	AA-257-KJ(ET)-07-08, DTD.27.06.2011	70(ET) OF 2011-12, DTD.02.07.2019	OET	2004-2005	STATE	2268182	THE APPEAL FILED BY THE REVENUE IS ALLOWED IN PART AND THE ORDER OF ASSESSMENT IS RESTORED AND THE ORDER OF THE FIRST APPELLATE AUTHORITY IS ANNULLED.
17	M/S SUPREME MOTORS	KEONJHAR CIRCLE	AA-242KJ(2009-10), DTD.18.06.2013	60/2013-14, DT.28.06.2019	OST	2004-05	PARTY	566602	APPEAL IS DISMISSED.
18	M/S TELECOM DISTRICT MANAGER	KORAPUT RANGE	AA(KOI)240-244/2003-2004 AND AA(KOI)98-102/2004-2005, DT.29.01.2005	162 OF 2005-06, 163 OF 2005-06, 164 OF 2005-06, 166 OF 2005-06, 167 OF 2005-06, 233 OF 2007-08, 234 OF 2007-08, 235 OF 2007-08, 236 OF	OST	1998-99,1999-2000, 2000-2001, 2001-2002 & 2002-2003	STATE & PARTY	Rs.975300/ Rs.1273386/ Rs.2086744/ Rs.2845484/ Rs.3405934	THE APPEALS PREFERRED BY THE STATE ARE ALLOWED IN PART . THE IMPUGNED ORDERS ARE SET ASIDE. THE MATTERS ARE REMITTED BACK TO THE FIRST APPELLATE AUTHORITY FOR DISPOSAL AFRESH VIDE SEPARATE APPEAL ORDERS.
19	M/S DIVISIONAL MANAGER, ORISSA FOREST CORPORATION LTD., BALIGUDA TIMBER DIVISION, MUNIGUDA	PHULBANI CIRCLE	AA-57 OF 1990-91, AA58 OF 1990-91, DT.28.02.2001	274-275 OF 2001-2002, DTD.22.06.2019	OST	1980-81 & 1982-93	PARTY	370429 & 725911	THE APPEALS ARE ALLOWED AND THE ORDER OF THE LD. FAA AND LD. A.A ARE QUASHED .
20	M/S SHREE JAGANNATH SUPPLY CO., KHURDA	PURI RANGE	AA(ET)55/2013-14, DT.28.03.2016	49(E) 2016-17, DT.12.06.2019	OET	01.11.2008 TO 31.07.2012	STATE	934138	THE APPEAL IS DISMISSED .
21	M/S SREE JAGANNATH COTTON GINNING, RAYAGADA	RAYAGADA CIRCLE	AAC-(KOI)21/2004-05, DT.16.11.2005	166(C) OF 2005-06, DT.03.07.2019	CST	2001-02	STATE	1480213	THE APPEAL PREFERRED BY THE STATE IS DISMISSED.
22	M/S STEEL CON COMPANY	SAMBALPUR RANGE	AA-205 TO 208(SA-III) OF 87-88, DTD.18.03.2002	2227 OF 2002-03, 2228 OF 2002-03, 2229 OF 2002-03 & 2230 OF 2002-03, DTD.26.06.2019	OST	1985-86 & 1986-97	PARTY	SET-ASIDE THE ASSESSMENT.	APPEALS ARE DISMISSED .
23	M/S KRIPAL ALLOY STEEL(P) LTD.	SAMBALPUR RANGE	347/SAII/VAT/06-07, DT.12.02.2007	4(V) OF 2007-08 & 9(V) OF 2007-08 DT.20.06.2019	OVAT	01.04.2005 TO 31.12.2005	STATE & PARTY	SET-ASIDE THE ASSESSMENT.	APPEAL FILED BY THE DEALER IS ALLOWED IN PART AND THAT OF REVENUE IS DISMISSED WITH SET-ASIDE THE ORDER OF LAA.

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
24	M/S SAMAL AUTOMOBILES	SAMBALPUR-I CIRCLE	AA77/SAII/VAT/09-10, DTD.21.12.2011	249(V)/2011-12, DTD.15.07.2019	OVAT	01.04.2005 TO 30.06.2007	STATE	REDUCED TO Rs. 45068	THE APPEAL IS PARTLY ALLOWED. THE ORDER OF THE LD. DCST IS SET-ASIDE. THE MATTER IS REMANDED BACK TO THE LD. STO FOR THE LIMITED ISSUE OF EXAMINING CLAIM OF ITC .
25	M/S TELECOM DISTRICT MANAGER, M/S BHARAT SANCHAR NIGAM LTD., ROURKELA	SUNDARGARH RANGE	AA 38 TO 42 (RLII)2003-04, DT.30.08.2003	1895 OF 2003-04, 1896 OF 2003-04, 1897 OF 2003-04, 1898 OF 2003-04 & 1899 OF 2003-04, DT.01.07.2019	OST	2003-04	PARTY	CONFIRMED THE ORDERS.	APPEALS ARE DISMISSED .

**Second Appeal Order Disposal Status for orders received in July-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 OMM SHANTI AGENCY, ANGUL	ANGUL RANGE	AA/DCST/ANG/183/2014-15, DT.31.07.2017	99(ET) OF 2017-18, DT.25.06.2019	OET	2010-11 TO 2011-12	PARTY	CONFIRMING THE ORDER	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH IN THE LIGHT FINDING OF THE VAT REMAND ASSESSMENT.
2	M/S OMM SHANTI AGENCY, ANGUL	ANGUL RANGE	AA/DCST/ANG/182/2014-15, DT.31.07.2017	220(V) OF 2017-18, DT.25.06.2019	OVAT	2009-10 TO 2012-13	PARTY	CONFIRMING THE ORDER	APPEAL IS ALLOWED AND MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR AFRESH ASSESSMENT.
3	M/S RABI PRAKASH & BROTHERS, ANGUL	ANGUL RANGE	AA/48/ET/AL/13-14, DT.30.12.2013	225(ET) OF 2013-14, DT.26.06.2019	OET	01.04.2007 TO 30.06.2012	STATE	DEMAND REDUCED TO NIL	THE APPEAL IS ALLOWED IN PART. THE MATTER IS REMITTED TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH .
4	M/S SHIV CHARANJI SITARAM, BALASORE	BALASORE RANGE	AA-89/BA-2016-2017(VAT), DT.23.05.2017	185(V)/2017-18, DT.20.07.2019	OVAT	01.04.2005 TO 30.09.2010	STATE	DEMAND REDUCED TO NIL	THE APPEAL FILED BY THE STATE IS ALLOWED ON MERIT AND THE IMPUGNED ORDER PASSED BY THE FAA IS HEREBY REJECTED.
5	M/S OMM NAMAH SHIVAY, BALASORE	BALASORE RANGE	AA-110/BA-2016-2017(VAT), DT.28.05.2017	188(V) OF 2017-18, DT.11.07.2019	OVAT	01.04.2013 TO 31.03.2015	STATE	DEMAND REDUCED TO NIL	THE APPEAL IS ALLOWED IN PART. THE MATTER IS REMITTED BACK TO THE FIRST APPELLATE AUTHORITY FOR ASSESSMENT AFRESH .
6	M/S GANESH RICE MILL, MAYURBHANJ	BALASORE RANGE	BA-AA-73/2006-07, DT.30.11.2007	18(ET) OF 2018, DT.25.06.2019	OET	01.04.2005 TO 31.07.2006	PARTY	ENHANCED THE DEMAND	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH IN THE LIGHT FINDINGS OF THE VAT REMAND ASSESSMENT.
7	M/S GANESH RICE MILL, MAYURBHANJ	BALASORE RANGE	BA-AA-70/2006-07, DT.30.11.2007	37(V) OF 2018, DT.25.06.2019	OVAT	01.04.2005 TO 31.07.2006	PARTY	ENHANCED THE DEMAND	THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR DISPOSAL 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
8	M/S JENA TRADERS, BHADRAK	BALSORE RANGE	AA-14/BDC-2016-2017(CST), DT.28.05.2017	63(C) OF 2017-18, DT.18.07.2019	CST	01.04.2005 TO 31.08.2011	STATE	DEMAND REDUCED TO NIL	THE APPEAL IS ALLOWED ON CONTEST. THE MATTER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH.
9	M/S CHANDRIKA SAO, BHADRAK	BHADRAK CIRCLE	AA-90/BD 2008-2009(VAT), DT.30.12.2013	355(V)2013-14, DT.02.07.2019	OVAT	01.04.2007 TO 31.01.2008	STATE	6855	THE APPEAL BY THE STATE IS ALLOWED AND THE ORDER OF THE FAA IS SET ASIDE AND THE ASSESSMENT ORDER OF THE AA IS RESTORED TO ITS ORIGINAL FIGURE.
10	M/S ANUJA CERAMICS PVT. LTD., BHUBANESWAR	BHUBANESWAR RANGE	AA-106221522000060, DT.21.11.2016	345(V) OF 2016-17, DT.25.06.2019	OVAT	01.04.2011 TO 31.03.2013	STATE	REFUND OF 72917	APPEAL IS DISMISSED.
11	M/S HINDUJA LEYLAND FINANCE LTD., BHUBANESWAR	BHUBANESWAR RANGE	AA(VAT)-72/2014-15, DT.12.11.2015	207(V) OF 2017-18, DT.11.07.2019	OVAT	01.04.2012 TO 31.03.2013	PARTY	CONFIRMING THE ORDER	APPEAL IS DISMISSED.
12	M/S TPV TECHNOLOGY INDIA PVT. LTD., BHUBANESWAR	BHUBANESWAR RANGE	AA-106221622000183/OVAT/BH-III, DT.03.05.2017	225(V) OF 2017-18, DT.29.06.2019	OVAT	01.07.2013 TO 31.03.2014	PARTY	1,921,070	THE APPEAL IS ALLOWED IN PART ON CONTEST. TH EMATTER IS REMANDED BACK TO THE ASSESSING AUTHORITY FOR AFRESH ASSESSMENT.
13	M/S SAGAR AGENCIES, BHUBANESWAR	BHUBANESWAR RANGE	AA(ET)233/BH.I/005-06, DT.17.10.2017	247(E) OF 2007-08 & 248(E) OF 2007-08, DT.25.06.2019	OET	2003-04 & 2004-05	PARTY	1167 & 28611	APPEALS ARE DISMISSED.
14	M/S ADD-ON, BHUBANESWAR	BHUBANESWAR RANGE	AA-106221622000069//BH-I/2016-17, DT.30.11.2017	25(V) OF 2018, DT.29.06.2019	OVAT	01.04.2013 TO 31.03.2015	PARTY	228116	THE APPEAL IS ALLOWED IN PART. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR CALCULATION OF THE ITC ADMISSIBLE.
15	M/S ANUJA CERAMICS PVT. LTD., BHUBANESWAR	BHUBANESWAR RANGE	AA-108221522000058, DTD.21.11.2016	184(ET)/2016-17, DT.25.06.2019	OET	01.04.2011 TO 31.03.2013	STATE	REDUCED TO Rs.4584	APPEAL IS DISMISSED.

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
16	M/S GOURI ELECTRICALS, BHUBANESWAR	BHUBANESWAR RANGE	AA-106221722000079 /VAT/BH-IV, DTD.22.06.2017	216(V)/2017-18, DT.17.07.2019	VAT	01.01.2012 TO 31.03.2012	STATE	QUASHED THE ORDER	THE APPEAL BY THE STATE HAVING NO MERIT STANDS DISMISSED ON CONTEST AND THE IMPUGNED ORDER PASSED BY THE FAA STANDS CONFIRMED.
17	M/S GOURI ELECTRICALS, BHUBANESWAR	BHUBANESWAR RANGE	AA-108221722000080 /OET/BH-IV, DTD.22.06.2017	96(ET)/2017-18, DT.17.07.2019	OET	01.01.2012 TO 31.03.2012	STATE	QUASHED THE ORDER	THE APPEAL FILED BY THE STATE HAVING NO MERIT STANDS DISMISSED ON CONTEST AND THE ORDER PASSED BY THE FAA STANDS CONFIRMED
18	M/S TEXTEL TECHNOLOGIES PVT. LTD., BHUBANESWAR	BHUBANESWAR-IV CIRCLE	AA-106221722000150, DT.28.07.2017	241(V)/2017-18, DT.09.07.2019	OVAT	01.04.2014 TO 30.06.2016	STATE	REFUND OF Rs.64290	THE APPEAL BY THE STATE IS DISMISSED ON CONTEST BEING DEVOID OF MERIT AND THE APPEAL ORDER PASSED BY THE FAA STANDS CONFIRMED.
19	M/S SUN PHARMACEUTICAL INDUSTRIES LTD., CUTTACK	CUTTACK I RANGE	106121512000128, DT.29.03.2016	64(V) OF 2016-17, DT.26.06.2019	OVAT	01.04.2012 TO 31.03.2014	PARTY	113568	THE APPEAL IS ALLOWED IN PART. THE DEALER IS LIABLE TO PAY TAX DUE AND PENALTY OF RS.75,712.00.
20	M/S B.B.STEEL, JAGATSINGHPUR	CUTTACK II RANGE	AA-49/OVAT/CUIIJ/ 2016-17/ 106131713000037, DT.24.08.2017	295(V) OF 2017-18, DT.17.07.2019	OVAT	03.08.2005 TO 31.12.2009	STATE	175317	THE APPEAL IS ALLOWED IN PART. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMANDED BACK TO THE FIRST APPELLATE AUTHORITY FOR ASSESSMENT AFRESH.
21	M/S D.F.O., ATHAGARH DIVISION, ATHAGARH	CUTTACK II RANGE	AA/CUII-108/2008-09, DT.15.07.2013	154(E) OF 2013-14, DT.10.07.2019	OET	2002-03	STATE	REVERSE THE FINDING OF ASSESSING AUTHORITY	APPEAL IS DISMISSED.
22	M/S R.K. ENTERPRISERS, KENDRAPARA	CUTTACK II RANGE	AA/07/CST/CUIIK/ 2016-17/ 107131613000077, DT.09.05.2017	65(C) OF 2017-18, DT.26.06.2019	CST	01.04.2012 TO 31.03.2014	PARTY	655632	THE APPEAL IS ALLOWED IN PART. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY TO RECALCULATE THE TAX LIABILITY BY NOT IMPOSING INTEREST FOR THE DELAY FURNISH OF DECLARATION FORM 'C' FOR THE INTERSTATE SALE BY THE DEALER.
23	M/S GODREJ HERSHEY LTD., CUTTACK	CUTTACK II RANGE	AA-CUII/371/JCST/2011-12, DTD.04.10.2017	98 (C)/ 2017-18, DT.26.06.2019	CST	01.04.2005 TO 30.11.2010	STATE	REDUCED THE DEMAND TO Rs.65318	THE APPEAL BY THE STATE IS DISMISSED ON CONTEST BEING DEVOID OF MERIT AND THE FIRST APPEAL ORDER PASSED BY THE LEARNED FAA STANDS 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
24	M/S SANMUKH ENTERPRISES, GANJAM	GANJAM RANGE	AA(VAT)48/2012-13, DT.07.03.2013	66(V) OF 2013-14, DT.12.07.2019	OVAT	01.04.2007 TO 31.03.2011	PARTY	82050	THE APPEAL IS ALLOWED IN PART. THE ASSESSING AUTHORITY WILL DO WELL TO RECALCULATE THE TAX LIABILITY.
25	M/S SIVA SHAKTI FLOUR MILL(P) LTD., BERHAMPUR	GANJAM RANGE	AA(VAT)32/2014-15, DT.16.06.2016	197(V) OF 2016-17, DT.29.06.2019	OVAT	01.09.2007 TO 31.03.2010	STATE	DELETION OF DEMAND	APPEAL IS DISMISSED.
26	M/S OMM ENTERPRISES, KANDHAMAL	GANJAM RANGE	AA9VAT003/2012-13, DT.03.12.2012	233(V)/2017-18, DT.03.07.2019	OVAT	01.04.2005 TO 30.09.2010	PARTY	88391	THE APPEAL BY THE DEALER IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE AND THE AA IS DIRECTED TO COMPLETE THE ASSESSMENT AFRESH.
27	M/S SHIVA MODERN FLOUR MILLS CO., GANJAM	GANJAM-I CIRCLE	AA(VAT)62/2006-07, DT.04.04.2008	51(V) /2008-09, DT.29.06.2019	OVAT	01.04.2005 TO 31.03.2006	PARTY	REDUCING THE DEMAND	APPEAL IS DISMISSED.
28	M/S SHREE DURGA ISPAT UDYOG, JAJPUR	JAJPUR RANGE	AA 568 CUIII 14-15(OVAT), DT.31.05.2017	10(V) OF 2018, DT.03.07.2019	OVAT	01.04.2007 TO 31.03.2009	PARTY	237757	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE FIRST APPELLATE AUTHORITY FOR AFRESH ADJUDICATION.
29	M/S SHREE DURGA ISPAT UDYOG, JAJPUR	JAJPUR RANGE	AA 569 CUII(ET) 14-15, DT.31.05.2017	2(ET) OF 2018, DT.03.07.2019	OET	01.04.2007 TO 31.03.2009	PARTY	50397	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED TO THE FIRST APPELLATE AUTHORITY FOR ASSESSMENT AFRESH IN THE LIGHT FINDINGS OF THE VAT REMAND ASSESSMENT.
30	M/S RAM KARAN AGRAWAL, KORAPUT	KORAPUT CIRCLE	AAV(KOR)14/10-11, DT.31.12.2010	296(VAT)/2010-11, DT.29.06.2019	OVAT	01.04.2005 TO 31.03.2009	STATE	ENHANCED THE REFUND ORDER	APPEAL IS DISMISSED.

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
31	M/S SANDHYA ENTERPRISES, JEYPORE	KORAPUT CIRCLE	AAV(KOR)35/16-17, DT.21.08.2017	280(V)/2017-18, DTD.11.07.2019	OVAT	01.04.2013 TO 31.03.2015	STATE	REDUCED THE DEMAND TO NIL	APPEAL IS DISMISSED.
32	M/S BASUDEV AUTOMOBILES, PURI	PURI CIRCLE	106111711000016, DT.30.06.2017	215(V)/2017-18, DT.10.07.2019	OVAT	01.04.2013 TO 31.03.2015	STATE	35319	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER PASSED BY THE LEARNED FAA STANDS CONFIRMED.
33	M/S AEROCOM PRIVATE LTD., PURI	PURI RANGE	AA(ET)317/2010-11, DT.18.03.2016	47(ET)/2016-17, DT.17.07.2019	OET	01.04.2007 TO 31.12.2008	PARTY	DEMAND REDUCED FROM RS 209820 TO 99807	THE APPEAL FILED BY THE DEALER IS DISMISSED BEING DEVOID OF MERIT.
34	M/S NIRANJAN SAHOO, PURI	PURI RANGE	AA-106111711000030, DT.31.10.2017	3(V) OF 2018, DT.29.06.2019	OST	01.04.213 TO 31.03.2015	PARTY	207196	THE APPEAL IS ALLOWED IN PART. THE IMPUGNED ORDER IS SET ASIDE TO THE EXTENT OF DISALLOWANCE OF ITC ON MISMATCH AND DETERMINATION OF SUPPRESSION.
35	M/S SUBHALAXMI AGENCIES PVT. LTD., NAYAGARH	PURI RANGE	AA(VAT)-09/2016-17, DT.31.08.2017	288(V) OF 2016-17, DT.10.07.2019	OVAT	01.04.2013 TO 31.03.2015	PARTY	20433	THE APPEAL IS ALLOWED ON CONTEST. THE APPELLANT-DEALER IS ENTITLED TO ITC AS CLAIMED, CLACULATION OF TAX DUE, IF ANY BE MADE ACCORDINGLY.
36	M/S PATIL RAIL INFRASTRUCTURE PVT. LTD., KHURDA	PURI RANGE	AA(VAT)-08/2016-17, DT.31.08.2017	286(V) OF 2017-18, DT.10.07.2019	OVAT	01.04.2013 TO 31.03.2015	PARTY	345318	THE APPEAL IS ALLOWED ON CONTEST. THE APPELLANT-DEALER IS ENTITLED TO ITC AS CLAIMED, CLACULATION OF TAX DUE, IF ANY BE MADE ACCORDINGLY.
37	M/S BHARAT DAL MILL, KHURDA	PURI RANGE	AA.39/2007-08, DT.30.06.2017	61(C) OF 2017-18, DT.03.07.2019	CST	2005-06	PARTY	92825	THE APPEAL IS ALLOWED ON CONTEST. THE ORDER OF THE FIRST APPELLATE AUTHORITY CONFIRMING THE ORDER OF ASSESSING AUTHORITY IS HEREBY SET ASIDE. THE DEALER IS ENTITLED TO GET CONCESSION IN RATE OF TAX AGAINST INTERSTATE SALE AS AN SSI UNIT FOR THE PERIOD OF ASSESSMENT IN QUESTION.

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
38	M/S GAJANAN ENTERPRISERS, PURI	PURI RANGE	AA-209(PUI)06-07, DT.13.11.2007	1332 OF 2007-08, DT.26.06.2019	OST	2002-03	STATE	DEMAND REDUCED FROM RS 26807 TO 863	THE APPEAL BY THE REVENUE IS ALLOWED. THE MATTER IS REMITTED BACK TO THE FIRST APPELLATE AUTHORITY FOR CALCULATION OF TAX LIABILITY AFRESH .
39	M/S SRI JAGANNATH TRANSPORT CORPORATION, RAYAGADA	RAYAGADA CIRCLE	AAE(RGD)11/17-18, DT.11.12.2017	23(ET)/2018, DTD.11.07.2019	OET	01.04.2009 TO 31.03.2014	STATE	DEMAND REDUCED FROM RS 2627264 TO 1092964	THE APPEAL BY THE STATE IS DISMISSED ON CONTEST. THE CASE IS REMANDED BACK TO THE AA TO MAKE FRESH ASSESSMENT.
40	M/S SHREE SHYAM TRADING CO., SAMBALPUR	SAMBALPUR RANGE	AA229/JSG/CST/2011-12, DT.25.03.2017	31(C) OF 2017-18, DT.29.06.2019	CST	01.05.2007 TO 31.12.2010	STATE	9885	APPEAL IS DISMISSED .
41	M/S RAMAWATAR HANUMANPRASAD, BARGARH	SAMBALPUR RANGE	AA32/BGH/CST/2015-16, DTD.04.07.2017	72(C) OF 2017-18, DT.12.07.2019	CST	01.04.2006 TO 31.12.2010	PARTY	DEMAND REDUCED TO RS 112198	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE ORDER OF ASSESSING AUTHORITY BEING BARRED BY LIMITATION, THE ENTIRE ASSESSMENT ORDER IS FOUND NOT SUSTAINABLE AND ENFORCEABLE IN LAW.
42	M/S SHIVAM AGRO, BARGARH	SAMBALPUR RANGE	AA-SA-36(V)15-16, DT.30.12.2017	86(V) OF 2018, DT.12.07.2019	OVAT	01.04.2005 TO 31.12.2006	PARTY	DEMAND WAS REDUCED	THE APPEAL IS ALLOWED IN PART. THE DEALER IS LIABLE TO PAY A SUM OF RS.6,55,250.27 AS TAX DUE AND PENALTY AT ONE TIMES OF THE TAX DUE I.E. RS.6,55,250.27. ACCORDINGLY, TOTAL LIABILITY TOWARDS TAX AND PENALTY IS CALCULATED AT RS.13,10,500.55. DEMAND BE RAISED ACCORDINGLY. CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.
43	M/S NEW BAJRANG HOTEL, JHARSUGUDA	SAMBALPUR RANGE	AA191 AND 192/SAIII/OST/07-08, DT.08.04.2015	62 & 23 OF 2015-16, DT.29.06.2019	OST	8/03 TO 3/04 AND 2004-05	STATE	ORDER IS QUASHED	BOTH THE APPEALS ARE DISMISSED ON CONTEST AS DEVOID OF MERIT.
44	M/S BHEL CONSTRUCTION CO., ROURKELA	SUNDARGARH RANGE	AA-67(RLII)ET-2005-2006, DT.16.03.2006	138(ET) OF 2006-07, DT.28.06.2019	OET	2003-2004	STATE	MODIFIED THE RATE OF TAX	THE APPEAL BY THE REVENUE IS OF NO MERIT, HENCE DISMISSED.

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
45	M/S ANISH TRADERS, SUNDARGARH RANGE	SUNDARGARH RANGE	AA V 56 OF 2011-12, DT.25.04.2017	136(V) OF 2017-18, DT.10.07.2019	OVAT	01.08.2008 TO 31.03.2011	STATE	DEMAND REDUCED TO RS 13654.00	THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH .
46	M/S RAJASTHAN MARBLES, ROURKELA	SUNDARGARH RANGE	AAV31 OF 2007-08, DT.23.12.2015	26(V) OF 2016-17, DT.20.07.2019	OVAT	01.04.2005 TO 31.03.2006	PARTY	198281	THE APPEAL IS ALLOWED ON CONTEST. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH .
47	M/S GLOBAL-IN-HYDRAULICS, ROURKELA	SUNDARGARH RANGE	AA 7 (RLI)ET-08-09, DT.28.02.2009	97(E) OF 2009-10, DT.25.06.2019	OET	2003-04	STATE	15748	THE APPEAL STANDS DISMISSED AS OF NO MERIT