

Second Appeal Order Disposal Status for orders received in July-2018

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. B.ENGINEERIS AND BUILDERS LIMITED	BBSR-I CIRCLE	AA-93/BH-I/2003-2004,DT.25.05.2004	698/2004-2005,DT.20.07.2018	OST	2000-2001	PARTY	0	APPEAL IS DISMISSED
2	M/S.KALING BRICK WORKS	BBSR-I CIRCLE	AA-35/BH-I/2003-2004,DT.03.12.2003	3106/2003-2004,DT.20.07.2018	OST	2000-2001	PARTY	5,09,566	APPEAL IS SET-ASIDE AND THE MATTER IS REMITTED BACK TO LAA FOR FRESH ASSESSMENT
3	M/S.KALING BRICK WORKS	BBSR-I CIRCLE	AA-34E/BH-I/2003-2004,DT.31.01.2004	159E/2003-2004,20.07.2018	ET	2000-2001	PARTY	37,588	APPEAL IS ALLOWED
4	M/S.SCAW INDUSTRIES (P) LIMITED	BBSR-II CIRCLE	AA-©20/BH-II/2006-2007,20.02.2007	33C/2007-2008 & 46C/2007-2008DT.26.06.2018	CST	05.11.2003-18.10.2004	PARTY/STATE	629109	APPEALS ARE DISMISSED
5	M/S. MEHEPHIL	BBSR-II CIRCLE	AA-170/BH-II/2004-2005,26.04.2005	524/2005-2006,DT.20.07.2018	OST	2000-2001	PARTY	929138	APPEAL IS DISMISSED
6	M/S.BENZFAB TECHNOLOGIES (P) LIMITED	BBSR-II CIRCLE	AA-C-107111011000117,DT.21.12.2013	127C/2013-2014,dt.20.07.2018	CST	01.07.2006-30.04.2009	PARTY	16,56,075.00	APPEAL IS ALLOWED IN PART AND PENALTY IMPOSED IS DELETED
7	M/S.KALINGA AUTOMOBILES (P) LIMITED	BBSR-II CIRCLE	AA-61/BH-II/2006-2007,DT.20.01.2007	267/2007-2008,DT.05.07.2018	OST		STATE	DELETED THE SUPPRESSION ESTABLISHED BY LAA	APPEAL IS DISMISSED
8	M/S.ACRUX REALCON (P) LIMITED	BBSR-III CIRCLE	AA-106221211000140,DT.31.03.2014	129V/2014-2015,DT.19.07.2018	VAT		PARTY	DIRECTION WAS GIVEN FOR PROVISIONAL ASSESSMENT	APPEAL IS ALLOWED AND DIRECTION OF PROVISIONAL ASSESSMENT IS SET-ASIDE
9	M/S.ACRUX REALCON (P) LIMITED	BBSR-III CIRCLE	AA-106221211000139,DT.31.03.2014	70ET/2014-2015,DT.19.07.2018	ET		PARTY	SET-ASIDE THE ORDER	APPEAL IS ALLOWED

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10	M/S.PUSPANJALI PRINTERS	BHADRAK CIRCLE	AA-95/BD/2007-2008,DT.26.03.2012	16/2012-2013,DT.12.07.2018	OST	1994-1995	PARTY	1246520	APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO LAA FOR FRESH ASSESSMENT
11	M/S EASTERN CONFECTIONERY (P) LIMITED	CUTTACK-II RANGE	AA-308/CUIIK/2005-2006,DT.29.08.2006	1124/2006-2007,1125/2006-2007,85/2011-2012 & 86/2011-2012, DT.30.06.2018	OST	2001-2002 - 2004-2005	PARTY/STATE	1253363	APPEALS ARE DISMISSED
12	M/S. JAY BHARAT SPICES (P) LIMITED	CUTTACK-II RANGE	AA-150E/JCST/CUII/2010-2011,DT.21.07.2011	86E/2011-2012,DT.20.07.2018	ET	01.12.2007-31.12.2009	PARTY	671517	APPEAL IS ALLOWED AND THE ORDER OF FAA IS SET-ASIDE WITH DIRECTION TO REVENUE TO ASSESS THE DEALER AFRESH
13	M/S. KRISHNA TRADING CO	GANJAM RANGE BERHAMPUR	AA-ET/12/2012-2013 DT.16.06.2014	93E/2014-2015,DT.19.07.2018	ET	01.12.2006-12.01.2010	PARTY	1800000	APPEAL IS ALLOWED IN PART AND THE MATTER REMANDED BACK TO LAA FOR FRESH ASSESSMENT
14	M/S.SKY LINE MINERALS AND CONSTRUCTION (P) LIMITED	KEONJHAR CIRCLE	AA--70/KJ/C/2012-2013,DT.30.07.2013	97C/2013-2014,DT.19.07.2018	CST	2007-2008 & 2009-2010	PARTY	1097742	APPEAL IS ALLOWED AND THE MATTER IS REMANDED BACK TO LAA FOR RE-ASSESSMENT
15	M/S.SKY LINE MINERALS AND CONSTRUCTION (P) LIMITED	KEONJHAR CIRCLE	AA-257/KJ/2012-2013,DT.30.07.2013	281V/2013-2014,DT.12.07.2018	VAT	01.04.2007-31.03.2010	PARTY	30,08,379.00	APPEAL IS ALLOWED IN PART AND THE MATTER IS REMANDED TO LAA TO ASSESSED THE DEALER AFRESH
16	M/S. HINDUSTAN AERONAUTICS LIMITED	KORAPUT RANGE	AA-(KOI)287/2004-2005,DT.24.09.2005	1607/2005-2006,DT.19.07.2018	OST		PARTY		APPEAL IS WITHDRAWN
17	M/S.STYAM PACKERS	KORAPUT-II	AA(KOI)295/2004-2005,DT.21.05.2005	1606/2005-2006,DT.21.06.2018	OST	2002-2003	PARTY	215340	APPEAL IS DISMISSED
18	M/S. LOTUS ORGANGE	ROURKELA-II CIRCLE	AA-(RL-II-C)2007-2008,DT.25.02.2008	47C/2008-2009,DT.07.07.2018	CST		PARTY	1479631	APPEAL IS PARTLY ALLOWED WITH A DIRECTION TO FAA TO VERIFY THE GENUNENESS THE TRANSACTION
19	M/S.OCL INDIA	ROURKELA-II CIRCLE	AA-455(RL-II)2002-2003,DT.11.11.2003	2949/2003-2004,DT.20.07.2018	OST	2001-2002	PARTY	1950325	APPEAL IS ALLOWED IN PART AND THE ORDER OF LD ACST IS MODIFIED

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20	M/S.STEEL AUTHORITY OF INDIA LIMITED	SUNDERGARH RANGE	AA-85(RLIC)/1991-92,DT.06.01.1995,AA-22(RLIC)/1993-94,DT.25.06.1996,AA-28(RLIC)1994-95,DT.29.09.1997 & AA-83(RLIC)/1995-1996 DT.28.05.1996	171C/1994-95,63C//1996-97,73C/1997-98,110C/1997-98, & 47C/1996-97, DT.29.06.2018	CST	1991-92,1993-94,1995-96	PARTY/STATE	1,087,020,638	APPEALS FILED BY THE DEALER AND THE STATE ARE DISMISSED
21	M/S.KAYPEE ENTERPRISERS	JAJAPUR RANGE	AA-108/KJB/2004-2005,DT.19.04.2005	1121/2005-2006,DT.05.07.2018	OST	2000-2001	PARTY	23,99,273	APPEAL IS ALLOWED
22	M/S.HINDUSTAN AERONAUTICS LIMITED	KORAPUT RANGE	AA-(KOI)287/2004-2005,DT24.09.2005	1607/2005-2006,19.07.2018	OST		PARTY		APPEAL IS SETTLED AS PER THE DECISION OF DRC

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DIVISION & SINGLE BENCH

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1	M/S.PATRA JEWELLERY	A/U JARAKA	AA-269/CUIII/2012-2013,DT.30.05.2014	228V/2015-2016,13.07.2018	VAT	01.08.2008-28.05.2009	PARTY	5,85,150	APPEAL IS DISMISSED	DIVISION BENCH-III
2	M/S.PATRA JEWELLERY	A/U JARAKA	AA-270-CUIII(ET)/2012-2013,DT.	123E/2015-2016,DT.13.07.2018	ET	01.08.2008-28.05.2009	PARTY	5,85,150	APPEAL IS DISMISSED	DIVISION BENCH-III
3	M/S. LAXMI TRADERS	ANGUL CIRCLE	AA-VAT-111/AL/2014-2015,DT.31.10.2016	309V/2016-2017,DT.30.06.2018	VAT	01.07.2007-31.03.2012	STATE	0	APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER IS MODIFIED	CHAIRMAN
4	M/S.ELECTRO COMMERCIAL CO	BALASORE CIRCLE	AA-96/BA/2003-2004,DT23.02.2015	7/2015-2016	OST	1999-2000	STATE	REFUND OF RS.18315	APPEAL IS ALLOWED IN PART	SINGLE BENCH
5	M/S.ELECTRO COMMERCIAL CO	BALASORE CIRCLE	AA-23/BA/2002-2003,DT23.02.2015	6/2015-2017	OST	1998-1999	STATE	REFUND OF RS.8778	APPEAL IS ALLOWED IN PART	SINGLE BENCH
6	M/S.GAMPAS PLASTECH (P) LIMITED	BALASORE CIRCLE	AA-95/BA/2016-2017,DT.22.05.2017	190V/2017-2018,DT.30.06.2018	VAT	01.04.2014-27.11.2015	STATE	0	APPEAL IS ALLOWED	CHAIRMAN
7	M/S. CHAUHAN SYNIDICATE	BALASORE CIRCLE	AA-59/BA/2013-2014(VAT) DT.17.05.2017	195V/2017-2018,DT.09.07.2018	VAT	01.04.2005-31.03.2011	STATE	HIGHER PERCENTAGE OF DEDUCTION TOWARD LABOUR AND SERVICE ALLOWED	APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO AO FOR FRESH ASSESSMENT	SINGLE BENCH
8	M/S.GANAPATI PIPES AND INDUSTRIES (P) LIMITED	BALASORE CIRCLE	AA-20/BA/2014-2015(VAT),DT20.09.2016	257V/2016-2017,DT.06.07.2018	VAT	2009-2010	STATE	1,04,202.00	APPEAL IS DISMISSED	SINGLE BENCH
9	M/S. BEARDSSELL EASTERN (P) LIMITED	BARBIL CIRCLE	AA-582/KJB/2015-2016,DT.28.03.2017	55E/2017-2018,DT.09.07.2018	ET	01.04.2011-31.03.2013	STATE	REDUCED THE TAX AND PENALTY	APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO LAA FOR FRESH ASSESSMENT	SINGLE BENCH

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10	M/S. S.K. TRIPATHY AND MTFC	BARBIL CIRCLE	AA-511/KJB/2014-2015,DT.31.08.2015	280V/2015-2016,DT.30.06.2018	VAT	01.04.2012-31.03.2013	STATE	42,991	APPEAL IS ALLOWED AND LAA IS DIRECTED TO RE-EXAMINE THE BOOKS OF ACCOUNT	DIVISION BENCH
11	M/S.BHAWANI PADDY PROCESSOR (P) LIMITED	BARGARH CIRCLE	AA-65/BGH/CST/2012-2013,DT.28.02.2015	7C/2015-2016,DT.28.07.2018	CST	01.04.2006-30.06.2006	STATE	DEMAND WAS REVERSED	APPEAL IS DISMISSED	SINGLE BENCH
12	M/S. ALOK ENTERPRISERS	BBSR RANGE	AA-108221211000108,DT.31.10.2012	49E/2013-2014,DT.12.07.2018	ET	01.04.2006-31.09.2011	STATE	REDUCTION OF PENALTY TO 20%	STATE APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO FAA FOR RE-CONSIDERATION OF THE ISSUE	SINGLE BENCH
13	M/S.KANCHAN JEWELLERS	BBSR RANGE	AA-106221422000004,DT.28.08.2014	321V/2014-2015,352V,DT.26.07.2018	VAT	01.12.2008-30.11.2012	STATE/PARTY	REDUCING THE DEMAND TO RS.20076	APPEALS ARE DISMISSED	SINGLE BENCH
14	M/S.KANCHAN JEWELLERS	BBSR RANGE	AA-NO.108221422000003 & AA-108221422000003, DT.28.08.2014	202E/2014-2015 & 208ET/2014-2015 DT.28.07.2018	ET	01.12.2008-30.11.2012	STATE	REDUCING THE DEMAND TO RS.40824	APPEALS ARE DISMISSED	SINGLE BENCH
15	M/S.ACILA PHARMACEUTICALS	BBSR-I CIRCLE	AA-C-33/1993-1994,DT.12.01.1997	35C/2007-2008,DT.12.07.2018	CST	1992-1993	STATE	69749	APPEAL IS DISMISSED	SINGLE BENCH
16	M/S.SHREE LINGA RAJ TIMBER DEPOT	BBSR-I CIRCLE	AA-337/BH-I/2003-2004,DT.18.05.2004	1227/2004-2005DT.11.07.2018	OST	2001-2002	STATE		STATE APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO FAA FOR FRESH ASSESSMENT	SINGLE BENCH
17	M/S. STEEL AUTHORITY	BBSR-II CIRCLE	AA-V-25/2015-2016,DT.31.05.2017	97V/2017-2018,DT.20.07.2018	VAT	01.04.2012-31.03.2014	PARTY	2,04,221	APPEAL IS ALLOWED AND THE ORDER OF FORUM BELOW ARE QUASHED	DIVISION BENCH
18	M/S.TEX MARKETING AGENCIES	BBSR-II CIRCLE	AA-108221722000056/OE T/BH-II DT.23.06.2017	112E/2017-2018,DT.23.07.2018	ET	01.04.2016-31.10.2016	PARTY	3,457,762	APPEAL IS ALLOWED IN PART	SINGLE BENCH

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19	M/S.AIRPLAZA RETAIL HOLDING (P) LIMITED	BBSR-II CIRCLE	AAV-11/2015-2016 DT.23.11.2016	405V/2016-2017 DT.18.07.2018	VAT	01.04.2011-31.03.2013	PARTY	REDUCTION OF PENALTY TO RS.800775	APPEAL IS ALLOWED IN PART AND THE MATTER IS REMANDED BACK TO LAA FOR FRESH ASSESSMENT	DIVISION BENCH-II
20	M/S. AMARJOTI SING BHUI	BBSR-II CIRCLE	AA-165/BH-II/2003-2004,DT.12.07.2005	1404/2005-2006,DT.12.07.2018	OST	1999-2000	STATE	ALLOWED DEDCUTION AT HIGHER RATE	APPEAL IS DISMISSED	SINGLE BENCH
21	M/S. BEARING POINT	BBSR-IV CIRCLE	AA-58/VAT/BH-IV/2009-2010,DT.18.11.2010	140V/2011-2012,DT.06.06.2018	VAT	15.09.2006-31.10.2009	STATE	REFUND OF RS.22816	APPEAL IS ALLOWED IN PART AND THE MATTER IS REMANDED BACK TO LAA FOR RE-CONSIDERATION	SINGLE BENCH
22	M/S.FOCUS POINT	BBSR-IV CIRCLE	AA-V-41/2014-2015,DT.30.03.2017	77V/2017-2018,DT.23.07.2018	VAT	04/2009-09/2012	PARTY	6,35,906	APPEAL IS SET-ASIDE AND THE MATTER IS REMITTED BACK TO LAA FOR FRESH COMPUTATION	DIVISION BENCH
23	M/S. TARA TARINI GLASS PLYWOOD	BBSR-IV CIRCLE	AA-106221722000006,DT.31.05.2017	178V/2017-2018,DT.17.07.2018	VAT	01.04.2013-31.03.2015	STATE	REDUCING THE DEMAND TO RS.29895	APPEAL IS DISMISSED	SINGLE BENCH
24	M/S.NARESH AND CO	BHADRAK CIRCLE	AA-65/BD/1996-97(OST) DT.22.11.2016	37/2016-2017,DT.24.07.2018	OST		STATE	DELETED ENHANCEMENT OF TAX	APPEAL IS DISMISSED	SINGLE BENCH
25	M/S. UTKAL ROLLER FLOUR MILLS (P) LIMITED	BP-I CIRCLE	AA-119(BP-I)/2004-2005,DT.31.03.2005	692/2005-2006,DT.28.07.2018	OST	2003-2004	PARTY	REDUCING THE DEMAND TO RS.228212	APPEAL IS DISMISSED	DIVISION BENCH
26	M/S.SOOR ENTERPRISERS	CUTTACK-I CENTRAL CIRCLE	AA-554/CUIC-2001-2002 DT.11.12.2002	414/2003-2004,DT.20.07.2018	OST	2000-2001	STATE	REDUCING THE DEMAND TO RS.157473	APPEAL IS DISMISSED	SINGLE BENCH
27	M/S.GILLETTE INDIA LIMITED	CUTTACK-I CENTRAL CIRCLE	AA-CST/7/CUCIC/2009-2010,DT.30.11.2013	122C/2013-2014,DT.20.07.2018	CST	2005-2006	STATE	97,256	APPEAL IS DISMISSED	DIVISION BENCH-II

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28	M/S.ARVAL INDIA (P) LIMITED	CUTTACK-I RANGE	AA-106121512000047,DT.27.02.2017	33V/2017-2018,DT.02.07.2018	VAT	01.04.2013-31.03.2015	STATE	0	APPEAL IS DISMISSED	DIVISION BENCH
29	M/S. RAJASHREE MINERALS AND CHEMICALS	CUTTACK-II CIRCLE	AA-21/OET/CUII/2013-2014,DT12.01.2016	215E/2015-2016,DT.13.07.2008	ET	01.04.2008-31.12.2010	PARTY	46,926	APPEAL IS DISMISSED	SINGLE BENCH
30	M/S.B.P. ENTERPRISES	CUTTACK-II CIRCLE	AA-106101510000399/2015-2016,DT.31.12.2016	112C/2016-2017,DT.30.07.2018	CST	01.04.2011-31.03.2013	PARTY	793470	APPEAL IS ALLOWED IN PART AND THE ORDER IS MODIFIED ACCORDINGLY	DIVISION BENCH-II
31	M/S.ODISHA ENGINEERING UDYOG (P) LIMITED	CUTTACK-II CIRCLE	AA-37/OVAT/CUII/2015-2016,DT.07.04.2016	117V/2016-2017,DT.26.07.2018	VAT	01.04.2012-31.03.2014	STATE	SET-ASIDE THE ORDER	APPEAL IS ALLOWED IN PART	DIVISION BENCH-II
32	M/S.NATIONAL THERMAL POWER	CUTTACK-II CIRCLE	AA-CU-IIDL-26/2003-2004,DT.24.12.2016	49/2016-2017,DT.27.06.2018	OST	2000-2001	PARTY	3,27,303	APPEAL IS PARTLY ALLOWED AND THE MATTER IS REMANDED TO LAA FOR VERIFICATION OF TRANSACTION	DIVISION BENCH
33	M/S. RAJASHREE MINERALS AND CHEMICALS	CUTTACK-II CIRCLE	AA-62/OVAT/CUII/2013-2014,DT.12.07.2018	408V/2015-2016,DT.12.07.2018	VAT	01.04.2008-31.12.2010	PARTY	1,87,703	APPEAL IS DISMISSED	SINGLE BENCH
34	M/S.JAGANNATH PLASTICPACKS LIMITED	CUTTACK-II RANGE	CU-II -AA-7/2004-2005,DT27.06.2017	23/2017-2018,DT.27.07.2018	OST	2000-2001	STATE	REDUCING THE DEMAND TO RS.42907	APPEAL IS ALLOWED	DIVISION BENCH
35	M/S.TRISHUL AUTOMOBILES	CUTTACK-II RANGE	AA-106101610000164,DT.2016-2017,DT.15.05.2017	100V/2017-2018,DT.12.07.2018	VAT	01.04.2013-31.03.2015	PARTY	1,15,338	APPEAL IS ALLOWED AND THE ORDER RELATING TO ITC IS SET-ASIDE	SINGLE BENCH
36	M/S.JURIA BADTIYA	GANJAM A/U RAMBHA	AA-257/2006-2007,DT.17.06.2008	461/2008-2009,DT.13.07.2018	OST	01.08.2004-31.03.2005	PARTY	23,440	APPEAL IS DISMISSED	SINGLE BENCH
37	M/S.SOUTHERN TRADING CO	GANJAM-I CIRCLE	AA-V/99/2012-2013,DT.18.11.2014	405V/2014-2015,28.06.2018	VAT	01.04.2007-30.09.2007	PARTY	1,50,732	APPEAL IS DISMISSED	SINGLE BENCH

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38	M/S.MUSIC BHAWAN	GANJAM-I CIRCLE	AAV-61/2013-2014,DT.26.08.2016	233V/2016-2017,DT.29.06.2018	VAT	01.04.2012-31.03.2013	PARTY	7,77,477	APPEAL IS DISMISSED	DIVISION BENCH
39	M/S. AKSHAYA KUMAR PUJARINI WORKS CONTRACTOR	GANJAM-I CIRCLE	AA-161/2008-2009,DT.17.08.2012	59/2012-2013,DT.25.07.2018	OST		STATE	ENHANCED THE PERCENTAGE OF DEDUCTION TOWARDS L & S	APPEAL IS ALLOWED EX-PARTE AND THE MATTER IS REMANDED BACK TO LAA FOR RE-ASSESSMENT	DIVISION BENCH
40	M/S. SUSANTA KUMAR MOHAPATRA	JAGATSINGHPUR CIRCLE	AA-47/OVAT/CUIJ/2015-2016,DT.10.04.2017	119V/2017-2018,DT.21.07.2018	VAT	01.04.2010-31.03.2014	STATE	ENHANCED THE PERCENTAGE OF DEDUCTION TOWARDS L & S	APPEAL IS DISMISSED	SINGLE BENCH
41	M/S. ROHINI INDUSTRIES	JATANI CIRCLE	AA-07/CST/JATANI/2012-2013,DT.28.02.2014	16C/2014-2015,DT.04.07.2018	CST	01.09.2007-30.09.2010	STATE	REDUCING THE DEMAND TO RS.1236	APPEAL IS ALLOWED	SINGLE BENCH
42	M/S. SHREE JAGANNATH JANANI DAL AND FLOUR MILL	JATANI CIRCLE	AA-4/CST/JATANI/2010-2011,DT.30.06.2012	89C/2012-2013,DT.04.07.2018	ET	01.04.2006-30.06.2006	STATE	REVERSING THE ORDER	APPEAL IS ALLOWED	SINGLE BENCH
43	M/S. PLY HOUSE	MAYURBHANJ CIRCLE	AAV-78/MB/2013-2014,28.02.2017	29V/2017-2018,DT.28.07.2018	VAT	01.04.2011-31.08.2013	PARTY	7,03,116.00	APPEAL IS DISMISSED	DIVISION BENCH
44	M/S.SHREE JAGAT JANANI DAL AND FLOUR MILL	PURI RANGE	AA-4/CST/JATANI/2010-2011,04.07.2018	89C/2012-2013,DT.04.07.2018	CST	01.04.2006-30.06.2006	STATE	REVERSING THE ORDER	APPEAL IS ALLOWED	SINGLE BENCH
45	M/S. P.V. SUBANAIDU AND COMPANY	PURI RANGE	AA-108111511000011,DT.29.02.2016	14E/2016-2017,DT.23.07.2018	ET	01.04.2009-31.03.2014	STATE	REVERSING THE ORDER	APPEAL IS ALLOWED	DIVISION BENCH
46	M/S.SHREEHANUMAN DAL MILL	PURI RANGE	AA-V-10/2014-2015,DT.15.02.2017	18V/2017-2018,DT.09.07.2018	VAT	01.08.2009-30.04.2012	PARTY	4,40,912	APPEAL IS DISMISSED	DIVISION BENCH-III

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47	M/S. KARMUNDA FERRO (P) LIMITED	ROURKELA -I CIRCLE	AA-59/RL-II-C/2013-2014 ,DT.21.07.2014	63C/2014-2015,DT.17.07.2018	CST	01.04.2007-31.03.2012	PARTY	REDUCING THE DEMAND TO RS.2,52,507.00	APPEAL IS ALLOWED IN PART AND IMPOSITON OF PENALTY IS DELETED	DIVISION BENCH-II
48	M/S.SARDA ENTERPRISES	ROURKELA -I CIRCLE	AA-V/15ET/2016-2017	25E/2017-2018 DT.03.07.2018	ET	01.04.2010-31.03.2015	PARTY	REDUCING THE DEMAND TO RS.6,75,924	APPEAL IS ALLOWED IN PART AND THE ORDER IS MODIFIED TO THE EXTENT THE DELETION OF PENALTY	DIVISION BENCH
49	M/S.WELDTECH ENGINEERS	ROURKELA-II CIRCLE	AA-34/RL-II-C/2016-2017, DT.28.02.2017	18C/2017-2018,DT.17.07.2018	CST	01.04.2014-30.09.2015	PARTY	REDUCING THE DEMAND TO RS.6,08,889.00	APPEAL IS ALLOWED AND THE MATTER IS REMANDED TO LAA FOR FRESH ASSESSMENT	DIVISION BENCH-II
50	M/S. SHREE GANESH ROLLING MILLS (P) LIMITED	ROURKELA-II CIRCLE	AA-30/RL-II-C/2012-2013 ,DT.14.08.2014	80C/2014-2015,DT.13.07.2018	CST	01.04.2008-31.03.2010	PARTY	49,911	APPEAL IS ALLOWED	SINGLE BENCH
51	M/S. CHHOTNGPUR COAL CARRIER	SAMBALPUR -I CIRCLE	AA-456/SAI/1992-93,DT.24.07.2015	53/2015-2016,DT.27.07.2018	OST	1991-1992	STATE	DELTED THE DEMANDED TAX AND SURCHARGE	APPEAL IS ALLOWED AND MATTER IS REMANDED BACK TO FAA FOR REASSESSMENT	DIVISION BENCH
52	M/S.SRI LAXMI RICE MILL	SAMBALPUR-II CIRCLE	AA-169/SAII/2004-2005,DT.27.05.2005	1126/2005-2006,DT.21.07.2018	OST	2003-2004	STATE	DELETED THE ENHANCEMENET	APPEAL IS DISMISSED	SINGLE BENCH
53	M/S.SHANTI RICE MILL	SAMBALPUR-II CIRCLE	AA-133/SAI/VAT/2013-2014,DT.31.05.2017	160V/2017-2018,DT.13.07.2018	VAT	01.04.2012-31.03.2013	STATE	REDUCTION OF TAX DUE AND PENALTY	APPEAL IS ALLOWED	SINGLE BENCH
54	M/S.MANILAL DAYALJIT & CO	SAMBALPUR-II CIRCLE	AA-08/SAII/OET/2015-2016,DT.03.05.2017	77ET/2017-2018,DT.24.07.2018	ET	01.04.2012-31.03.2014	STATE	MODIFIED THE ORDER	APPEAL IS DISMISSED	SINGLE BENCH

Sl No.	Name of Dealer R.C. No.	Range/Circle/A U	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	BENCH
55	M/S.SUDHANJALI TRADERS	SUNDERGARH CIRCLE	AAV-28/2015-2016,DT.24.03.2017	105V/2017-2018,DT.24.07.2018	VAT	01.04.2012-31.03.2014	PARTY	3,04,455.00	APPEAL IS ALLOWED AND THE MATTER IS REMANDED BACK TO LAA FOR AFRESH PROCEEDING	DIVISION BENCH-II
56	M/S. SRI RAM DRINKS	BBSR-III CIRCLE	AA-106221422000185,DT.13.04.2015	192V/2015-2016,DT.11.07.2018	VAT	01.04.2011-31.03.2013	STATE	DEMAND RAISED BY LAA IS DELETED	APPEAL IS DISMISSED	DIVISION BENCH