

**Second Appeal Order Disposal Status for orders received in June-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/R EFUNDED (BY 1ST APPELLATE AUTHORITY)	Result of Second Appeal Order
1	MAA CASHEW INDUSTRY	ASSESSMENT UNIT, RAMBHA, GANJAM RANGE	AA(C)06/2012-13, DT.31.01.2014	129(C)/2013-14, DT.29.05.2019	CST	25.07.2007 TO 31.11.2011	PARTY	1364205	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE MATETR IS REMITTED BACK TO THE FAA FOR AFRESH DISPOSAL.
2	M/S ORISSA STATE CIVIL SUPPLIES CORPORATION LTD.	BALANGIR I CIRCLE	AA-73(BPI)/2006-07, DT.19.12.2006	102 OF 2011-12, DT.22.04.2019	OST	2002-03	PARTY	893395	THE APPEAL PREFERRED BY THE DEALER-ASSESSEE IS ALLOWED AND THE IMPUGNED ORDER OF THE ASSESSMENT IN RESPECT OF THE DEALER-ASSESSEE FOR THE PERIOD 2002-03 IS HEREBY SET ASIDE.
3	M/S TDM (BSNL) BALANGIR	BALANGIR RANGE	AA-117(BPI)2003-04 & AA-118(BP)2003-04, DT.04.12.2006	44 OF 2007-08, 41 OF 2007-08, DT.06.06.2019	OST	2001-02 & 2002-03	STATE	CONFIRMED THE ORDER	APPEALS ARE DISMISSED
4	M/S EMARS MINING & CONSTRUCTION (P) LTD.	BARBIL CIRCLE	AA-106-KJB(C)-10-11, DT.18.02.2013	19(C)/2013-14 & 88(C)/2013-14, DT.18.06.2019	CST	2005-06	PARTY AND STATE	1649076	THE APPEAL FILED BY THE STATE IS ALLOWED AND THE APPEAL ORDER OF THE LD. DCST IS SET ASIDE.THE ORDER OF THE LD. STO IS RESTORED.
5	M/S THE INDUSTRIAL DEVELOPMENT CORPORATION	BHUBANESWAR-II CIRCLE	AA-4/ACST(ASSESSMENT)B H-II/2000-01, DT.03.01.2009	88(C) OF 2008-09, DT.30.05.2019	CST	1996-97	PARTY	1670277	THE APPEAL IS WITHDRAWN.
6	M/S LINGARAJ PIPES PVT. LTD.	BHUBANESWAR RANGE	AA.108111211000262, DT.30.06.2014	209(ET) OF 2014-15 & 168(ET) OF 2014-15, DT.14.05.2019	OET	04/2006 TO 07/2011	PARTY & STATE	REDUCING THE ORDER	THE APPEALS ARE DISMISSED AND THE IMPUGNED ORDER OF LEARNED DCST IS CONFIRMED.
7	M/S LINGARAJ PIPES PVT. LTD.	BHUBANESWAR RANGE	AA.106111211000260, DT.30.06.2014	363(VAT) OF 2014-15 & 265(VAT) OF 2014-15, DT.14.05.2019	OVAT	04/2006 TO 07/2011	PARTY & STATE	REDUCING THE ORDER	THE APPEALS ARE DISMISSED AND THE IMPUGNED ORDER OF LEARNED DCST IS CONFIRMED.
8	M/S MAA TRADERS	CUTTACK-II RANGE	AA/50/OVAT/CUIIJ/2015-16/106131613000013, DT.17.05.2016	162(V) OF 2016-17, DT.21.06.2019	OVAT	01.11.2008 TO 04.02.2011	PARTY	REJECTED THE APPEAL	THE APPEAL IS DISMISSED
9	M/S N.T.P.C LTD.	DHENKANAL CIRCLE	AA-353/ET/DL/2005-06, DT.31.01.2007	38(ET) OF 2007-08, DT.17.06.2019	OET	01.04.2005 TO 31.12.2005	PARTY	39151106	THE APPEAL FILED BY THE DEALER-ASSESSEE IS ALLOWED AND THE ORDER PASSED BY FAA CONFIRMING THE ORDER OF ASSESSMENT IS SET-ASIDE. THE MATTER IS REMITTED BACK TO LAA FOR RE-COMPUTATION OF TAX LIABILITY.

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10	M/S N.T.P.C LTD.	DHENKANAL CIRCLE	AA-456/ET/DL/2004-05, DT.17.09.2005	254(ET) OF 2005-06, DT.06.06.2019	OET	2003-04	PARTY	PARTLY CONFIRMED THE ORDER	ORDER OF 1ST APPELLATE AUTHORITY CONFIRMING THE ORDER OF ASSESSMENT IS SET-ASIDE AND THE MATTER IS REMANDED TO LAA FOR FRESH ASSESSMENT.
11	M/S GENERAL MANAGER TELECOM DISTRICT, BHARAT SANCHAR NIGAM LTD.(BSNL)	GANAJM RANGE	AA.695/2003-04, AA.696/2003-04, AA.694/2003-04, AA.698/2003-04, AA.697/2003-04	565 OF 2004-05,566 OF 2004-05, 567 OF 2004-05,568 OF 2004-05,569 OF 2004-05 & 702-703 OF 2008-09,	OST		PARTY	CONFIRMED THE ORDER	THE APPEALS ARE DISMISSED.
12	M/S KINETIC ENGINEERING LTD.	GANJAM-I CIRCLE	AAE-02/2009-10, DT.09.01.2013	219(ET) OF 2012-13, DT.20.05.2019	OET	2004-05	PARTY	400926	THE APPEAL IS ALLOWED AND ORDERS OF FORUM BELOW IS SET-ASIDE.
13	M/S KINETIC ENGINEERING LTD.	GANJAM-I CIRCLE	AAC-01/2009-10, DT.09.01.2013	121(C) OF 2012-13, DT.20.05.2019	CST	2004-05	PARTY	831442	THE APPEAL IS ALLOWED AND ORDERS OF FORUM BELOW IS SET-ASIDE.
14	M/S KINETIC ENGINEERING LTD.	GANJAM-I CIRCLE	AA-02/2009-10, DT.09.01.2013	95 OF 2012-13, DT.20.05.2019	OST	2004-05	PARTY	2035152	THE APPEAL IS ALLOWED AND ORDERS OF FORUM BELOW IS SET-ASIDE.
15	M/S AMARJYOTI GRANITES(INDIA)PVT. LTD.	GANJAM RANGE	AAC-31/2007-2008 & AAC-32/2007-2008, DT.21.10.2010	75(C) OF 2010-11 & 76(C) OF 2010-11, DT.29.05.2019	OVAT	2005-06 & 2006-07	STATE	REDUCED THE DEMAND	THE APPEAL IS ALLOWED IN PART AND THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR THE LIMITED PURPOSE OF VERIFICATION OF THE DOCUMENTS OF UNDER-INVOICING AND TO DETERMINE THE TAX LIABILITY.
16	M/S RASHMI AQUATECH	GANJAM-I CIRCLE	AA(VAT)06/2010-11, DT.09.04.2012	67(VAT) OF 2012-13, DT.29.05.2019	OVAT	01.04.2005 TO 31.12.2008	PARTY	1914207	THE APPEAL IS ALLOWED IN PART AND THE ASSESSING AUTHORITY IS DIRECTED TO ASSESS THE DEALER UNDER SECTION 42 OF THE OVAT ACT FOR THE TAX PERIODS UP TO THE RETURN AVAILABLE AS ON THE DATE OF AUDIT VISIT EXCLUDING THE TAX PERIODS WHICH HAS BEEN ASSESSED U/S 43 OF THE OVAT ACT AFRESH.
17	M/S MAHASAKTI GRANITE CRUSHING PLANT(P) LTD.	JAJPUR RANGE	AA-157/CUIII/06-07 & AA-153/CUIII/06-07, DT.20.02.2007	309 OF 2007-08 & 310 OF 2007-08, DT.23.05.2019	OST	2002-03 & 2003-04	PARTY	DISMISSED THE APPEAL	THE APPEALS ARE ALLOWED AND THE IMPUGNED ORDERS ARE SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH .
18	M/S BIRANCHI NARAYAN MEHER	KALAHANDI CIRCLE	AA-46(KA)/2010-11, DT.18.02.2011	2(VAT) OF 2011-12, DT.30.05.2019	OVAT	01.04.2005 TO 31.03.2010	STATE	REFUND OF 1255884	THE APPEAL IS DISMISSED AND ORDER OF FAA CONFIRMING THE ORDER OF LAA IS CONFIRMED.

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19	M/S T.R CHEMICALS LTD.	ROURKELA-II CIRCLE	AA-SNG-73/12-13, DTD.30.01..2014	11(V) OF 2014-15, DT.13.05.2019	OVAT	01.04.2005 TO 31.03.2010	PARTY	5658723	THE APPEAL FILED BY THE DEALER COMPANY IS PARTLY ALLOWED AND THE ORDER OF LEARNED ADDL. CST IS SET ASIDE AND REMANDED TO THE LEARNED ASSESSING OFFICER TO RECOMPUTE AFRESH THE TAX LIABILITY.
20	M/S T.R CHEMICALS LTD.	ROURKELA-II CIRCLE	AA-74/12-13, DTD.30.01..2014	9(ET) OF 2014-15, DT.13.05.2019	OET	01.04.2005 TO 31.03.2010	PARTY	1471269	THE APPEAL IS ALLOWED IN PART AND THE ORDER OF LEARNED ADDL. CST IS MODIFIED .THE CASE IS REMITTED TO THE LEARNED ASSESSING AUTHORITY FOR COMPUTATION OF FRESH TAX LIABILITY OF THE DEALER COMPANY.
21	M/S SHRI MAHAVIR FERRO ALLOYS PVT. LTD.	SUNDARGARH RANGE	AA.79(RL-II-C) OF 2005-06, DT.30.11.2007	158(C) OF 2007-08, DT.20.06.2019	OST	2003-04	PARTY	890267	THE APPEAL IS ALLOWED.

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**DIVISION & SINGLE BENCH**

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1	M/S BHAGWANDAS PRADEEP NARAYAN	BALANGIR RANGE	AA.14/KBJ/2013-14, DT.14.05.2014	78(ET) OF 2014-15, DT.13.06.2019	OVAT		STATE		THE ORDER DATED 02.05.2018 PASSED BY THIS TRIBUNAL IN S.A. NO. 78 (ET) OF 2014-15 IS NOT PERMISSIBLE UNDER LAW, HENCE REJECTED. AND AGREED WITH FINDING OF LD. 1ST APPELLATE AUTHORITY.
2	M/S EMAMI PAPER MILLS LTD.	BALASORE CIRCLE	AA-493 & 494/BA-91-92, DT.18.12.1993	253-254 OF 1994-95, DT.10.06.2019	OST	1989-90	PARTY	DEMAND WAS REDUCED	THE APPEAL FILED BY DEALER COMPANY IS PARTLY ALLOWED AND THE ORDER OF LEARNED ACST IS SET-ASIDE AND REMANDED TO THE LEARNED ASSESSING AUTHORITY FOR COMPLETION OF RE-ASSESSMENT AS PER OBSERVATION MADE.
3	M/S JAGABANDHU ENTERPRISERS	BHUBANESWAR-IV CIRCLE	AA-106221622000193 (VAT), DT.29.11.2017	46(V) /2018, DT.24.06.2019	OVAT	01.04.2009 TO 31.03.2014	STATE	MODIFIED THE ORDER	THE APPEAL BY THE STATE IS ALLOWED AND TH EIMPUGNED ORDER PASSED BY THE FAA IS SET-ASIDE. THE AA IS DIRECTED TO ASSESS THE DEALER AFRESH.
4	M/S OMM MAA CONSTRUCTION	BHUBANESWAR RANGE	AA/106221622000275/O VAT/BH-III, DT.21.06.2017	219(V) OF 2017-18, DT.31.05.2019	OVAT	01.04.2012 TO 31.03.2014	STATE	149772	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET-ASIDE. THE DEALER IS LIABLE TO PAY BALANCE TAX OF Rs.2,32,352.00. DEMAND IS ORDERED TO BE RAISED ACCORDINGLY.
5	M/S OMM MAA CONSTRUCTION	BHUBANESWAR RANGE	AA/108221622000276, DT.31.05.2017	78(V) OF 2017-18, DT.31.05.2019	OET	01.04.2012 TO 31.03.2014	STATE	12657	THE APPEAL IS DISMISSED.
6	M/S ASSOCIATED ELECTRONICS & ELECTRICALS	CUTTACK-I RANGE	AA-193,194-CUIW-96-97, DT.18.11.1996	2838-2839 OF 1996-97, DT.25.05.2019	OST	1993-94 & 1994-95	STATE	REVERSE THE ORDER	THE APPEALS ARE DISMISSED.
7	M/S GLIMPSE	CUTTACK-I RANGE	AA-457-CUIW-97-98, DT.16.10.1998	935 OF 1998-99, DT.10.06.2019	OST	1996-97	PARTY	17035	THE APPEAL IS ALLOWED. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH AS PER THE OBSERVATION OF HON'BLE OSTT.
8	M/S TARINI JEWELLERS	CUTTACK-I RANGE	AA-156/CUIW/2009-10 & AA-(ET)120/CUIW/2009-10, DT.11.08.2011	113 OF 2011-12 & 133(ET) OF 2011-12, DT.11.06.2019	OST	2003-04	PARTY	1339 & 3086	THE APPEALS ARE ALLOWED. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE FIRST APPELLATE AUTHORITY FOR DISPOSAL AFRESH.

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9	M/S SAPNA GARMENT	CUTTACK-I RANGE	AA(OST)250/CUIW/2007-08, DT.27.04.2017	21 OF 2017-18, DT.11.06.2019	OST	2004-05	STATE	2,333	THE APPEAL IS DISMISSED.
10	M/S KRISHNA TYRES	CUTTACK I RANGE	106121612000049, DT.27.02.2017	165(V) OF 2017-18, DT.18.06.2019	OVAT	01.04.2013 TO 31.03.2015	PARTY	30087	THE APPEAL IS ALLOWED. THE IMPUGNED ORDER TO THE EXTENT OF DENIAL OF ITC IS SET ASIDE. THE ASSESSING AUTHORITY IS TO RECOMPUTE THE TAX LIABILITY AND RAISE DEMAND ACCORDINGLY.
11	M/S ANKITA AGENCIES	CUTTACK-I RANGE	AA-175(E)/ACST/CUI/2009-10, DT.17.11.2017	158(ET) OF 2017-18, DT.10.06.2019	OET	01.04.2006 TO 30.06.2007	PARTY	22274	THE APPEAL IS ALLOWED IN PART. THE SUPPRESSED TURNOVER IS DETERMINED AT RS.82,479.00 BY HON'BLE OSTT WITH ORDERED TO DETERMINED TAX LIABILITY ACCORDINGLY.
12	M/S ANKITA AGENCIES	CUTTACK-I RANGE	AA-174(V)/ACST/CUI/2009-10, DT.17.11.2017	340(V) OF 2017-18, DT.10.06.2019	OVAT	01.04.2006 TO 30.06.2007	PARTY	212194	THE APPEAL IS ALLOWED IN PART. THE SUPPRESSED TURNOVER IS DETERMINED AT RS.82,479.00 BY HON'BLE OSTT WITH ORDERED TO DETERMINED TAX LIABILITY ACCORDINGLY.
13	M/S TIDE WATER OIL CO.(INDIA) LTD.	CUTTACK-I RANGE	AA-121(E)/JCST/CUI/10-11, DT.17.08.2016	128(ET)/2016-17, DT.21.06.2019	OET	01.01.2007 TO 30.11.2008	PARTY	325978	THE APPEAL FILED BY THE DEALER-APPELLANT IS DISMISSED AND THE ORDER OF THE LD. FIRST APPELLATE AUTHORITY IS CONFIRMED.
14	M/S CHINTAMANI SAHU	CUTTACK-I RANGE	AA(OVAT)19/CUIW/2013-14, DT.31.08.2015	368(V) OF 2015-16, DT.21.06.2019	OVAT	01.04.2012 TO 31.03.2013	PARTY	149842	THE APPEAL IS ALLOWED AND THE ACTUAL SUPPRESSION IS DETERMINED AT RS. 7,02,240.00.TAX DUE AND PENALTY BE CALCULATED AS RAISED ACCORDINGLY .
15	M/S KUBER PETROCHEMICALS	CUTTACK-I RANGE	107121712000029, DT.29.03.2017	42(C) /2017-18, DT.22.06.2019	CST	01.01.2016 TO 31.03.2016	STATE	12330	THE APPEAL IS DISMISSED.
16	M/S PIDILITE INDUSTRIES LTD.	CUTTACK-II RANGE	AA/95/2012-13 & AA/CUII-110/2013-14, DT.19.08.2017	239(V) OF 2017-18 & 240(V) OF 2017-18, DT.30.05.2019	OVAT	01.08.2008 TO 31.08.2010 & 01.10.2006 TO 31.07.2008 &	STATE	DEMAND REDUCED TO RETURN FIGURE	THE APPEALS ARE DISMISSED.

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17	M/S AARTI STEELS LTD.	CUTTACK-II RANGE	AA-106101610000139/2016-17, DT.01.08.2017	22(V) OF 2017-18, DT.18.06.2019	OVAT	01.04.2009 TO 31.05.2010	PARTY	9766388	THE APPEAL IS ALLOWED IN PART THE IMPUGNED ORDER IS SET ASIDE, CONSEQUENTLY THE ORDER OF ASSESSING AUTHORITY IS ALSO SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER.
18	M/S B.N.PARIDA & CO	CUTTACK-II RANGE	AA/27/OVAT/CUII/2017-18, DT.29.11.2017	7(V) OF 2018, DT.18.06.2019	OVAT	01.04.2010 TO 31.03.2015	PARTY	REFUND OF 4327274	THE APPEAL IS ALLOWED ON CONTEST. THE MATTER IS REMANDED BACK TO THE ASSESSING AUTHORITY FOR RECALCULATION OF THE AMOUNT OF EXCESS PAYMENT TO WHICH THE DEALER IS FOUND LIABLE.
19	M/S ADITYA STEEL INDUSTRIES LTD.	CUTTACK-II RANGE	AA-59/OVAT/CUII/2016-17/106131713000047, DT.24.10.2017	9(V) /2018, DT.20.06.2019	OVAT	01.04.2005 TO 30.11.2005	STATE	REDUCED TO NIL	THE APPEAL IS DISMISSED.
20	M/S M.L. TYRES	CUTTACK-II RANGE	AA/13/OVAT/CUIIJ/2010-11, DT.18.04.2015	114(V) OF 2015-16, DT.21.06.2019	OVAT	01.04.2005 TO 12.11.2007	PARTY	37113	THE APPEAL IS ALLOWED AND THE ORDERS OF FORUM BELOW ARE SET ASIDE. THE ASSESSING AUTHORITY WILL DO WELL TO MAKE ASSESSMENT AFRESH AS PER OBSERVATION OF HON'BLE OSTT.
21	M/S K.K.SPUN PIPE PVT. LTD.	CUTTACK-II RANGE	AA/21/OET/CUII/2016-17, DT.29.08.2017	123(ET) OF 2017-18, DT.24.06.2019	OET	01.04.2012 TO 31.03.2014	STATE	REDUCED THE DEMAND TO NIL	THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO ASSESSING AUTHORITY FOR ASSESSMENT AFRESH AS PER THE OBSERVATION OF HON'BLE OSTT.
22	M/S ANIL AGARWALLA	CUTTACK II RANGE	AA/599/CUIIJ/2004-05, DT.26.11.2012	68 OF 2012-13, DT.24.06.2019	OST	2000-01	STATE	REFUND OF 27733	THE APPEAL IS DISMISSED.
23	M/S HARIHAR COCONUT STORE	CUTTACK-II RANGE	AA/01/ET/CUIIJ/2014-15, DT.08.04.2015	50(ET) OF 2015-16, DT.21.06.2019	OET	01.11.2008 TO 30.09.2012	PARTY	38134	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER AS WELL AS THE ORDER OF ASSESSING AUTHORITY BOTH ARE SET ASIDE.
24	M/S PANDA ENGINEERING WORKS PVT. LTD.	DHENKANAL CIRCLE	AA-1027,1028,821 AND 822/DL/86-87, DT.27.05.1994	3718 TO 3721 OF 1994-95, DT.21.06.2019	OST	1984-85 & 1985-86	PARTY	DEMAND WAS REDUCED	THE APPEALS ARE ALLOWED AND THE IMPUGNED ORDER OF LEARNED FIRST APPELLATE AUTHORITY STANDS CONFIRMED.

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25	M/S UNITED ELECTRICALS & ENGINEERING PVT. LTD.	GANJAM RANGE	AA(VAT)-03/2016-17, DT.28.7.2017	267(V) OF 2017-18, DT.31.05.2019	OVAT	01.04.2012 TO 31.03.2014	PARTY	3563848	THE APPEAL IS ALLOWED. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE FIRST APPELLATE AUTHORITY FOR DISPOSAL AFREHD BY A REASONED ORDER.
26	M/S BIJAYLAXMI TRADERS	GANJAM-II CIRCLE	AA.(VAT)98/2012-2013, DT.25.04.2013	168(V)/2013-14, DT.22.06.2019	OVAT	06.10.2008 TO 30.06.2012	PARTY	REDUCING THE DEMAND TO NIL	THE APPEAL IS ALLOWED AND THE ORDER OF THE FAA STANDS DISMISSED BEING DEVOID OF MERIT.
27	M/S OM SRI ASHRIBAD	GANJAM RANGE	AAE 17/2009-10, AAE 29/2011-12, AAE 30/2011-12, DT.25.10.2012	176(ET) OF 2012-13, 177(ET) OF 2012-13, 179(ET) OF 2012-13 & 180(ET) OF 2012-13, DT.10.06.2019	CST	2001-02, 2002-03, 2003-04 & 2004-05	PARTY	6200 & 2280	THE APPEALS ARE DISMISSED.
28	M/S SHANKAR STORE	GANJAM RANGE	AA.484/2006-2007, DT.13.11.2007	1121 OF 2007-08, DT.24.06.2019	OST	2004-05	PARTY	48047	THE APPEAL IS ALLOWED IN PART. THE DEALER IS LIABLE TO PAY TAX ON THE SUPPRESSION AMOUNT ON FRESH DETERMINATIONBY REDUCING THE AMOUNT OF SUPPRESSION OF THE VALUE OF DALCHINI OF 91 BAGS.
29	M/S M.D AUTOMOBILES	GANJAM RANGE	AA(VAT)56/2007-08, DT.12.04.2009	71 OF 2009-10, DT.24.06.2019	OVAT	01.04.2005 TO 31.05.2006	STATE	3731	THE APPEAL BY THE REVENUE IS DISMISSED.
30	M/S ARUNDAYA TOBACCO INDUSTRIES	KALAHANDI CIRCLE	AA.05(KA) OF 2016-17, DT.31.03.2017	62(V)OF 2017-18, DT.18.05.2019	OVAT	01.07.2011 TO 31.12.2014	PARTY	317591	THE APPEAL IS ALLOWED AND THE ORDER OF ASSESSMENT IS QUASHED.
31	M/S BALUNKESWAR DEV SALES CENTRE	PURI RANGE	106111711000001, DT.28.12.2007	47(V) OF 2018, DT.17.06.2019	OVAT	01.04.2013 TO 31.03.2015	STATE	REVERSE THE ORDER	THE APPEAL IS DISMISSED.
32	M/S SANGHAMITRA ALLOYS PVT. LTD.	ROURKELA-II CIRCLE	AA3(RL-II-C) OF 2014-15, DT.28.05.2016	20(C)/2016-17, DT.12.06.2019	CST	01.04.2011 TO 31.03.2013	PARTY	79925	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE AA FOR ASSESSMENT AFRESH ON VERIFICATION OF THE DECLARATION FORM 'C' AS OBSERVED BY HON'BLE OSTT.
33	M/S HIRAKHANDA ENGINEERS PVT. LTD.	ROURKELA-II CIRCLE	AA-67(RL-II-C) OF 2009-10, DT.02.01.2013	104(C) OF 2012-13, DT.24.04.2019	CST	2005-06	PARTY	426836	THE APPEAL HAVING NO MERIT IS DISMISSED AND THE ORDER PASSED BY THE FIRST APPELLATE AUTHORITY IS CONFIRMED.

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34	M/S PENGUINE PAPER PLAST PVT. LTD.	ROURKELA-II CIRCLE	AA-19(RL-II)ET/2009-10, DT.14.05.2013	102(ET) OF 2013-14, DT.24.04.2019	OET	2004-05	PARTY	SETING ASIDE THE ORDER	THE APPEAL IS ALLOWED.
35	M/S SHIVA ISPAT	ROURKELA-II CIRCLE	AA-13(RL-II)ET/2009-10, DT.28.06.2016	99(ET) OF 2016-17, DT.19.06.2019	OET	2004-05	PARTY	22865	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. TH EMATETR IS REMITTED BACK TO THE AA FOR ASSESSMENT AFRESH IN THE LIGHT OF OBSERVATION MADE BY HON'BLE OSTT.
36	M/S SOLAR INDUSTRIES INDIA LTD.	SAMBALPUR RANGE	AA 25/JSG/VAT/2016-17, DT.28.02.2017	54(V) OF 2017-18, DT.18.06.2019	OVAT	01.01.2013 TO 31.03.2016	PARTY	DEMAND IS DROPPED	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITETD BACK TO THE FIRST APPELLATE AUTHORITY, WHO WILL KEEP THE APPEAL BEFORE HIM IN ABEYANCE AWAITING/RESULT OF THE W.P.(C) NO. 3625 OF 2017 DIRECTION FROM THE HON'BLE COURT IN THE MATTER.