

Second Appeal Order Disposal Status for orders received in June-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	Result of Second Appeal Order	AMOUNT DEMANDED/REFUNDED (BY 1ST APPELLATE AUTHORITY)
1	M/S. ORISSA CONSTRUCTION CORPORATION LIMITED	A/U ,KHARIA ROAD	AA-253(KA)/2003-2004,DT.18.06.2004	775/2004-2005 DT.12.06.2018	OST	2002-2003	PARTY	Appeal is withdrawn	Refund of Rs. 2055936.00
2	M/S. ORISSA CONSTRUCTION CORPORATION LIMITED	BALASORE CIRCLE	AA-149/BA/2007-2008 DT.12.03.2008	362/2008-2009 ,DT.12.06.2018	OST	2003-2004	PARTY	Appeal is withdrawn	166864
3	M/S. EASTERN HATCHERIES (P) ,LIMITED	BALASORE RANGE	AA-165/BAC/2007-2008 DT.29.01.2010	261V/2010-11	VAT	01.04.2005-31.12.2006	PARTY	Appeal is allowed & penalty imposed on non payment of tax is deleted	2401158
4	M/S. SKD STEEL (P) LIMITED	BARBIL CIRCLE	AA-93/KJB/C/2011-2012 DT.30.01.2013	46C/2013-2014 DT.07.06.2018	CST	01.07.2006-31.03.2010	PARTY	Appeal is allowed & the order is set-aside & the matter is remanded to LAA for assessment afresh	1694485
5	M/S. ODISHA MINING CORPORATION LIMITED	BBSR RANGE	AA-322/JCST/ASSMT./BBSR/2010-2011 DT.23.02.2013	4C/2013-2014 DT.15.05.2018	CST	01.07.2006-31.03.2008	PARTY	Appeal is allowed & the order is set-aside & the matter is remanded to LAA for assessment afresh	Remanded the assessment order
6	M/S. MICRO ENGINEERING	BBSR-I CIRCLE	AAET-108221322000107/BHI/2013-2014 DT.26.08.2014	150E/2014-15 & 151E/2014-2015 DT.25.05.2018	ET	01.04.2007-31.03.2012	PARTY/STATE	Appeals are dismissed & the order of FAA is confirmed	Reducing the demand to Rs.1266000
7	M/S. PAL AUTO ELECTRICALS	BBSR-I CIRCLE	AA-106221211000094,DT.08.05.2012	314V/2012-2013 DT.15.05.2018	VAT	01.04.2005-30.09.2010	PARTY	Appeal is allowed & the order is set-aside & the matter is remanded to LAA for assessment afresh	Reducing the demand to Rs.965507
8	M/S. ASHOK LEYLAND LIMITED	BBSR-I CIRCLE	AA-306/BH-I/2004-2005 DT.28.02.2005	92/2005-2006 DT.17.05.2018	OST	2001-2002	PARTY	Appeal is dismissed	1086436
9	M/S. GODREJ APPLIANCE LIMITED	BBSR-ICIRCLE	AA-341/BHI/2006-2007,DT.31.01.2008	225/2008-2009,DT.11.06.2018	OST	2003-2004	STATE	Appeal is dismissed	Reducing the demand to Rs.3302

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10	M/S. MAHINDRA NAVISTAR	BBSR-ICIRCLE	AA-1072212110000134,DT.30.03.2013	31C/2013-2014 DT.20.06.2018	CST	01.07.2006-30.06.2009	PARTY	Appeal is allowed & the impugned the order is modified to the extent of deletion of penalty	Reducing the demand to Rs.1148289
11	M/S. LALCHAND JEWELLERS (P) LIMITED	BBSR-II CIRCLE	AA-ET-106110811000025/2007-2008,DT.28.112008	20E/2009-2010 &106E/2009-2010 DT.29.05.2018	ET	01.04.2005-31.07.2006	PARTY & STATE	Appeals are allowed in part & the matter is remanded to FAA for re-assessment	3,505,512
12	M/S. LALCHAND JEWELLERS (P) LIMITED	BBSR-II CIRCLE	AA-106270711000032,DT.28.11.2008	10V/2009-2010 & 91V/2009-2010 DT.25.05.2018	VAT	01.04.2005-31.07.2006	PARTY & STATE	Appeal filed by the dealer is allowed & State appeal is dismissed	Reducing the deamdn to Rs.6364500
13	M/S. VENIRE MOTORS	BBSR-II CIRCLE	AA-491/BHII/2001-2002,DT.28.02.2003	245/2003-2004, DT.05.05.2018	OST	1999-2000	PARTY	Appeal is dismissed	1554706
14	M/S. JAGANNATH GRANITES	BHUBANESWAR-III CIRCLE	AA-107111010000028.DT.29.04.2013	30C/2013-2014 DT.21.06.2018	CST	01.07.2006-31.03.2009	PARTY	Appeal is allowed & the impugned the order is modified to the extent of deletion of penalty	Demand reduced to Rs.1336669
15	M/S. DAKHYA CONSTRUCTION	CUTTACK-EAST CIRCLE	AA-OVAT/5/CUIC/2014-2015 DT.30.09.2014	353V/2014-2015, DT.30.09.2014	VAT	01.04.2007-31.03.2011	PARTY	Appela is allowed in part & the impugned order is so far disallowance of deduction of labour & service is set-aside & matter is remanded for re-assessment	Reducing the demand to Rs.3823407
16	M/S. VIP INDUSTRIES (P) LIMITED	CUTTACK-I RANGE	AA-332/JCST(ASST)CTC-I/2014-2015 , DT.23.12.2014	346V/2014-2015 DT.08.06.2018	VAT	01.04.2011-31.03.2013	PARTY	Appeal is allowed & the order is hereby set-aside & the order of assessment is quashed	20630476
17	M/S. MEDICS INSTRUMENTS	CUTTACK-I CENTRAL CIRCLE	AA-OVAT-2/CUIC/2014-2015,DT.	165V/2014-2015 DT.11.06.2018	VAT	01.04.2009-30.04.2012	PARTY	Appeal is allowed & the order is hereby set-aside & the order of assessment is quashed	2808315

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18	M/S. BENGAL ENRGY LIMITED	CUTTACK-II CIRCLE	AA-1071316131613000018,DT.17.06.2016	32C/2016-2017,DT.17.06.2016	CST	01.04.2015-30.09.2015	PARTY	Appeal is allowed & the matter is reamded to assessing authority for consideration of declaration form	Demand was reduced to Rs.1050207
19	M/S. PURVI BHARAT STEELS (P) LIMITED	CUTTACK-II CIRCLE	AA-361/CUII/2003-2004 DT.31.03.2004 & AA-201/CUII/2000-2001 DT.02.09.2001	1783/2004-2005 & 568/2005-2006 DT.18.06.2018	OST	2001-2002 & 1998-99	PARTY	Appeals are allowed & the matters are remanded to LAA for reassessmnet	Reducing the demand to Rs.1007919
20	M/S. GOOD YEAR INDIA LIMITED	CUTTACK-II CIRCLE	AA/CUII/150/2011-2012, DT.31.10.2012	37V/2013-2014 DT.23.06.2018	VAT	01.08.2008-30.09.2010	STATE	Appeal is allowed & matter I sremanded back to LAA for fresh assessment	Reducing the demand to Rs.78746
21	M/S. MID EAST INTEGRATED STEELS LIMITED	JAJPUR CIRCLE	AA-128/CUIII/C/2009-2010,DT.05.11.2011	40C/2012-2013 ,DT.06.06.2018	CST	2005-2006	PARTY	Appeal is allowed & matter I sremanded back to LAA for fresh assessment	Reducing the demand to Rs. 4220087
22	M/S. ORISSA CONSTRUCTION CORPORATION LIMITED	KALAHADI CIRCLE	AA-72(KA)/2006-2007 DT.18.09.2006	1499/2006-2007,DT.12.06.2018	OST	20004-2005	PARTY	Appeal is withdrawn	Demand of Rs.284139
23	M/S. ORISSA CONSTRUCTION CORPORATION LIMITED	KALAHADI CIRCLE	AA-113(KA)/2008-2009,DT.25.02.2009	41/2009-2010 DT.12.06.2018	OST	2004-2005	PARTY	Appeal is withdrawn	Refund of Rs. 2271909
24	M/S. ORISSA CONSTRUCTION CORPORATION LIMITED	KALAHADI CIRCLE	AA-71(KA)/2006-2007 DT.14.11.2006	1851/2006-2007,DT.12.06.2018	OST	2003-2004	PARTY	Appeal is withdrawn	Demand of Rs.103369
25	M/S.D.M.T.D.C.C.,(O),LIMITED	KORAPPUT-I CIRCLE	AA-KOI/356/2002-2003,DT.08.04.2004	1455/2004-2005,DT15.05.2018	OST	1995-1996	STATE	Appeal is dismissed	Tax due calculated by AO was deleted
26	M/S. SATYAM PACKERS	KORAPUT CIRCLE	AA(KOI)295/2004-2005 DT.21.05.2005	1606/2005-2006 DT.21.06.2018	OST	2002-2003	PARTY	Appeal is dismmised	215340
27	M/S. ECI ENGINEERING AND CONSTRUCTION COMPANY LIMITED	KORAPUT-I CIRCLE	AA(KOI)266-268/2001-2002 & AA(KOI)394/2002-2003 DT.30.01.2008	144,145,146,& 147/2008-2009 DT.06.06.2018	OST	1998-1999	PARTY	Appelas are allowed and the order passed by FAA are reversed	FAA applied rule 6(e) appendix to OVAT Rule for determination of quantum of labour & service

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28	M/S. JAGANNATH GAS	PURI CIRCLE	AA-95(PUI)/2007-2008 DT.13.11.2017	1337/2007-2008 DT.06.06.2018	OST		STATE	Appeal is dismissed	Reduced to return figure
29	M/S. JAY IRON & STEEL LIMITED	ROURKELA -I CIRCLE	AA-11/RL-C-I/2009-2010 DT.31.12.2009	75C/2009-2010,DT.07.06.2018	CST	2005-06	PARTY	Appeal is dismissed	Demand was reduced to Rs.1728797
30	M/S. MITAL RICE MILLS (P) LIMITED	SAMBALPUR-I CIRCLE	AA-144(SA-I)/1996-1997 DT.28.03.1998	778/2000-2001 DT.18.06.2018	OST	1995-1996	STATE	Appeal is dismissed	Reducing the demand by Rs.1054917
31	M/S. DEEPAK TRADERS	SAMBALPUR-I CIRCLE	AA-265(SAI)2003-2004,DT.02.07.2004	1586/1852 2004-2005 DT.19.06.2018		2002-2003	PARTY/STATE	Appeals are dismissed	Set-aside the order
32	M/S.AEROCOM PRIVATE LIMITED	PURI RANGE	AA-244 & 246/ACST/ASSMT./2005-2006, DT.14.11.2007	10 & 11C/2008-2009 & 21 & 22C/2008-2009, DT.11.06.2018		2002-2003	PARTY/STATE	Appeals are allowed and the matters are remanded to LAA for fresh assessment	Demand was reduced by Rs.264000
33	M/S. KAY BEE SALT (P) LIMITED	CUTTACK-II CIRCLE	AA-DCST/CUII/602/2012-2013,DT.30.03.2013	52C/2013-2014,DT.21.06.2008	CST	21.11.2006-31.03.2011	STATE	Appeal is allowed and LAA is to take consideration of tax rate in course of fresh assessment	214788

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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/Part v	Result of Second Appeal Order	AMOUNT DEMANDED/REFUNDED (BY 1ST APPELLATE AUTHORITY)	BENCH
1	M/S. SIVA ELECTONICS	A/U RAMBHA	AAV-31/2013-2014 DT.18.01.2016	423V/2015-2016 DT.31.05.2018	VAT	30.10.2008- 31.12.2012	STATE	Appeal is allowed and the matter is remitted to FAA to decide afresh	Order of assessment was quashed	SINGLE
2	M/S. UPENDRA JEWELLERY	BALAOORE CIRCLE	AA-151/BA/1997-98,DT.05.10.2016	4/2017-2018,DT.21.06.2018	OST	1994-1995	PARTY	Appeal is allowed in part and dealer is order to pay penalty of Rs.3000	Confirmed the demand	SINGLE
3	M/S. UPENDRA JEWELLERY	BALAOORE CIRCLE	AA-152/BA/1997-98,DT.05.10.2016	5/2017-2018, DT.21.06.2018	OST	1995-1996	PARTY	Appeal is allowed in part and dealer is order to pay penalty of Rs.5000	Confirmed the demand	SINGLE
4	M/S. MAYUKH BUSINESS (P) LIMITED	BALASORE CIRCLE	AA-99/BA/2010-2011 DT.02.04.2015	161V/2015-2016 DT.26.06.2018	VAT	01.04.2005-31.03.2009	STATE	Appeal is allowed and the dealer is directed to pay Rs. 23349	Reducing the demand to Rs.56545	SINGLE
5	M/S.SUCCESS ENGINEERING	BALASORE RANGE	AA-16/BA/2008-2009 (OST),DT.01.06.2018	20/2013-2014,DT.01.06.2018	OST	2004-2005	STATE	APPEAL IS DISMISSED	FAA allowed TDS keeping in view of documentary evidence	SINGLE
6	M/S.DHANLAXMI AUTOMOBILE WORKS	BARGARH CIRCLE	AA-27/BGH/VAT/2013-2014 DT.03.09.2014	286V/2014-2015,DT.18.06.2018	VAT	01.04.2006-31.03.2011	STATE	APPEAL IS ALLOWED	Reducing the order to Rs.5760	SINGLE
7	M/S. GUPTA TRADING CO	BHUBANESWAR RANGE	AA-107221622000006,DT .16.01.2017	4C/2017-2018,DT.23.05.2018	CST	2013-2014	STATE	Appeal is allowed and it is order ed that dealer is liable to pay interest	FAA reducing the tax due and deleted the penalty	DIVISION
8	M/S.RUBY TELESERVICES	BHUBANESWAR RANGE	AA-106221322000066,DT .28.02.2018	292V/2014-2015,DT.31.05.2018	VAT	09.12.2009-30.09.2012	STATE	Appeal dismissed	Reduction of demadn	SINGLE
9	M/S.SEAL COAT STRUCTURAL WORKS (P) LIMITED	BHUBANESWAR RANGE	AA-106221422000064,DT .30.06.2014	285V/2014-2015,DT.18.06.2018	VAT	04/2011-01/2013	STATE	Appeal is allowed in part and order passed by FAA is set-aside and matter is remanded back to LAA for afresh order	Reducing the demand to Nil	DIVISION-III
10	M/S. ADITYA TRADING CO	BHUBANESWAR-I CIRCLE	AA-106221622000273,DT .29.04.2017	144V/2017-2018 DT.25.06.2018	VAT	01.04.2013-31.03.2015	STATE	Appeal is dismissed	Reducing the demand to Rs.2937	SINGLE

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11	M/S.NATIONAL MOTORS	BHUBANESWAR-I CIRCLE	AA-10611111000016,DT .03.07.2012	4V/2013-2014,DT.20.06.2018	VAT	12.09.2008-31.12.2010	STATE	Appeal is allowed and the order passed by FAA is set-aside and order of assessment of LAA is restored	Reduced the demand to Rs.79218	DIVISION-II
12	M/S.PRASANTA KUMAR PRADHAN	BHUBANESWAR-I CIRCLE	AA-106221722000065,DT .26.04.2017	145V/2017-2018,DT.28.05.2018	VAT	01.04.2010-31.03.2015	STATE	Appeal is allowed in part and matter is remanded back to LAA for investigation into the allegation of fake seller	Reducing the demand	SINGLE
13	M/S.RELIANCE COMMUNICATIONS LIMITED	BHUBANESWAR-II CIRCLE	AAC-107111110000103/BH-III/2011-2012 DT.29.06.2013	81C/2013-2014,29.06.2013	CST	17.10.2006-31.03.2009	PARTY	Appeal is allowed on contest and the impugned order is set-aside and the dealer is not liable to pay penalty as determined by FAA	Confirmed the order	SINGLE
14	M/S. ADANI ENTERPRISERS LIMITED	BHUBANESWAR-II CIRCLE	AA-CST-41/2015-2016 DT.30.07.2016	53C/2016-2017 DT.25.006.2018	CST		PARTY	Appeal is allowed and the matter is remanded back to LAA to reconsidered the credit note	Reduced the tax due to Rs.212948	DIVISION
15	M/S. GAMMON INDIA LIMITED	BHUBANESWAR-II CIRCLE	AA-44/OST/BH-IV/2010-2011,DT.12.01.2016	70/2015-2016,DT.22.05.2018	OST	2001-2002	STATE	Appeal is dismissed		DIVISION
16	M/S. SREI EQUIPMENT FINANCE LIMITED	BHUBANESWAR-II CIRCLE	AA-107221622000084DT. 14.10.2016	81C/2016-2017,DT.29.05.2018	CST	01.04.2012-31.03.2014	STATE	Appeal is allowed in part and LAA is directed to levy interest on tax due	Demand was reduce to Rs.30680	SINGLE
17	M/S.ADANI ENTERPRISES	BHUBANESWAR-II CIRCLE	AACST/40/2015-2016,DT.30.07.2016	52C/2016-2017,DT.19.06.2018	CST	01.04.2014-30.06.2014	PARTY	Appeal is allowed in part and the matter is remanded to Ld. DCST for verification of declaration form	Reducing the demand to Rs.502775	DIVISION-II
18	M/S. KASI SALES & SERVICES (P) LIMITED	BHUBANESWAR-III CIRCLE	AA-108221522000055/OET/BH-III	124ET/2016-2017,DT.26.05.2018	ET	01.04.2011-31.03.2013	PARTY	Appeal is dismissed	749478	DIVISION-II
19	M/S. BHARATI RESTAURANT PRIVATE LIMITED	BHUBANESWAR-III CIRCLE	AA-106221522000028,DT .22.04.2015	184VAT/2015-2016 DT.25.05.2018	VAT	01.04.2011-31.03.2013	STATE	Appeal is allowed and the matter is remanded to FAA for fresh disposal	Demand was reduce to Rs.25359	DIVISION-I
20	M/S.SUNITA ENGINEERING WORKS	BHUBANESWAR-III CIRCLE	AA-106111110000019,DT .31.10.2012	60V/2013-2014,DT.18.06.2018	VAT	01.04.2005-31.03.2008	STATE	Appela is partly allowed and matter is remanded to LAA for computation of penalty	Reduced the demand	SINGLE

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21	M/S.PANKAJ FURNITURES	BHUBANESWAR-III CIRCLE	AA-106111311000074/BHIV/2012-2013,DT.22.04.2014	365V/2016-2017,DT.12.06.2018	VAT	01.04.2012-30.06.2012	PARTY	Appeal is allowed in part and the dealer be imposed with penalty at one time of the tax due	Confirmed the order	DIVISION
22	M/S.MERCURY CAR RENTALS (P) LIMITED	BHUBANESWAR-III CIRCLE	AA-106221622000160,DT.31.05.2017	177V/2017-2018,DT.02.06.2018	VAT		STATE	APPEAL IS DISMISSED	ITC was allowed	SINGLE
23	M/S.SHREE KRISHANA WIRE PRODUCTS	BHUBANESWAR-III CIRCLE	AA-ET-108111110000101/BHII/2011-2012 DT.24.09.2012	53ET/2013-2014,DT.21.06.2018	ET	05.11.2005-31.03.2010	STATE	Appeal is allowed and the order of DCST is set-aside	327279	DIVISION-II
24	M/S.SHREE KRISHANA WIRE PRODUCTS	BHUBANESWAR-III CIRCLE	AA-107111110000100,DT.24.09.2012	22C/2013-2014,19.06.2018	CST	01.07.2006-31.03.2010	STATE	APPEAL IS DISMISSED	Confirmed the order with deletion of penalty imposed	DIVISION-II
25	M/S.SHREETEX COMMERCIAL (P) LIMITED	BHUBANESWAR-III CIRCLE	AA-106221522000139,DT.31.05.2018	332V/2016-2017,DT.31.05.2018	VAT	01.04.2012-31.03.2014	PARTY	Appeal is allowed in part and matter is remanded to Ld. DCST for fresh consideration	Enhanced the demand to Rs.313521	DIVISION
26	M/S. HAVELLS INDIA LIMITED	BHUBANESWAR-IV CIRCLE	AA-108221622000263DT.27.02.2017	19ET/2017-2018 DT.26.06.2018	ET	01.04.2012-31.03.2015	STATE	Appeal is allowed and order of Ld. JCST is modified	Reduced the demand to Rs.12776750	DIVISION
27	M/S. IFB INDUSTRIES	BHUBANESWAR-IV CIRCLE	AA-21/ET/BHII/2007-2008 DT.01.12.2007	244ET/2007-2008,DT.15.05.2018	ET	2004-2005	PARTY	Appeal is allowed in part and matter is remanded to LAA for fresh assessment	Confirmed the order	DIVISION
28	M/S. ANIK INDUSTRIES LIMITED	BHUBANESWAR-IV CIRCLE	AA-108221422000018,DT.31.05.2014	223ET/2014-2015,DT.23.05.2018	ET	01.04.07-31.10.2012	STATE	Appeal is allowed in part	Reducing the demand to Nil	DIVISION-II
29	M/S.MAA BHABANI SUPPLY AGENCIES	BHUBANESWAR-IV CIRCLE	AA-106221622000230,DT.26.12.2015	390V/2016-2017,DT.07.06.2018	VAT	01.04.2013-31.03.2015	STATE	State appeal is allowed in part and the matter is remanded back to LAA to work out proper amount of tax	Reducing the demand to Rs.45886	DIVISION - III
30	M/S.TWINCITY GREEN HOMES AND VILLAS	BHUBANESWAR-IV CIRCLE	AA-108221622000162,DT.30.03.2017	28ET/2017-2018,DT.12.06.2018	ET	10.06.2011-31.03.2015	STATE	The order is set-aside the dealer is liable to pay tax on the value of sand and clay	FAA deleted tax and penalty on sand and clay	DIVISION
31	M/S. INDIAN TRADERS	CUTTACK-I CITY CIRCLE	AA-(2)/CUICT/2011-2012 DT.26.10.2013	120C/2013-2014 ,DT.18.06.2018	CST	01.09.2007-30.09.2010	PARTY	Appeal is dismissed	Confirmed the order of assessment	SINGLE
32	M/S. SHANTI SUPPLIERS	CUTTACK-I WEST CIRCLE	AA-CST-17/CUICW/2012-2013, DT.30.05.2015	126C/2016-2017,DT.21.06.2018	CST	01.04.2006-31.03.2011	PARTY	Appeal is allowed in part and penalty imposed upon the dealer appellant is deleted	200138	DIVISION-II

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33	M/S. RANGLAL MODI & SONS	CUTTACK-I WEST CIRCLE	AA-CUIW/DCST/504/2012-2013 DT.25.09.2015	6ET/2017-2018 DT.21.06.2018	ET	01.04.2006-31.03.2007	PARTY	Appeal is allowed in part the order of imposition of penalty is set-aside	365084	DIVISION-II
34	M/S. GOA CARBON LIMITED	CUTTACK-II RANGE	AA-106131613000091/2016-2017 DT.28.02.2017	403V/2016-2017, DT.23.06.2018	VAT	01.04.2005-28.02.2007	PARTY	Appeal is allowed in part and imposition of penalty is deleted	Reducing the demand to Rs.746052	DIVISION-II
35	M/S. SATYAM CASTING 9P) LIMITED	CUTTACK-II RANGE	AA-132E/JCST/CUII/2010-2011,DT.27.05.2015	42ET/2015-2016 DT.02.06.2018	ET	01.04.2005-31.12.2009	PARTY	Appeal is dismissed	862022	DIVISION-III
36	M/S. DHRUBA INDUSTRIES	CUTTACK-II RANGE	AA-14/VAT/ACST/CU-II/2009-2010 DT.31.01.2017	8V/2017-2018 DT.05.06.2018	VAT	01.12.2006-31.08.2008	PARTY	Appeal is dismissed	350965	DIVISION-II
37	M/S. PRABHAKAR SAHU	GANJAM RANGE	AA-73/2007-2008 DT.05.02.2008	108/2008-2009,25.06.2018	OST	2002-2003	PARTY	Appeal is dismissed	Demand reduced to Rs.17954	SINGLE
38	M/S. SOUTHERN TRADING CO	GANJAM-I CIRCLE	AAE-54/2012-2013,DT.18.11.2014	236ET/2014-2015,DT.28.06.2018	ET	01.04.2007-30.09.2007	PARTY	Appeal is dismissed	16449	SINGLE
39	M/S.GOPINATH AGENCIES	GANJAM-I CIRCLE	AA-V-23/2015-2016 DT.11.04.2017	75V/2017-2018 DT.06.06.2018	VAT	01.07.2014-30.09.2014	PARTY	Appeal is allowed and the order with regard to imposition of penalty is set-aside	Confirmed the order of assessment	SINGLE
40	M/S. B.N ENGINEERING WOEK SHOP	GANJAM-II CIRCLE	AAV-24/2012-2013 DT.25.08.2014	329V/2014-2015 DT.05.06.2018	VAT	01.04.2010-31.12.2010	PARTY	Appeal is dismissed	167024	SINGLE
41	M/S. MAA RAMACHANDI CASHEWNUT	GANJAM-II CIRCLE	AA-CST/11/2015-2016,DT.30.08.2016	55C/2016-2017,DT.31.05.2018	CST	01.04.2012-31.03.2014	PARTY	Appeal is dismissed	Reducing the demand to Rs.44734	SINGLE
42	M/S.ORIENTAL ZIROCONIA	GANJAM-III CIRCLE	AA-03/2015-2016,DT.30.03.2017	34C/2017-2018,DT.31.05.2018	CST	2003-2004	PARTY	Appeal is allowed and the matter remanded back to LAA for fresh assessment	Appeal is rejected	DIVISION
43	M/S.ORIENTAL ZIROCONIA	GANJAM-III CIRCLE	AA-01-02/2015-2016,DT.30.03.2017	13 & 14/2017-2018,DT.31.05.2018	OST	2002-2003 & 2003-2004	PARTY	Appeals are allowed and the matter remanded back to LAA for fresh assessment	Appeals are rejected	DIVISION
44	M/S. SUBHALAXMI AGENCIES (P) LIMITED	JATANI CIRCLE	AA-108111611000021,DT .31.05.2017	52ET/2017-2018 DT.31.05.2018	ET	01.04.2011-31.03.2015	PARTY	Appeal is allowed in part and the impugned order only to the extend of determination of stock discrepancies is set-aside	35289	SINGLE

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45	M/S. SUBHALAXMI AGENCIES (P) LIMITED	JATANI CIRCLE	AA-106111611000020,DT.31.05.2017	115V/2017-2018 & 201V/2017-2018 ,DT.31.05.2018	VAT	01.04.2011-31.03.2015	PARTY & STATE	Appeal is allowed in part and the impugned order only to the extend of determination of stock discrepancies is set-aside	Demand was reduced	SINGLE
46	M/S. MAA SANTOSHI ENTERPRISE	JHARSUGUDA CIRCLE	AA-61/JSG/ET/2016-2017 DT.23.03.2017	29ET/2017-2018 DT.01.06.2018	ET	01.04.2009-31.03.2014	STATE	Appela is allowed in part and the matter is remanded to LAA to Re-compute the tax liability	Reducing the demand to Rs.684220	DIVISION
47	M/S.NITIN MARKETING	JHARSUGUDA CIRCLE	AA-11/JSG/VAT/2014-2015,DT.19.01.2014	128V/2015-2016,DT.08.06.2018	VAT	01.04.2011-31.03.2013	STATE	Appeal is allowed the matter is remanded to LAA for fresh assessment	Reducing the demand to Rs.41841	DIVISION
48	M/S.INDUSRIAL CONSUMABLES	JHARSUGUDA CIRCLE	AA-8/JSG/VAT/2015-2016,DT.31.10.2015	311V/2015-2016,DT18.06.2018	VAT	01.04.2011-31.03.2013	STATE	Appeal is dismissed	Reversing the demand	SINGLE
49	M/S.OM SHANTI ROLLER FLOUR MILL	JHARSUGUDA CIRCLE	AA-15/JSG/VAT/2014-2015,DT.21.03.2015	86V/2015-2016,DT.08.06.2018	VAT		STATE	Appeal is dismissed	Deleted the tax and penalty	SINGLE
50	M/S. SREE RADHARAMAN STONE CRUSHER	JHARSUGUDA CIRCLE	AA-33/JSG/VAT/2016-2017,DT.31.01.2017	17V/2017-2018,DT02.06.2018	VAT	01.04.2012-30.04.2013	PARTY	Appeal is dismissed	Confirmed the order of assessment	DIVISION
51	M/S.MOHAPATRA ENTERPRISES	MAYURBHANJ CIRCLE	AA-41/MB/2010-2011(VAT),DT.22.09.2014	334V/2014-2015,DT.31.05.2018	VAT		STATE	Appeal is dismissed	FAA allowed ITC against credit note	SINGLE
52	M/S. KEYARS FOOD	PURI RANGE	AA-14/BH-IV/OVAT/2009-2010 DT30.07.2016	279V/2016-2017 DT.	VAT	01.04.2005-31.01.2007	PARTY	Appeal is dismissed	Confirmed the order of assessment	SINGLE
53	M/S. TRUPTI ENTERPRISES (P) LIMITED	PURI RANGE	AA-VAT/30/2012-2013,DT.12.02.2015	24V/2015-2016,DT.10.05.2018	VAT	01.10.2008-30.09.2011	PARTY	Appeal is dismissed	Confimed the order of assessmnet	SINGLE
54	M/S.AEROCOM PRIVATE LIMITED	PURI RANGE	AA-V-71/2009-2010,DT.05.06.2018	100V/2016-2017,DT.05.06.2018	VAT	04/2007-12/2008	PARTY	Appeal is dismissed	478524	DIVISION
55	M/S.SHREE VINAYAK UDYOG	ROURKELA-I CIRCLE	AA-61/RL-I-C/2016-2017 DT.29.04.2017	26C/2017-2018	CST	01.04.2011-31.03.2012	PARTY	Appeal is allowed in part and matter is remanded to LAA for fresh assessment	Reducing the demand to Rs.130788	SINGLE

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56	M/S. HIRALAL COMPANY AND A.N. TRADING	ROURKELA-II CIRCLE	AAV-40/2012-2013 DT.18.04.2017	135V/2017-2018,DT.28.06.22018	VAT	01.02.2010-31.03.2011	STATE	Appeal is dismissed	Reducing the demand to Rs.8829	SINGLE
57	M/S.MAA TARENI STORE	ROURKELA-II CIRCLE	AAV-47/2014-2015 DT.24.03.2017	90V/2017-2018,DT.26.06.2018	VAT	01.04.2011-31.03.2013	STATE	Appeal is allowed in part and the dealer is liable to pay balance tax of Rs.42122 and interest as calculated by FAA	Penalty was deleted	DIVISION
58	M/S. VEDVYAS ISPAT LIMITED	ROURKELA-II CIRCLE	AAV-23/2008-2009 DT.06.11.2015	395V/2015-2016 DT.30.05.2018	VAT	01.03.2007-31.03.2007	PARTY	Appeal is allowed in part and matter is remanded to LAA for recomputation of tax liability	Reducing the demand to Rs.254950	DIVISION-I
59	M/S. MAA ALLOYS (P) LIMITED	ROURKELA-II CIRCLE	AAV-58/2011-2012,DT.22.11.2016	319V/2016-2017 DT.30.05.2018	VAT	01.04.2006-31.03.2011	STATE	Appeal is dismissed	Reducing the demand to Rs.39147	DIVISION-II
60	M/S.UNIQUE BUILDER	SAMBAL PUR RANGE	AA-45/JSG/VAT/2014-2015,DT.26.06.2015	202V/2015-2016,DT18.06.2018	VAT	01.04.2011-31.03.2013	STATE	Appeal is allowed and the matter is remanded to LAA for fresh assessment	Deleted the tax and penalty	SINGLE
61	M/S. SRI SAMALESWARI GUDAKHU FACTORY	SAMBALPUR -I CIRCLE	AA-101/SAI/VAT/2013-2014,DT.03.04.2017	80V/2017-2018,DT.27.06.2018	VAT	01.04.2007-31.03.2010	PARTY	Appeal is dismissed	Set-aside the order	SINGLE
62	M/S. RISHI GASES (P) LIMITED	SAMBALPUR RANGE	AA-9(O) CUIA-III/2006-2007,DT.23.12.2006	319/2007-2008 DT.01.06.2018	OST	2003-2004	STATE	Appeal is dismissed	Tax liability levied on collection charges / freight charges is deleted	DIVISION
63	M/S. ASHOK KUMAR MIRANI	SAMBALPUR-I CIRCLE	AA-28/SA-I/VAT/2016-2017 DT.25.02.2017	41V/2017-2018,DT.31.05.2018	VAT	01.04.2010-31.03.2015	PARTY	Appeal is allowed and the matter is remanded to LAA to determined the claim of TDS afresh	Refund of Rs. 985858	DIVISION
64	M/S. MAA AUTOMOBILES	SAMBALPUR-I CIRCLE	AA-539/SA-I/VAT/2014-2015 DT.15.03.2017	82VAT/2017-2018 DT.02.06.2018	VAT		PARTY	Appeal is dismissed	Confirmed the order	DIVISION
65	M/S.DURGA GUDAKHU FACTORY	SAMBALPUR-I CIRCLE	AA-529/SAI/VAT/2012-2013,DT.31.03.2017	78V/2017-2018,DT.05.06.2018	VAT	01.07.2005-31.05.2007	PARTY	Appeal is allowed in part and penalty imposed is deleted. Ld LAA is directed to recompute the tax liability	298122	DIVISION
66	M/S. M.M.GARMENTS	SAMBALPUR-I CIRCLE	AA-31/SA/VAT/2016-2017 DT.16.03.2017	53V/2017-2018 DT.28.06.2018	VAT	01.04.2009-31.03.2013	PARTY	Appeal is dismissed	Set-aside the order of assessment	DIVISION

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67	M/S. SYAM METALICS AND ENERGY LIMITED	SAMBALPUR-II CIRCLE	AA-245/2013-2014 DT.30.03.2015	33C/2015-2016,DT.01.06.2018	CST	01.04.2012-31.03.2013	PARTY	Appeal is allowed in part and the matter is remanded to LAA for fresh disposal of the case	Reducing the demand to Rs.596461	DIVISION
68	M/S.SRI SAMALESWARI GUDAKHU FACTORY	SAMBALPUR-II CIRCLE	AA-351/SAI/VAT/2012-2013,DT.31.03.2017	79V/2017-2018 DT.04.06.2018	VAT	01.07.2005-31.05.2007	PARTY	Appeal is allowed in part and the order is modified to the extend the deletion of penalty	741369	DIVISION
69	M/S.MAA SAMALESWARI FOOD PRODUCTS (P) LIMITED	SAMBALPUR-II CIRCLE	AA-09/SA-II/ET/2016-2017, DT.28.01.2017	202ET/2016-2017,DT.31.05.2018	ET	01.01.2014-19.03.2014	PARTY	Appeal is dismissed	Set-aside the order of assessment	DIVISION-II
70	M/S. DULICHAND HANUMAN PRASAD SAHA	SAMBALPUR-III CIRCLE	AA-20(SAIII)/1996-97 DT.08.03.2004	978/2004-2005 DT.30.06.2018	OST	1992-93	PARTY	Appeal is dismissed	13380	SINGLE
71	M/S.GOLDWIN SALES CORPORATION	SAMBALPUR-III CIRCLE	AA-112/2013-2014,DT.NIL	179V/2016-2017,DT.11.06.2018	VAT		PARTY	Appeal is allowed on contest and the impugned order is set-aside and the dealer is not liable to pay penalty as determined	375000	DIVISION