

Second Appeal Order Disposal Status for orders received in March-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	M/S.BHARAT SANCHAR NIGAM LIMITED	BALANGIR RANGE	AA-186/KA/2003-2004,AA-187/KA/2003-2004,AA-188/KA/2003-2004 , AA-189/KA/2003-2004 & AA190/KA/2003-2004 DT	1823/2006-2007,1824/2006-2007,1825/2006-2007,1826/2006-2007 & 1827/2006-2007,DT. 20.03.2019	OST	1999-2003	PARTY		APPEALS ARE DISMISSED.
2	M/S. JAI BHARAT AGRO INDUSTRIES	BALANGIR RANGE	AA-29(KA) OF 2010-11 DTD.07.01.2011	302(VAT) OF 2010-11	U/S 42 OF THE OVAT	01.04.2005 TO 30.03.2009	STATE	SET-ASIDE THE ORDER	APPEAL IS ALLOWED AND THE MATTER IS REMITTED TO FAA FOR AFRESH ASSESSMENT .
3	M/S.NOONARAM AGRAWAL	BALANGIR-II CIRCL	AA-19/BPII/2000-2001,DT.27.02.2003	221/2003-2004,DT.25.02.2019	OST	1998-1999	STATE	REFUND OF RS.101910	APPEAL IS DISMISSED.
4	M/S. JAISWAL PLASTIC TUBES LIMITED	BALASORE CIRCLE	AA-21/BAC/2006-2007,DT.16.03.2007	67C/2007-2008,DT.13.03.2019	CST	2003-2004	STATE	REDUCING TO NIL	APPEAL IS PARTLY ALLOWED AND THE MATTER IS REMANDED TO LAA FOR AFRESH CONSIDERATION THE CASE.
5	M/S TELECOM DISTRICT MANAGER, BSNL, BALASORE	BALASORE RANGE	AA-284/BA-2003-04 DTD.28.02.2004	427, 428, 429, 430 AND 431 OF 2004-05, DTD.28.02.2004	U/S 12(5) OF TH E OST	2002-03	PARTY		APPEALS ARE DISMISSED.
6	M/S. FAIRDEAL SUPPLIES PVT LIMITED	BARBIL CIRCLE	AA-279-KJBC/2010-2011,DT. 08.04.2011	43ET/2011-2012, DT. 25.02.2019	ET	01.04.2005-31.03.2007	PARTY	4305603	APPEAL IS DISMISSED AND THE ORDER OF FAA IS CONFIRMED .
7	M/S. N.K.BHOJANI PVT LIMITED	BARBIL CIRCLE	AA-65/KJBC/2008-2009,DT.27.01.2010	86C/2009-2010,DT.19.02.2019	CST	2004-2005	PARTY	8346183	APPEAL IS PARTLY ALLOWED AND THE MATTER IS REMANDED TO LAA FOR AFRESH ASSESSMENT .
8	M/S. LAFARGE INDIA PVT LIMITED	BBSR RANGE	AA-266 & 268/ACST/ASSMT/BB SR/2007-2008,DT.20.06.2011	02 & 03E/2012-2013,DT.11.03.2019	ET	2003-2004 & 2004-2005	STATE	REVERSED THE FINDING	APPEALS ARE ALLOWED AND THE MATTER IS REMITTED BACK TO LAA FOR RECOMPUTATION OF TAX LIABILITY.

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9	M/S. LAFARGE INDIA PVT LIMITED	BBSR RANGE	AA-290/JCST/ASSESSMENT/BBSR/2009-2010,DT.13.06.2011	01E/2012-2013,DT.11.03.2019	ET	01.04.2005-31.03.2007	STATE	DELETED THE TAX LIABILITY	APEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO LAA FOR RECOMPUTATION OF TAX LIABILITY.
10	M/S. ANUPAM INDUSTRIES	BBSR-I CIRCLE	AA-246/BH-I/2004-2005 DT12.08.2005	1445/2005-2006,DT.01.03.2019	OST	2000-2001	STATE	SET-ASIDE THE ORDER	THE APPEAL OF THE REVENUE IS ALLOWED .
11	M/S. BOYANCE INFRASTRUCTURE PVT LIMITED	BBSR-I CIRCLE	AA-210/OVAT/DCST/BH-I/2013-2014,DT.16.03.2015	38V/2015-2016,DT.25.02.2019	VAT	01.04.2011-31.03.2013	STATE	REFUND OF RS. 28604214	THE APPEAL OF THE REVENUE IS ALLOWED IN PART AND ORDER OF FOR A BELOW IS SET-ASIDE WITH REMANDED BACK TO LAA FOR AFRESH ASSESSMENT .
12	RELIANCE TELECOM LIMITED	BBSR-II CIRCLE	AA-ET/70/108111011000137/BHII/2010-2011,DT	148E/2011-2012,DT01.03.2019	ET	12/2007-09/2009	PARTY	CONFIRMED THE ORDER	APEAL IS ALLOWED ON CONTEST AND MATTER IS REMITTED BACK TO LAA FOR INITIATION OF AFRESH ASSESSMENT.
13	M/S. SCIENTIFIC TRADERS	BBSR-II CIRCLE	AA-108271211000193,DT.01.008.2013	120ET/2013-2014,DT.11.03.2019	ET	01.04.2005-31.12.2010	PARTY	571152	APEAL IS FAILED AND ORDER OF FAA IS UPHELD .
14	M/S. SCIENTIFIC TRADERS	BBSR-II CIRCLE	AA-106271211000192,DT.01.08.2013	186V/2013-2014,DT.11.03.2019	VAT	01.04.2005-31.12.2010	PARTY	1585599	APEAL IS FAILED AND ORDER OF FAA IS UPHELD .
15	M/S. MAX CARE LABORATORIES LIMITED	BBSR-II CIRCLE	AA-1061107110000033,DT05.02.2008	48V/2008-2009,DT13.03.2019	VAT	01.04.2005-31.01.2006	STATE	REDUCED TO RETRUN FIGURE	APEAL IS PARTLY ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE WITH FIXING THE TAX LIABILITY TO RS.471198.

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16	M/S. AANGAN	BBSR-II CIRCLE	AAV-06/2013-2014,DT.31.01.2014	48V/2014-2015,DT.01.03.2019	VAT	03/2012-08/2012	PARTY	2008588	APPEAL IS ALLOWED IN PART AND TAX DEMAND AS RAISED BY THE FORUM BELOW IS CONFIRMED AND WITH IMPOSITION OF PENALTY REDUCED TO ONE TIME.
17	M/S. AKSHAY KUMAR PUJHARI	BHANJANAGAR CIRCLE	AA-161/2008-2009,DT.17.08.2012	45/2012-2013,DT.01.03.2019	OST	2004-2005	PARTY	REFUND OF RS.669946	APPEAL IS DISMISSED .
18	M/S NCCF (I) LTD.	CUTTACK I RANGE	AA-36(C)/CUIE/98-99	36(C)/2002-03		2002-03	PARTY		APPEAL IS DISMISSED.
19	M/S NCCF (I) LTD.	CUTTACK I RANGE	AA/634/CUIE/98-99	641/2002-03	U/S 151		PARTY		APPEAL IS DISMISSED.
20	M/S P.K.MOHAPATRA & ASSOCIATES	CUTTACK I RANGE	AA-335/CUIW/2006-07, DTD.08.06.2010	283 OF 2010-11 DTD.20.03.2019	U/S 12(4) OF THE OST	2002-03	PARTY	366309	APPEAL IS ALLOWED AND THE MATTER IS REMANDED BACK TO LAA FOR AFRESH ASSESSMENT .
21	M/S. ASK CONSTRUCTIONS	CUTTACK-I RANGE	AA-OVAT-1/CUIC/2012-2013,28.02.2013	106V/2013-2014,DT01.03.2019	VAT		PARTY	1152605	APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO FAA FOR REDETERMINATION OF NATURE OF GOODS .
22	M/S. INDIAN FARMERS FERILIZERS CO-OPERATIVE LIMITED	CUTTACK-II RANGE	AA-CUII-16/2010-2011 DT. 15.09.2014	184V/2014-2015,DT.25.02.2019	VAT	01.11.2006-31.10.2008	PARTY	11254266	APPEAL IS ALLOWED AND THE MATTER IS REMANDED BACK TO LAA FOR AFRESH ASSESSMENT.
23	M/S. INDIAN FARMERS FERILIZERS CO-OPERATIVE LIMITED	CUTTACK-II RANGE	AA-CUII/JCST/484/2012-2013,DT.27.11.2014	287V/2014-2015 & 359V/2014-2015,DT.25.02.2019	VAT	01.11.2008-31.10.2010	STATE & PARTY	4682077	THE IMPUGNED ORDER OF FAA IS SET-ASIDE WITH DIRECTION TO LAA FOR AFRESH ASSESSMENT .
24	M/S.FEILD MOTORS	CUTTACK-II RANGE	AA-CUII/142/2007-2008,DT.06.12.2013	347V/2013-2014,DT.28.02.2019	VAT	01.04.2005-28.02.2007	PARTY	2069083	ORDER OF FAA IS CONFIMED .

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25	M/S. GODREJ SARALEE LIMITED	CUTTACK-II RANGE	AA-24E/JCST/CUII/2010-2011,DT.	57E/2013-2013,DT.26.02.2019	ET	01.04.2005-31.12.2008	PARTY	APPEAL IS DISMISSED	APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS REVERSED AND THE MATTER IS REMITTED BACK TO LAA FOR A LIMITED PURPOSE.
26	M/S. KRISHNA PADDY AND FOOD PRODUCTS PVT LIMITED	DHENKANAL CIRCLE	AA-CUII/AA-DL-33/2004-2005,DT.11.06.2012	61/2013-2014,DT.13.03.2019	OST	2003-2004	STATE	201696	APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESMSNET.
27	M/S. SRI RAM CHANDRA PUJHARI	GANJAM RANGE	AA-44/2008-2009,DT.19.07.2013	73/2013-2014,DT.01.03.2019	OST	2003-2004	STATE	12224496	APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSEMENT.
28	M/S. RAMAYA ENTERPRISES	GANJAM-I CIRCLE	AA-E-31/2014-2015,DT.28.11.2014	184E/2014-2015,DT.20.02.2019	ET	01.04.2011-31.03.2013	PARTY	REJECTED THE APPEAL	PETITION FOR WITHDRAWING SECOND APPEAL IS ALLOWED.
29	M/S. RAMAYA ENTERPRISES	GANJAM-I CIRCLE	AAV-52/2014-2015,DT.28.11.2014	332V/2014-2015,DT20.02.2019	VAT	01.04.2011-31.03.2013	PARTY	REJECTED THE APPEAL	PETITION FOR WITHDRAWING SECOND APPEAL IS ALLOWED.
30	M/S. ROHIT FERROTECH LIMITED	JAJPUR CIRCLE	AA-283-CU-IIIET/2010-2011,DT. 28.03.2012	55ET/2012-2013,DT.27.02.2019	ET	01.04.2007-31.03.2008	STATE	105355.7	APPEAL IS DISMISSED.
31	M/S. SHREE BALAJI ENGICONS (P) LIMITED	JHARSUGUDA CIRCLE	API/JSJG/CST/2008-2009,DT.15.10.2008	76(C) OF 2008-09 DTD.18.03.2019	10-A OF CST ACT	2004-05	PARTY	2572029	APPEAL IS ALLOWED AND THE ORDER OF ASSESSMENT IS QUASHED .
32	M/S. J.K.PAPER LIMITED	KORAPUT -II CIRCLE	AAE-KOII/73/2003-2004,DT31.03.2005	390E/2005-2006 & 391E/2005-2006	ET	2000-2001 & 2002-2003	STATE		APPEALS ARE DISMISSED.
33	M/S. BHARAT SANCHAR NIGAM LIMITED	KORAPUT RANGE	AA-KOI/204-205/2006-2007,DT.	120 & 121/2008-2009,DT. 20.02.2019	OST	2003-2004	PARTY	CONFIRMED THE ORDER	APPEALS ARE DISMISSED.
34	M/S. J.K. PAPER LTD.	KORAPUT RANGE	AA-37 & 38 /VAT/ACST/KORAPUT /2007-2008,DT.20.11.2008	82C/2008-2009 & 83C/2008-2009,DT. 18.02.2019	CST	01.07.2006-30.09.2006	PARTY	TAX DEMAND WAS REDUCED	APPEALS ARE ALLOWED AND THE IMPUGNED ORDER OF FAA IS HEREBY SET-ASIDE AND THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT .

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35	M/S.J.K.PAPER LIMITED	KORAPUT RANGE	AAC/KOII/70/2004-2005,DT.30.12.2005	152C/2005-2006,DT.18.02.2019	CST	2003-2004	STATE	4959359	APPEAL IS DISMISSED.
36	M/S.WORLD LINK CORPORATION	ROURKELA-II CIRCLE	AA-7/RL-II/2007-2008,DT.16.01.2008	236/2008-2009,DT.20.02.2019	OST	2003-2004	PARTY	CONFIRMED THE ORDER	APPEAL IS DISMISSED.
37	M/S.AJAYA MINERALS AND STEEL	ROUREKELA-I CIRCLE	AA-249/RL-I/2005-2006,DT.24.04.2006	732/2006-200,DT.13.03.2019	OST	2004-2005	STATE	DELETED THE TAX LIABILITY	APPEAL IS DISMISSED.
38	M/S. KEDIA CARBON PVT. LIMITED	ROUREKELA-II CIRCLE	AA-13/RL-II/C/2010-2011,DT.21.03.2012	30C/2012-2013,DT.27.02.2019	CST	2005-2006	PARTY	748410	APPEAL IS ALLOWED AND THE IMPUGNED ORDER OF FAA IS SET-ASIDE WITH QUASHING OF ORDER OF LAA.
39	M/S ENGINEERING PROJECT(INDIA) LTD.	ROURKELA	AA-488(RL-I) OF 2003-04, DTD.26.03.2004	352 /2004-05, DTD.26.02.2019	U/S 12(4) OF THE OST	2000-01	PARTY	CONFIRMED THE ORDER	THE APPEAL IS DISMISSED.
40	M/S. IDCOL CEMENT LIMITED	SAMBALPUR - II CIRCLE	AA-27/BGH/ET/2008-2009,DT. 25.02.2009	41E/2009-2010 & 42E2009-2010,DT.25.02.2019	ET	2001-2002 ,2003-& 2004	PARTY	ORDERS ARE CONFIRMED	THE APPEALS ARE ALLOWED AND THE MATTERS ARE REMANDED TO LAA FOR AFRESH ASSESSMENT.
41	M/S KEDARNATH KHANDELWAL	SAMBALPUR RANGE	AA-172(SA-II) OF 2004-05, DTD.19.10.2015	1947/2005-06, 2109/2005-06, DTD.18.02.2019	U/S 12(8) OST	1997-98	STATE	REMANDED THE MATTER TO LAA FOR RECOMPUTATION OF TAX	THE APPEALS ARE DISMISSED.
42	M/S. JYOTI TRASFORMER	SAMBALPUR-I CIRCLE	AA-162/SA-I/20012002 & AA-163/SAI/2001-2002 & AA-163/SAI/2001-2002.DT26.02.2002	396/2002-2003,397/2002-2003 & 398/2002-2003,DT.20.03.2019	OST	1995-1996,1996-97 & 1997-98	STATE	REVERSED THE FINDING	THE APPEALS ARE DISMISSED.
43	M/S ORISSA SPINNING MILLS	SUNDARGARH RANGE	AA-56(RL-II-C)/2005-06, DTD.30.05.2006	89(C) OF 2006-07, DTD.19.03.2019	12(4) OF THE CST	2001-02	PARTY	937842	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER OF FAA IS CONFIRMED .
44	M/S MODI CONSTRUCTION CO.	ANGUL RANGE	AA-132/DL/97-98 DTD.25.04.2011	57 OF 2011-2012, DTD.11.03.2019	U/S 12(4) OF THE OST	1994-95	STATE	REFUND OF RS.703487	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER OF FAA IS CONFIRMED .

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45	M/S PRATAP CHANDRA PARIDA	PURI RANGE	AA-23/OVAT/PURI /2012-13, DTD.22.04.2013	155(V) OF 2013-14 & 172(V) OF 2013-14, DTD.01.03.2019	U/S 42 OF THE OVAT ACT	01.04.2009 TO 31.03.2011	PARTY	REFUND OF RS.5401770	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE WITH REMITTED BACK TO LAA FOR AFRESH ASSESSMENT.
46	M/S NATIONAL ENTERPRISES	JAJPUR RANGE	AA-38/KJCB/2003-2004,DT.06.11.2004	85(C)/2005-06, DTD.18.02.2019	12(5) OF THE CST	1999-2000	PARTY	658555	THE APPEAL IS PARTLY ALLOWED AND THE ORDER OF FAA SET-ASIDE WITH DIRECTION TO LAA FOR AFRESH ASSESSMENT .

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DIVISION & SINGLE BENCH

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1	M/S PRABHULAL LALJI & SONS	BALASORE CIRCLE	AA.236-BA-1997-98(OST), DTD.25.01.2014	02 OF 2014-15, DTD.15.03.2019	U/S 12(8) OF THE OST	1990-91	STATE	5263	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER OF FAA IS SET-ASIDE .
2	M/S KIRAN ENTERPRISES	BALASORE RANGE	AA-288/BA-1999-2000(OST), DTD.11.07.2017	24 OF 2017-18, DTD.02.03.2019	U/S 12(4) OF THE OST ACT, 1947	1995-96	STATE	16000	THE APPEAL IS DISMISSED.
3	M/S B.K. ENTERPRISES	BALASORE RANGE	AA-70/MB-2016-17(VAT), DTD.17.05.2017	189(V)/2017-18, DTD.16.03.2019	U/S 42 OF THE OVAT ACT	01.04.2010 TO 31.03.2015	STATE	5662	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE TO THE DIRECTION TO LAA FOR AFRESH ASSESSMENT .
4	M/S DEY TRADING	BALASORE RANGE	AA-19/BA-2014-15(OST) DTD.21.11.2016	34 OF 2016-17, DTD.02.03.2019	U/S 12(4) OF THE OST ACT	2004-05	PARTY	REDUCED TO RETURN FIGURE	APPEAL IS ALLOWED AND THE ORDER OF FAA IS REVERSED .
5	M/S SURAJMAL HANUMAN PRASAD	BALASORE RANGE	AA-700/MB-1993-94(OST) DTD.06.07.2013	75 OF 2013-14, DTD.07.03.2019	U/S 1(4) OF THE OST ACT, 1947	1992-93	STATE	TAX DEMAND WAS REDUCED	THE APPEAL IS DISMISSED.
6	M/S SWAL CORPORATION LTD.	BHUBANESWAR RANGE	AA-106221422000020/BH1/2015-16, DTD.31.01.2017	10(V) OF 2017-18 & 4(V) OF 2017-18, DTD.11.03.2019	U/S 42(4) OF THE OVAT	MAY 2012 TO 2013	PARTY & STATE	82550	THE APPEALS ARE ALLOWED AND MATTERS IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT.
7	M/S ZENITH ELEVATOR COMPANY PVT. LTD.	BHUBANESWAR RANGE	AA-106111311000036 DTD.31.05.2014	214(V)OF 2014-15, DTD.16.03.2019	U/S 42 OF THE OVAT ACT	01.04.2008 TO 31.03.2011	STATE	25569	THE MATTER IS REMADED BACK TO LAA FOR AFRESH ASSESSMENT .
8	M/S HAVELLS INDIA LTD.	BHUBANESWAR RANGE	AA-108221622000249, DTD.27.02.2017	18(ET) OF 2017-18, DTD.20.03.2019	9(C) OF THE OET ACT	04/15 TO 03/16	STATE	14781807	THE APPEAL FILED BY THE REVENUE IS ALLOWED AND THE ORDER OF JCST IS MODIED.

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9	M/S MAA BARABHUAJA TIMBER DEPOT	BHUBANESWR II CIRCLE	AA-106111011000097/BH-II, DTD.30.12.2008	208(V) OF 2011-2012, DTD.16.03.2019	U/S 42(3) OF THE OVAT	27.01.2006 TO 31.12.2008	PARTY	619062	THE APPEAL IS DISMISSED AND THE ORDER OF DCST IS CONFIRMED .
10	M/S MILAN CLOTH STORE	BOLANGIR RANGE	AA-06(SON)OF 2013-14 DTD.15.05.2014	125(V) OF 2014-15, DTD.08.03.2019	U/S 43 OF THE PVAT ACT 2004	01.04.2008 TO 31.03.2012	PARTY	312373.92	THE APPEAL IS ALLOWED IN PART AND MATTER IS REMITTED BACK TO LAA FOR RECOMPUTATION TAX LIABILITY.
11	M/S CARE STREAM HEALTH(I) PVT. LTD.	CUTTACK I RANGE	AA-(ET)21/CUICT/2012-13, DTD.16.09.2014	176(E) OF 2014-15, DTD.16.02.2019	U/S 9C OF THE OET ACT	30.04.2007 TO 17.12.2007	PARTY	174357	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE .SINCE ASSESSMENT IS BARRED BY LIMIT THE SAME IS NOT SUSTAINABLE .
12	M/S CARE STREAM HEALTH(I) PVT. LTD.	CUTTACK I RANGE	AA-(VAT)19/CUICT/2012-13, DTD.16.09.2014	310(V) OF 2014-15, DTD.16.02.2019	U/S 42 OF THE OVAT ACT	30.04.2007 TO 17.12.2007	PARTY	114188	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE .SINCE ASSESSMENT IS BARRED BY LIMIT THE SAME IS NOT SUSTAINABLE .
13	M/S BANABASI PANDA	CUTTACK II RANGE	AA/365/CUIIJ/2007-08, DTD.09.04.2015	28 OF 2015-16, DTD.15.03.2019	U/S 12(4) OF THE OST ACT, 1947	2003-04	STATE	183411	THE APPEAL IS ALLOWED.
14	M/S JAGANNATH COMPANY	GANJAM RANGE	AAE-14/2015-16, DTD.21.01.2017	206(ET) OF 2016-17, DTD.16.03.2019	U/S 9(C) OF THE OET	01.04.2012 TO 31.03.2014	STATE	464074	THE APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO ASSESSING AUTHORITY FOR AFRESH ASSESSMENT .
15	M/S SIVA SHAKTI SPONGE IRON LTD.	MAYURBHANJ CIRCLE	AA-354/MB-2007-08(OST), DTD.12.01.2017	3 OF 2017-18, DTD.08.03.2019	U/S 23(3) OF THE OST	2002-03	PARTY	98945	THE APPEAL IS PARTLY ALLOWED AND THE ORDER OF THE DCST IS SET-ASIDE AND THE LAA IS DIRECTED TO RECOMPUTE THE TAX LIABILITY .
16	M/S ROYAL CASHEW	NABARANGPUR CIRCLE	AAE(NGP)/14-15 DTD.14.05.2015	82(ET) OF 2015-16, DTD.08.03.2019	U/S 9C OF THE OET ACT	01.04.2007 TO 31.03.2013	STATE		THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE.
17	M/S SAJAN TRADING CO.	PURI RANGE	AA-255(PUII)04-05 DTD.14.02.2005	463 OF 2005-06, DTD.08.03.2019	U/S 23(1) OF THE OST ACT 1947	2002-03	STATE	REDUCED TO NIL	THE APPEAL SANS MERIT HENCE DISMISSED.

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18	M/S J.M.STEEL TRADERS	ROURKELA I CIRCLE	AA-121(RL-II-C) OF 2009-10, DTD.22.11.2012	15(C)/2013-14, DTD.08.03.2019	U/S 12(4) OF THE CST ACT, 1957	2005-06	PARTY	LKJHIUIOP	THE APPEAL IS DISMISSED.
19	M/S GITANJALI CEMENT PRODUCTS	ROURKELA II CIRCLE	AA V 12 ET OF 2013-14, DTD.25.07.2017	146(ET) OF 2017-18, DTD.08.03.2019	U/S 9C OF THE OET ACT	01.04.2007 TO 31.03.2012	PARTY	14354	APPEAL IS ALLOWED .
20	M/S MODERN DEALER	SAMBALPUR RANGE	AA-170/SAII/CST/07-08, DTD.04.07.2009	29(C)/2009-10, DTD.07.03.2019	U/S 12(5) OF THE CST	2003-04	PARTY	28113	THE APPEAL IS ALLOWED AND THE MATTER IS REMITTED BACK TO FAA FOR CONSIDERATION OF LIMITED PURPOSE.
21	M/S KANSAI NEROLAC PAINTS LTD.	CUTTACK-I	AA-CUI-44/09-10, DTD.22.11.2016	132(V) OF 2017-18, DTD.23.03.2019	U/S 42 OF THE OVAT ACT	15.12.2007	PARTY	4286290	THE APPEAL IS ALLOWED IN PART AND MATTER IS REMITTED BACK TO FAA FOR RECOMPUTATION TAX LIABILITY.
22	M/S.INDIA TUBE MILLS AND METAL INDUSTRIES LIMITED	ANGUL RANGE	AA-106211521000002,D T.25.11.2016.	344V/2016-2017,DT.15.03.2019	VAT	25.03.2011-31.03.2014	STATE	REFUND OF Rs.189369	APPEAL IS PARTLY ALLOWED AND THE ORDER OF LD. DCST IS SET-ASIDE AND THE MATTER IS REMITTED TO LAA FOR RECOMPUTATION.
23	M/S. TAYAL PLASTIC INDUSTRIES	CUTTACK-I RANGE	AA-10612142000067,DT.29.08.2015	289V/2015-2016,DT.23.02.2019	VAT	01.04.2011-31.03.2013	PARTY	6997	APPEAL IS DISMISSED.
24	M/S. P.DURGA RAO	KORAPUT RANGE	AA-NGP/29/2008-2009,DT.02.02.2012	308V/2012-2013,DT.23.02.2019	VAT	01.04.2005-31.03.2007	STATE	54051	APPEAL IS DISMISSED.
25	M/S. K. ISWAR RAO & SONS	KORAPUT-I CIRCLE	AA-KOI/222/2006-2007,DT30.11.2007	1301/2007-2008,DT.23.02.2019	OST	2004-2005	STATE	1907	APPEAL IS DISMISSED.
26	M/S. DURGA ALUMINIUM INDUSTRIES	ROURKELA-II CIRCLE	AA-V-3ET/2014-2015,DT20.06.2017	102ET/2017-2018,DT.23.02.2019	ET	01.04.2011-31.03.2012	STATE	52941	THE APPEAL IS DISMISSED.
27	M/S. SHANKAR STEEL CORPPORATION	BBSR RANGE	AA-106221211000163,D T. 18.06.2014	166V/2014-2015,DT.0.03.2019	VAT	01.04.2009-31.05.2011	PARTY	237026	THE APPEAL IS ALLOWED ON CONTEST AND THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT .

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
28	M/S. CHOUDHURY BROTHERS	CUTTACK-I EAST CIRCLE	AA-106121512000094,DT.30.01.2016	30V/2016-2017,DT.08.03.2019	VAT	01.04.2012-31.03.2014	STATE	REDUCED TO RETURN FIGURE	APPEAL IS PARTLY ALLOWED AND THE MATTE RIS REMANDED TO LAA FOR AFRESH ASSESSMENT .