

Second Appeal Order Disposal Status for orders received in May-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/REFUNDED (BY 1ST APPELLATE AUTHORITY)	Result of Second Appeal Order
1	M/S B.K. CONSTRUCTION & CO.	ASSESSMENT UNIT TITILAGARH, BALANGIR RANGE	AA-19(BPII) OF 2006-07, DTD.09.11.2006	1907 OF 2006-07, DTD.16.04.2019	U/S 12(4) OF OST ACT, 1947	2004-05	STATE	776848	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER PASSED BY FAA IS SET-ASIDE. THE MATTER IS REMITTED BACK TO LAA FOR FRESH ASSESSMENT.
2	M/S B.K. CONSTRUCTION	BALANGIR RANGE	AA-3(BPII) OF 2001-02, DTD.30.06.2002	1169 OF 2002-03, DTD.16.04.2019	U/S 12(5) OF OST ACT	1999-2000	STATE	254221	THE APPEAL IS DISMISSED
3	M/S ANKITA OIL MILL	BHUBANESWAR	AA.52,53 & 90/ACST/ASSESSMENT BH I/2002-03, DTD.31.10.2008	626 OF 2008-09, 627 OF 2008-09 & 78(C) OF 2008-09, DTD.22.04.2019	OST/CST	1998-99, 1999-2000	PARTY	FOR THE PERIOD 1998-99 DEMAND WAS REDUCED TO RS.3649381.00 AND FOR 1999-2000 ADDITIONAL DEMAND OF RS.1026869.00 WAS RAISED	THE APPEALS ARE ALLOWED AND ORDER OF ASSESSMENTS ARE QUASHED.
4	M/S THE INDUSTRIAL DEVELOPMENT CORPORATION	BHUBANESWAR II CIRCLE	AA-403/BH-II/2006-07, DT.25.07.2007	825 OF 2007-08, DT.02.05.2019	U/S 12(8) OF THE OST ACT, 1947	2002-03	PARTY	17188380	THE APPEAL IS DISMISSED
5	M/S VOLTAS LTD.	CUTTACK I RANGE	AA-CUIW-27/2000-01, DTD.28.12.2010	267/2010-11, DTD.15.05.2019	23(3) OF THE OST	1997-98	PARTY	ALLOWED THE APPEAL IN PART	THE APPEAL IS PARTLY ALLOWED AND LAA IS DIRECTED TO COMPLETE THE ASSESSMENT AFRESH KEEPING IN VIEW OF OBSERVATION MADE BY HON'BLE OSTT.
6	M/S AFCONS INFRASTRUCTURE LTD.	CUTTACK II RANGE	AA 174(CU-II-J)02-03, DTD.15.09.2003	2207 OF 2003-04, DTD.22.04.2019	U/S 12(4) OF OST ACT, 1947	1998-99	PARTY	5179044	THE APPEAL IS PARTLY ALLOWED AND LAA IS DIRECTED TO COMPLETE THE ASSESSMENT AFRESH KEEPING IN VIEW OF OBSERVATION MADE BY HON'BLE OSTT.
7	M/S POLUTECH ENGINEERING	CUTTACK II RANGE	AA-CUII/438/JCST/2012-13, DTD.31.10.2012	94(C) OF 2012-13 & 12(C) OF 2013-14, DTD.22.04.2019	7A OF THE CST(O) RULES, 1957 & U/R 12(3)(F) OF THE CST(O)	01.02.2009 TO 30.06.2010	PARTY/STATE	698390	THE APPEAL PREFERRED BY THE STATE IS DISMISSED AND THE APPEAL PREFERRED BY THE DEALER ASSESSEE IS ALLOWED IN PART.

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8	M/S DIVISIONAL FOREST OFFICER	DHENKANAL CIRCLE	AA-410/DL/2004-05, DTD.22.12.2005	2173 OF 2005-06, DTD.16.05.2019	12(4) OF THE OST ACT, 1947	2001-02	PARTY	791128	THE APPEAL IS ALLOWED AND THE ORDER OF FORUM BELOW IS SET-ASIDE.
9	M/S BERHAMPUR COLD STORAGE (P) LTD.	GANJAM I CIRCLE	AA-(VAT) 68/2011-12, DTD.05.07.2013	203(VAT) OF 2013-14, DTD.22.04.2019	U/S 42 OF OVAT ACT	01.04.2005 TO 30.11.2007	PARTY	REFUND OF RS.396066.00	THE APPEAL IS ALLOWED IN PART AND THE ORDER OF LD. JCST IS SET-ASIDE WITH REMAND BACK OF THE ORDER TO LAA FOR AFRESH ASSESSMENT.
10	M/S BERHAMPUR COLD STORAGE (P) LTD.	GANJAM I CIRCLE	AA-(E) 35/2011-12, DTD.29.06.2013	126(ET) OF 2013-14, DTD.22.04.2019	U/S 9 C OF OET ACT	01.04.2005 TO 30.11.2007	PARTY	353399	THE APPEAL IS ALLOWED IN PART AND THE ORDER OF LD. JCST IS SET-ASIDE WITH REMAND BACK OF THE ORDER TO LAA FOR AFRESH ASSESSMENT.
11	M/S BERHAMPUR COLD STORAGE (P) LTD.	GANJAM RANGE	AA-(C) 09/2011-12, DTD.29.06.2013	59(C) OF 2013-14, DTD.22.04.2019	U/S 12(3) (2) OF CST ACT	01.04.2005 TO 30.11.2007	PARTY	6747401	THE APPEAL IS ALLOWED IN PART WITH DELETION OF PENALTY.
12	M/S PARADEEP CARBONS LTD.	JAGATSingHPUR CIRCLE	AA-42/CUIIJ/2006-07, DTD.09.08.2007	132(C) OF 2007-08, DTD.29.04.2019	12(5)OF THE OCST(O) RULES, 1957	2004-05	PARTY	SET-ASIDE THE ORDER	AS REASSESSMENT PROCEEDING HAS ALREADY BEEN COMPLETED ON THE BASIS OF THE OBSERVATION MADE BY FAA, THE PRESENT APPEAL BECOME INFRACTUOUS.
13	M/S NILACHAL ISPAT NIGAM LTD.	JAJPUR RANGE	AA-233/CUIII(ET)-06-07, DTD.18.03.2008 & AA-235/CUIII(ET)-06-07, DTD.18.03.2008	156(E) OF 2008-09 & 157(E) OF 2008-09, DTD.24.04.2019	RULE 3(4)(b) OF THE OET, 1999	2002-03 & 2003-04	PARTY	22358716 & 7778981	THE APPEALS ARE ALLOWED AND THE MATTER IS REMITTED BACK TO LAA FOR AFRESH ASSESSMENT.
14	M/S SUN COMPUTERS	KORAPUT RANGE	AAV(RGD)05/10-11, DTD.31.07.2010	161(V)/2010-11, DTD.15.05.2019	U/S 42 OF OVAT ACT, 2004	01.04.2005 TO 31.01.2009	STATE	61365	THE APPEAL IS DISMISSED AND THE ORDER OF THE FAA IS CONFIRMED.
15	M/S MUNDA GAS SERVICE	SAMBALPUR I CIRCLE	AA-84(SAI) OF 2003-04, DT.29.11.2003	2499 OF 2003-04, DT.15.05.2019	U/S 12(4) OF THE OST ACT, 1947	1999-2000	PARTY	821618	THE ORDER OF 1ST APPELLATE AUTHORITY IS CONFIRMED.
16	M/S JAI JAGDAMBE SPUN PIPES	SAMBALPUR I CIRCLE	AA.171(SAI) OF 2001-02, DT.26.06.2002	767 OF 2002-03, DT.29.05.2019	U/S 12(8) OF THE OST ACT	1998-99	PARTY	999273	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER OF LD ACST STANDS SET-ASIDE.
17	M/S SHREE BALAJI ENGICONS(P) LTD.	SAMBALPUR III CIRCLE (JHARSUGUDA CIRCLE)	AA-8(SAIII)/2004-05, DTD.07.02.2005	367 OF 2005-06, DTD.08.04.2019	12(4) OF THE OST ACT, 1947	2002-03	PARTY	REFUND OF 834128	THE APPEAL IS DISMISSED

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18	M/S GENERAL MANAGER, DEPTT. OF TELECOMMUNICATION SERVICE	SAMBALPUR RANGE	AA 385(SAI) OF 2006-07,AA 386(SAI) OF 2006-07, AA 387(SAI) OF 2006-07,AA 388(SAI) OF 2006-07, AA 389(SAI) OF 2006-07, AA 390(SAI) OF 2006-07, DTD.14.11.2006	1626 OF 2006-07, 1627 OF 2006-07, 1628 OF 2006-07, 1629 OF 2006-07, 1630 OF 2006-07 & 1631 OF 2006-07, DTD.25.04.2019	U/S 12(4) OF OST ACT, 1947	1998-99, 1999-2000, 01.04.2000 TO 30.09.2000, 01.10.2000 TO 31.03.2001 & 2002-03	PARTY		THE APPEALS ARE DISMISSED
19	M/S BANSAL TRADING CO.	SAMBALPUR RANGE	AA-3(SAI-ET) OF 2005-06, DTD.14.08.2008	237(ET) OF 2008-09, DTD.11.04.2019	OST ACT & OET ACT	2003-04	PARTY	44386	THE APPEAL IS DISMISSED
20	M/S SHREE MAHALAXMI RICE INDUSTRIES(P) LTD.	SAMBALPUR RANGE	AA-87(SA-II)/1999-2000, DTD.24.07.2002	846 OF 2002-03, DTD.20.05.2019	U/S 12(4) OF THE OST ACT, 1947	1998-99	PARTY	537166	THE APPEAL IS ALLOWED AND THE ORDER OF FAA IS SET-ASIDE WITH REMAND BACK OF MATTER TO LAA FOR AFRESH ASSESSMENT.
21	M/S AGRASEN SPONGE PVT. LTD.	SUNDARGARH RANGE	AAV.2/2011-12, DT.15.11.2012	248(V) OF 2012-13, DT.08.05.2019	OVAT		STATE	413340	THE APPEAL IS DISMISSED AND THE ORDER OF LD DCST STANDS CONFIRMED.
22	M/S AGRASEN SPONGE PVT. LTD.	SUNDARGARH RANGE	AAV.2ET/2011-12, DT.15.11.2012	167(E) OF 2012-13, DT.08.05.2019	U/S 9(C)OF THE OET	01.04.2005 TO 31.03.2008	STATE	424682	THE APPEAL FILED BY THE STATE IS DISMISSED AND THE ORDER OF LD DCST STANDS CONFIRMED.

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DIVISION & SINGLE BENCH

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1	M/S NANDA CONSTRUCTION	ANGUL RANGE	AA/337(V)/DCST(ASST.)ANGUL/2014-15, DTD.30.11.2017	44(V)/18, DTD.18.05.2019	OVAT	01.04.2011 TO 31.03.2013	STATE	RE-DETERMINED THE DEDUCTION ALLOWED	THE APPEAL IS DISMISSED
2	M/S SAI ENTERPRISES	BALANGIR RANGE	AA-02(SON) OF 2016-17, DTD.30.03.2017	44(V) OF 2017-18, DTD.27.04.2019	U/S 42 OF THE OVAT ACT, 2004	01.11.2008 TO 30.11.2010	PARTY	43263	PENALTY FOR WRONG CLAIM FOR ITC IS RESTORED
3	M/S NILAGIRI ENGINEERING CO-OPERATIVE	BALASORE CIRCLE	AA-24/BA-2016-17(VAT), DTD.23.11.2017	34(V)/2018, DTD.26.04.2019	U/S 42 OF THE OVAT ACT, 2004	01.04.2010 TO 31.03.2014	STATE	REFUND OF RS.1283914.00	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE WITH REMITTED BACK TO LAA FOR ASSESSMENT AFRESH
4	M/S FYARO TRANSFORMER	BALASORE CIRCLE	AA-307-BA-1998-99(OST), DTD.07.01.2014	03/2014-15, DTD.27.04.2019	U/S 12(8) OF THE OST ACT, 1947	1995-96	STATE	REDUCED TO NIL	THE APPEAL IS ALLOWED ON CONTEST WITH ENHANCEMENT OF GTO BY RS.70651.00 AND CALCULATION OF TAX LIABILITY ACCORDINGLY.
5	M/S UTKAL FLOUR MILL(P) LTD.	BALASORE CIRCLE	AA-182/BA-2016-17(VAT), DTD.24.05.2017	187(V)/2017-18, DTD.20.04.2019	U/S 42 OF THE OVAT ACT	01.09.2009 TO 31.03.2010 & 01.04.2011 TO 30.08.2012	STATE	DEMAND REDUCED TO RETRUN FIGURE	THE APPEAL IS ALLOWED IN PART AND IT IS ORDERED THAT THE DEALER IS LIABLE TO REVERSE ITC AS DETERMINED BY FAA WITH IMPOSITION OF PENALTY.
6	M/S TARA TARINI RUBBER INDIA(P) LTD.	BALASORE CIRCLE	AA-33/BAC/1999-2000, DTD.31.08.2002	205(C)/ OF 2002-03 EARLIER 1091 OF 2002-03, DTD.04.04.2019	U/R 22 OF THE CST, 1957	1996-97	PARTY	REJECTED THE APPEAL	THE APPEAL IS DISMISSED
7	M/S GUPTA POWER INFRASTRUCTURE LTD.	BHUBANESWAR I CIRCLE	AA(C)-107221622000274/BH-I/2016-17, DTD.30.11.2017	113(C) OF 2017-18 & 2(C) OF 2018, DTD.26.04.2019	U/S 6(2) OF THE CST	01-04-13 to 31-03-15	STATE/PARTY	1657793	THE APPEAL IS ALLOWED WITH DIRECTION TO THE DEALER TO PAY INTEREST CALCULATED FOR THE DATE OF ASSESSMENT ON THE TAX DUE.
8	M/S MAX INTERNATIONAL	BHUBANESWAR III CIRCLE	AA-(VAT)-10/2015-16, DTD.18.01.2017	399(V)OF 2016-17, DTD.10.05.2019	U/S 42(5) OF THE OVAT ACT	01.04.2011 TO 31.03.2011	PARTY	376575	THE APPEAL IS ALLOWED IN PART AND MATTER IS SET-ASIDE WITH DIRECTION TO LAA FOR RE-ASSESSMENT.

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9	M/S AKZO NOVEL INDIA LTD.	BHUBANESWAR RANGE	AA(CST)21/2015-16, DTD.21.12.2016	114(C) OF 2016-18, DTD.26.04.2019	OST ACT		STATE	11578	THE APPEAL IS ALLOWED WITH DIRECTION TO THE DEALER TO PAY INTEREST CALCULATED FOR THE DATE OF ASSESSMENT ON THE TAX DUE.
10	M/S ALFA MAXWORTH PVT. LTD.	BHUBANESWAR RANGE	AA(C)107221522000127/BH/-IV, DTD.18.09.2017	105(C) OF 2017-18, DTD.26.04.2019	U/R 12(3) OF THE CST(O) RULES, 1957		STATE	1406287	THE APPEAL IS ALLOWED WITH DIRECTION TO THE DEALER TO PAY INTEREST CALCULATED FOR THE DATE OF ASSESSMENT ON THE TAX DUE.
11	M/S BHARAT MOTORS LTD.	BHUBANESWAR RANGE	AA-106221722000051(VAT), DTD.20.09.2017	321(V) OF 2017-18, DT.18.05.2019	U/S 42(4) OF THE OVAT ACT, 2004	01.04.2013 TO 31.03.2015	STATE	REMANDED THE MATTER TO LAA FOR AFRESH ASSESSMENT	THE APPEAL IS DISMISSED
12	M/S SANDEEP SALES	BHUBANESWAR RANGE	AA-106221322000002, DTD.31.01.2015	48(V) OF 2015-16, DT.24.05.2019	U/S 43(2) OF THE OVAT ACT, 2004	01.04.2010 TO 31.03.2011	STATE	REDUCTION OF PENALTY TO RS.92271.80	THE APPEAL IS DISMISSED
13	M/S PARAS COMMERCIAL CORPORATION	CUTTACK I RANGE	AA-50(E)/DCST/CUII/2010-11, DTD.25.09.2017	164(ET) OF 2017-18, DTD.27.04.2019	U/S 9C OF OET ACT, 1999	01.06.2006 TO 30.11.2008	PARTY	REMANDED THE MATTER TO LAA FOR AFRESH ASSESSMENT	THE APPEAL IS DISMISSED WITH THE OBSERVATION THAT THE DEALER IS AT LIBERTY TO RAISE THE QUESTIONS RAISED IN APPEAL BEFORE LAA.
14	M/S RAMDEV ALLOYS & STEELS PVT. LTD.	CUTTACK I RANGE	108121412000320, DT.30.11.2016	195(ET)/2016-17, DTD.18.05.2019	U/S 9(C) OF THE OET ACT, 1999	01.04.2011 TO 31.03.2013	STATE	REDUCED THE DEMAND TO NIL	THE IMPUGNED ORDER IS SET-ASIDE WITH REMITTED BACK TO LAA FOR ASSESSMENT AFRESH IN THE LIGHT OF OBSERVATION MADE.
15	M/S S.N.DAS MOHAPATRA	CUTTACK I WEST CIRCLE	AA-(ET)13/CUIW/2010-2011, DT.09.12.2011	187(ET) OF 2011-12, DT.20.05.2019	9(C)(3) OF THE OET ACT, 1999	01.04.2005 TO 31.12.2008	PARTY	433734	THE APPEAL IS ALLOWED IN PART AND THE MATTER IS REMANDED TO LAA TO DECIDE THE MATTER AFRESH.
16	M/S SARAOGI UDYOG PVT. LTD.	CUTTACK II RANGE	AA-107101610000165/2016-17, DTD.24.10.2017	6(C) OF 2018-19, DTD.27.04.2019	U/R 12(8) OF THE CST(O) RULES, 1957	01.11.2008 TO 30.11.2010	PARTY	925190	THE APPEAL IS DISMISSED.

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17	M/S KAILASH DIESELS	CUTTACK II RANGE	AA/09/OVAT/CUII/2014-15, DTD.24.02.2015	69(V) OF 2015-16, DTD.17.05.2019	U/S 42(4) OF THE OVAT ACT, 2004	01.04.2011 TO 31.03.2013	STATE	LD. FAA DIRECTED LAA FOR VERIFICATION OF THE PERIODICAL RETURN OF THE DEALER AND TO THE RAISED THE DEMAND OF TAX DUE AS PER LAW.	THE APPEAL IS DISMISSED.
18	M/S S.K.ENTERPRISES 42	KORAPUT RANGE	AA-(CST)04/2017-18, DTD.29.12.2017	17(C)/2018, DTD.26.04.2019	U/S 5(3) OF THE CST, 1956	01.09.2011 TO 31.03.2012	PARTY	10880	THE APPEAL IS ALLOWED ON CONTEST AND THE IMPUGNED ORDER IS SET-ASIDE WITH REMITTED BACK THE MATTER TO LAA FOR AFRESH ASSESSMENT.
19	M/S SHYAM TRADERS	KORAPUT RANGE	AA-(CST)05/2017-18, DTD.29.12.2017	18(C)/2018, DTD.26.04.2019	U/S12(4) OF THE CST, 1957	01.09.2011 TO 31.03.2012	PARTY	446083	THE APPEAL IS ALLOWED ON CONTEST AND IT IS ORDERED THAT THE DEALER IS ENTITLED TO EXEMPTION AS PENALTIMATE SELLER.
20	M/S SRI JAGANNATH TRANSPORT CORPORATION	RAYAGADA CIRCLE	AAV(RGD)-18/2017-18, DT.11.12.2017	85(VAT) OF 2018, DT.24.05.2019	U/S 42 OF THE OVAT ACT, 2004	01.04.2009 TO 31.03.2014	STATE	REFUND OF 10264743	THE APPEAL IS DISMISSED.
21	M/S MAMATA HOSIERY	SAMBALPUR I CIRCLE	AA.310/SA-I/ET/2014-15, DTD.28.03.2017	31(ET) OF 2017-18, DTD.07.05.2019	U/S 10 OF THE OET ACT, 1999	01.04.2009 TO 31.03.2011	PARTY	882351	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER OF LD JCST IS CONFIRMED.
22	M/S MAMATA HOSIERY	SAMBALPUR I CIRCLE	AA.40/SA-I/VAT/2015-16, DTD.28.03.2017	83(V) OF 2017-18, DTD.07.05.2019	U/S 43 OF THE OVAT ACT, 2004	01.04.2009 TO 31.03.2011	PARTY	252711	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER OF LD JCST IS CONFIRMED.
23	M/S AUDIO AND VIDEO CLINIC	SAMBALPUR I CIRCLE	AA 62/SAI/VAT/2016-17, DTD.21.03.2017	71(V)/2017-18, DT.24.05.2019	U/S 42 OF THE OVAT ACT, 2004	01.04.2013 TO 31.03.2015	STATE	14691	THE APPEAL FILED BY THE REVENUE IS DISMISSED WITH CONFIRMATION OF THE ORDER OF LD FAA.
24	M/S STANDARD CHEMICALS	SUNDARGARH RANGE	AA24(RL-II-C)OF 2011-12, DTD.30.07.2013	79(C)/OF 2013-14, DTD.27.04.2019	U/R 12(8) OF THE CST(O) RULES, 1957	QE 6/2006	PARTY	29160	THE APPEAL IS DISMISSED.