

**SECOND APPEAL ORDER DISPOSAL STATUS FOR ORDERS RECEIVED IN NOVEMBER-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	Case appeared by the Advocates
1	M/S SANGITA BIO-CHEM.(P) LTD., BALASORE	BALASORE CIRCLE	AA-40/BAC-1996-97, DT.20.04.2001	56(C ) OF 2001-02, DT.03.10.2019	CST	1995-96	PARTY	882947	THE APPEAL IS DISMISSED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY STANDS CONFIRMED.	MR. M.S.RAMAN, ASC(CT)
2	M/S BIRLA TYRES, BALASORE	BALASORE CIRCLE	AA-16/BAC-1993-94, DT.30.10.2000	101(C ) OF 2000-01, DT.02.08.2019	CST	1991-92	PARTY	748435	THE APPEAL IS DISMISSED.	MR. M.L. AGARWAL, SC(CT)
3	M/S IRC TUBES, BALASORE	BALASORE CIRCLE	AA-14/BA-2012-13 (VAT), DT.31.10.2012	294(VAT) OF 2012-13, DT.30.10.2019	VAT	31.08.2007 TO 30.09.2010	STATE	TAX 18254844 & PENALTY 36509688	THE APPEAL IS DISMISSED. THE CROSS-OBJECTION IS DISPOSED OF ACCORDINGLY.	MR. M.S.RAMAN, ASC(CT)
4	M/S GUJRAT COMMUNICATION & ELECTRONICS LTD., GUJARAT	BALASORE CIRCLE	AA-62/BA-2001-2002, DT.30.05.2002	1455 OF 2002-03, DT.03.10.2019	OST	1998-99	PARTY	503648	THE APPEAL IS PARTLY ALLOWED AND THE IMPUGNED ORDER OF THE LD. FAA IS SET-ASIDE FOR PROPER ADJUDICATION ON THE ISSUE OF NON-SERVICE OF NOTICE. IF THE SERVICE OF NOTICE IS FOUND PROPER THEN THE DEALER APPELLANT MAY BE GIVEN ANOTHER OPPORTUNITY TO PRODUCE SUPPORTING DOCUMENTS REGARDING INVOLVEMENT OF LABOUR AND SERVICE CHARGES OF TRANSFER OF PROPERTY IN GOODS AS THE FIRST APPEAL FORUM IS ALSO AN EXTENDED FORUM OF ASSESSMENT. LD. FAA WILL DO WELL IF THE WHOLE PROCESS IS COMPLETED WITHIN FOUR MONTHS.	MR. M.S.RAMAN, ASC(CT)
5	M/S LARSEN & TOUBRO LTD., BHADRAK	BHADRAK CIRCLE	AA-148/BD-2002-03 (ET), DT.07.10.2003	90(ET) OF 2003-04, DT.15.10.2019	OET	2000-2001	PARTY	DEMAND REDUCED FROM 5013877 TO 3516880	THE APPEAL IS ALLOWED IN PART AND THE FIRST APPEAL ORDER AS WELL AS ORDER OF ASSESSMENT ARE SET ASIDE. THE LAA WILL DO WELL TO COMPLETE THE REASSESSMENT WITHIN A PERIOD OF FOUR MONTHS.	MR. M.S.RAMAN, ASC(CT)
6	M/S S.K.EXPORTS PVT. LTD., BHUBANESWAR	BHUBANESWAR CIRCLE	AA(C ) -6/BHI/07-08, DT.18.03.2013	41(C ) OF 2013-14, DT.21.10.2019	CST	2001-02	STATE	DEMAND OF Rs. 2561227 REDUCED TO NIL	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER OF THE LD. FAA STANDS CONFIRMED	MR.S.K. PRADHAN, ASC(CT)

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7	M/S UTKAL ENGINEERING INDUSTRIES(P) LTD., BHUBANESWAR	PURI RANGE	AA-19/ACST(ASSMT.) BH-I/2001-02, DT.17.07.2004	1722 OF 2004-05, DT.03.10.2019	OST	1998-99	PARTY	899192	THE APPEAL IS DISMISSED. THE CROSS-OBJECTION IS DISPOSED OF ACCORDINGLY	MR. M.S. RAMAN, ASC(CT)
8	M/S UTKAL ENGINEERING INDUSTRIES(P) LTD., BHUBANESWAR	PURI RANGE	AA-20/ACST (ASSMT.) BH-I/ 2001-02, DT.17.07.2004	114(C ) OF 2004-05, DT.03.10.2019	CST	1998-99	PARTY	2428934	THE APPEAL IS DISMISSED. THE CROSS-OBJECTION IS DISPOSED OF ACCORDINGLY.	MR. M.S. RAMAN, ASC(CT)
9	M/S ORISSA CONSTRUCTION CORPORATION LTD., BHUBANESWAR	BHUBANESWR I CIRCLE	AA-232/1995-96, DT.19.11.1998	320 OF 1999-2000, DT.14.10.2019	OST	1994-95	PARTY	534856	THE APPEAL IS DISPOSED OF ACCORDINGLY, THE ORDER OF THE FAA STANDS CONFIRMED WHICH WAS SET ASIDE FOR REASSESSMENT.	MR. M.S. RAMAN, ASC(CT)
10	M/S SHAKTI PACKS (P) LTD., BHUBANESWAR	BHUBANESWR II CIRCLE	AAC.9/BH.II/2004-05, DT.29.01.2005	22(C ) OF 2005-06, DT.15.10.2019	CST	2000-01	PARTY	REDUCING FROM 1030024 TO 326212	THE APPEAL IS PARTLY ALLOWED. THE MATTER IS REMANDED BACK TO LD. STO TO RECOMPUTE THE TAX LIABILITY OF THE DEALER APPELLANT IN ACCORDANCE WITH THE PROVISION UNDER THE LAW, WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.	MR. C.R. MISHRA, ASC(CT)
11	M/S SHAKTI PACKS (P) LTD., BHUBANESWAR	BHUBANESWR II CIRCLE	AA.156/BH.II/2004-05, DT.29.01.2005	479 of 2005-06, DT.15.10.2019	OST	2000-01	PARTY	DEMAND REDUCED FROM 1336412 TO 1318215	THE APPEAL IS PARTLY ALLOWED. THE MATTER IS REMANDED TO THE LD. STO TO ASSESS THE DEALER AFRESH IN ACCORDANCE WITH THE PROVISION UNDER LAW, WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER AFTER PROVIDING REASONABLE OPPORTUNITY OF HEARING TO THE DEALER APPELLANT IN PRODUCING RELEVANT DOCUMENTARY EVIDENCES IN THIS CONNECTION.	MR. C.R. MISHRA, ASC(CT)
12	M/S TELECOM DISTRICT MANAGER, CUTTACK	CUTTACK I RANGE	AA-54/CUIW/2003-2004, DT.30.09.2003	2315 OF 2003-04, DT.04.11.2019	OST	1996-97	PARTY	5280000	THE APPEAL IS DISMISSED IN CONTEST OF NO MERIT.	MR. M.L. AGRAWAL, S.C(S.T)

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13	M/S BLUE STAR LTD., CUTTACK	CUTTACK I WEST CIRCLE	AA-213-CUIW-2000-01, DT.27.02..2002	150 OF 2002-03 DT. 18.10.2019	OST	1997-98	STATE	REFUND OF 166440	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT	MR. S.K. PRADHAN, ASC(CT)
14	M/S L & T LTD., NALCO, ANGUL	DHENKANAL CIRCLE	AA-128/DL/2003-2004, DT.30.04.2004	1085 OF 2004-05, DT.15.10.2019	OST	2000-2001	PARTY	REFUND OF 4218211 FROM 4098572	THE APPEAL FILED BY THE DEALER APPELLANT IS ALLOWED IN PART AND THE ORDERS OF THE LD. FAA AND LAA ARE SET-ASIDE. THE LAA IS DIRECTED TO COMPLETE THE ASSESSMENT AFRESH WITHIN A PERIOD OF FOUR MONTHS	MR. M.S.RAMAN, ASC(CT)
15	M/S A.V.THOMAS & CO., BERHAMPUR	GANJAM I CIRCLE	AAE.26/2012-13, DT.20.02.2014	231(ET) OF 2013-14 AND 18(ET) OF 2014-15, DT.03.10.2019	OET	APRIL, 2006 TO OCTOBER, 2010	BOTH	DEMAND REDUCED FROM 1778247 TO 592749	THE APPEALS PREFERRED BY THE DEALER AS WELL AS THE STATE CHALLENGING THE AFORESAID ORDER OF THE FIRST APPELLATE AUTHORITY ARE HEREBY DISMISSED.	MR. M.S.RAMAN, ASC(CT)
16	M/S GMR INDUSTRIES LTD., JAJPUR	JAJPUR CIRCLE	AA-39/CUIIC/2006-07, DT.08.03.2007	54(C) OF 2007-08, DT.03.10.2019	CST	2004-05	PARTY	701493	THE APPEAL IS DISMISSED. THE ORDER OF FAA HAS BEEN CONFIRMED.	MR. S.K. PRADHAN, ASC(CT)
17	M/S TUNGABHADRA STEEL PRODUCTS LTD., NABARANGPUR	KALAHANDI CIRCLE	AA-105(KA) OF 1998-99, DT.29.11.1999	124 OF 2000-01, DT.26.11.2019	OST	1997-98	PARTY	ENHANCED THE DEMAND FROM 481403 TO 1017211	THE ORDER PASSED BY THE FIRST APPELLATE AUTHORITY IS CONFIRMED AND THE APPEAL PREFERRED BY THE DEALER-ASSESSEE IS DISMISSED BEING DEVOID OF MERIT	MR. M.S.RAMAN, ASC(CT)
18	M/S SUPREME SALES, JEYPORE	KORAPUT I CIRCLE, JEYPORE	AA-(KOI)376-377/2003-04, DT.27.08.2004	2064 & 2065 OF 2004-05, DT.03.10.2019	OST	2000-01 AND 2001-02	PARTY	39905 FOR 2000-01 & 799762 FOR 2001-02	BOTH THE APPEALS ARE DISMISSED AND THE ORDER OF FAA HAS BEEN CONFIRMED.	MR. S.K. PRADHAN, ASC(CT)
19	M/S SHREE CONSTRUCTION CO., JEYPORE	KORAPUT I CIRCLE	AA-(KOI)485-487/2002-03, DT.31.03.2003	550 & 551 OF 2003-04, DT.01.10.2019	OST	Q/E 3/2001 & 2001-2002	STATE	REFUND OF 5656 FOR QE-3/2001 & REFUND OF 287896 FOR 2001-02	THE APPEALS ARE DISMISSED AND THE ORDER OF FAA HAS BEEN CONFIRMED.	MR. M.S.RAMAN, ASC(CT)
20	M/S AGRASEN SPONGE (P) LTD., SUNDARGARH	ROURKELA II CIRCLE	AA-2(RL-II-C) OF 2011-12, DT.28.02.2013	23(C) OF 2013-14, DT.16.10.2019	CST	01.07.2006 TO 31.03.2008	PARTY	DEMAND REDUCED FROM 4385572 TO 4331680	THE MATTER IS REMANDED BACK TO THE ASSESSING AUTHORITY FOR REASSESSMENT WITHIN A PERIOD OF THREE MONTH FROM THE DATE OF ORDER.	MR. M.L. AGRAWAL, S.C(S.T)

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21	M/S SHRI MAHAVIR FERRO ALLOYS (P) LTD., KALUNGA	ROURKELA II CIRCLE	AA-16(RL-II-C) OF 2007-08, DT.31.03.2008	42(C ) OF 2008-09, DT.14.10.2019	CST	2004-05	STATE	THE DEMAND REDUCED FROM 19302692 TO 1641261	THE APPEAL PREFERRED BY THE STATE IS DISMISSED. CROSS-OBJECTION IS DISPOSED OF ACCORDINGLY.	MR. M.S.RAMAN, ASC(CT)
22	M/S SRI BALAJI METALLICS(P) LTD., SUNDARGARH	ROURKELA-II CIRCLE	AA-130(RL-II-C) OF 2009-10, DT.30.04.2012	23(C ) OF 2012-13, DT.14.10.2019	CST	2005-06	PARTY	1117396	THE ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED AND THE APPEAL IS DISMISSED. CROSS-OBJECTION IS DISPOSED OF ACCORDINGLY	MR. M.S.RAMAN, ASC(CT)
23	M/S SAMALESWARI ROLLER FLOUR MILLS(P) LTD., SAMBALPUR	SAMBALPUR I CIRCLE	AA-152(SAI) OF 1996-97, DT.28.02.2002	95 OF 2002-03, DT.23.10.2019	OST	1995-96	PARTY	DEMAND REDUCED FROM Rs 205189.97 TO Rs 153049.22	CONFIRM THE ORDER PASSED BY THE FIRST APPELLATE AUTHORITY. THE APPEAL IS DISMISSED BEING DEVOID OF MERIT.	MR. M.L. AGRAWAL, S.C(S.T)
24	M/S VEENA RICE INDUSTRIES, SAMBALPUR	SAMBALPUR I CIRCLE	AA-294(SAI) OF 1999-2000, DT.09.05.2001	535 OF 2001-02, DT.18.10.2019	OST	1998-99	STATE	DEMAND REDUCED FROM 313090 TO 212389	THE APPEAL IS DISMISSED	MR. M.S.RAMAN, ASC(CT)
25	M/S SAMALESWARI ROLLER FLOUR MILLS(P) LTD., SAMBALPUR	SAMBALPUR I CIRCLE	AA.398(SAI)OF 97-98, DT.28.02.2002	97 OF 2002-03 & 293 OF 2002-03, DT.16.10.2019	OST	1996-97	BOTH	REDUCING TO 1671050 FROM 2832074	BOTH THE APPEALS ARE DISMISSED AND THE ORDER OF TH ELD. ACST STANDS CONFIRMED. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY	MR. M.L. AGRAWAL, S.C(S.T)
26	M/S SAMALESWARI ROLLER FLOUR MILLS(P) LTD., SAMBALPUR	SAMBALPUR I CIRCLE	AA.136(SAI) OF 1998-99, DT.28.02.2002	98 OF 2002-03, DT.23.10.2019	OST	1997-98	PARTY	1366318	THE ORDER PASSED BY THE FAA HAS BEEN CONFIRMED.THE APPEAL IS DISMISSED BEING DEVOID OF MERIT.	MR. M.L. AGRAWAL, S.C(S.T)
27	M/S SARADA RE-ROLLERS (PVT) LTD., SUNDARGARH	ROURKELA II CIRCLE	AA-293(RL-II) OF 2005-06, DT.07.06.2006	902 OF 2006-07, DT.15.10.2019	OST	2004-05	PARTY	774094	THE IMPUGNED ORDER UNDER CHALLENGE IS SET-ASIDE. THE APPEAL IS ALLOWED ACCORDINGLY	MR. M.S.RAMAN, ASC(CT)

## SECOND APPEAL ORDER DISPOSAL STATUS FOR ORDERS RECEIVED IN NOVEMBER-2019

### DIVISION & SINGLE BENCH

SI 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	Case appeared by the Advocates
1	M/S J.K. ENTERPRISES, BALASORE	BALASORE RANGE	AA-7/BAC 2012-13(CST), DT.31.10.2012	21(C )/2013-14, DT.07.11.2019	CST	01.04.2008 TO 30.09.2010	STATE	FAA reduced the demand from Rs.1,21,404.00 to Rs190.00	THE APPEAL PREFERRED BY THE STATE IS DISMISSED ON CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY SET-ASIDE.THE MATTER IS REMITTED BACK TO THE LEARNED ASSESSING AUTHORITY FOR ASSESSMENT AFRESH WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER ON VERIFICATION OF THE DECLARATION FORM"C". DEMAND BE RAISED AND THE CROSS OBJECTION FILED BY THE DEALER IS DISPOSED OF ACCORDINGLY.	MR. M.L. AGRAWAL , S.C(S.T)
2	M/S KRISHI RASAYAN, BALASORE	BALASORE RANGE	AA-35/BD-2016-17(ET), DT.13.09.2017	135(ET) OF 2017-18, DT.16.10.2019	OET	01.04.2007 TO 31.03.2012	PARTY		THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET-ASIDE. CONSEQUENTIALLY, THE ORDER OF ASSESSING AUTHORITY IS ALSO SET ASIDE. THE DEMAND RAISED IS DELETED AND THE PROCEEDING BEING NOT SUSTAINABLE IN LAW IS ANNULLED HEREBY.	MR. M.L. AGRAWAL , S.C(S.T)
3	M/S HOTEL PRIYA, BALASORE	BALASORE RANGE	AA-154/BA-2008-09(OST), DT.05.04.2017	18/2017-18, DT.14.11.2019	OST	2004-2005	STATE	FAA reduced the the demand raised by Ld.AO from 42,749.00 to thre return figure.	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED. THE CROSS OBJECTION FILED BY THE DEALER IS DISPOSED OF ACCORDINGLY	MR.S.K. PRADHAN, A.S.C.(CT)

4	M/S HANUMANT CONSTRUCTION (P) LTD., CUTTACK	CUTTACK II CIRCLE	AA/77/OVAT/CUII/2016-17/106131713000029, DT.31.08.2017	273(V)/2017-18, DT.18.11.2019	OVAT	19.02.2011 TO 31.03.2014	STATE	FAA ordered for refund of Rs.34,88,524.00 against the demand raised by LAO Rs.1,53,17,628.00	THE APPEAL FILED BY THE STATE IS ALLOWED IN PART AND THE ORDER OF THE LD. FAA IS SET-ASIDE. THE CASE IS REMANDED TO THE LAA FOR REASSESSMENT. CROSS OBJECTION FILED BY THE RESPONDENT IS DISPOSED OF ACCORDINGLY	MR.S.K. PRADHAN, A.S.C.(CT)
5	M/S HYUNDAI HEAVY INDUSTRIES LTD., PARADEEP	CUTTACK II RANGE	AA/40/OET/CUII/2016-17, DT.28.08.2017	122(ET)/2017-18, DT.05.11.2019	OET	12.01.2011 TO 31.03.2013	STATE	FAA reduced the demand raised by LAO from Rs.1174392.00 to NIL.	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED. THE CROSS OBJECTION FILED BY THE DEALER IS DISPOSED OF ACCORDINGLY	MR.S.K. PRADHAN, A.S.C.(CT)
6	M/S RASHMI AGENCIES, PURI	PURI RANGE	AA.293(PUI)04-05, DT.24.03.2005	670/2005-06, DT.06.11.2019	OST	2000-01	STATE	FAA reduced the demand raised by LAO from Rs130965.00 to return furn figure	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT. THE ORDER OF THE LD. ACST IS CONFIRMED	MR. S.K.PRADHAN, ADDL.S.C.(CT)
7	M/S MAZDA CONCRETE PRODUCTS PVT. LTD., KHURDA	PURI RANGE	AA(VAT)04/2016-17, DT.26.09.2017	318(V)/2017-18, DT.16.10.2019	OVAT	01.05.2010 TO 31.05.2012	PARTY	FAA remanded the matter to assessing authority for determination of escaped turnover afresh against the demand raised by LAO Rs.1,40,298.00	THE ORDER OF FAA IS SETASIDE & MATTER IS REMITTED BACK TO FAA FOR DETERMINATION OF ESCAPED TURNOVER AFRESH.FAA WILL EXTEND PROPER OPPORTUNITY TO THE DEALER TO EXPLAINED THE FACTS RELATING TO DESCEPANCIES REPORTED BY A.G AUDIT COMPARING WITH CA REPORT.	MR. M.L. AGRAWAL, S.C(S.T)

8	M/S GITANJALI CEMENT PRODUCTS, SUNDARGARH	ROURKELA-II CIRCLE	AA.14(RL-II-C) OF 2010-2011, DT.17.03.2015	16(C)/2016-17, DT.08.11.2019	CST(O)	2005-2006	PARTY	FAA confirmed the demand raised by Ld.AO Rs.4609.00	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY SET-ASIDE. THE MATTER IS REMANDED BACK TO THE LEARNED ASSESSING AUTHORITY FOR ASSESSMENT AFRESH AND DEMAND BE RAISED ACCORDINGLY WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER. THE CROSS OBJECTION FILED BY THE STATE REVENUE IS DISPOSED OF ACCORDINGLY	MR. S.K. PRADHAN, A.S.C.(CT)
9	M/S INDUSTRIAL ENGINEERING ENTERPRISE, SUNDARGARH	ROURKELA-II CIRCLE	AA.42(RL-II-C) OF 2014-15, DT.26.11.2015	100(C)/2015-16, DT.07.11.2019	CST	01.04.2011 TO 31.03.2013	PARTY	FAA modified the assessment order by reducing the tax due from Rs.30,24,023.00 to Rs.1,72,239.00	THE APPEAL IS ALLOWED ON CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY SET-ASIDE. THE MATTER IS REMITTED BACK TO THE LEARNED ASSESING AUTHORITY FOR ASSESSMENT AFRESH ON VERIFICATION OF THE DECLARATION FORM 'C'. DEMAND BE RAISED AND THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY	MR. S.K.PRADHAN, A.S.C.(CT)
10	M/S MAA SAMALESWARI SPONGE IRON LTD., SAMBALPUR	SAMBALPUR I CIRCLE	AA.271(SA-CST) OF 2007-08, DT.28.01.2008	26(C)/2008-09, DT.16.11.2019	CST	2005-2006	STATE	FAA allowed refund of Rs.61,423.00a against the refund by assessing authority Rs.46574.00	THE APPEAL FILED BY THE STATE IS DISMISSED AND THE ORDER OF THE LEARNED FAA STANDS CONFIRMED	MR.S.K. PRADHAN, A.S.C.(CT)
11	M/S S.L.M. METALS PVT. LTD., SUNDARGARH	SUNDARGARH RANGE	AAV-12 ET OF 2015-16, DT.31.08.2017	125(ET)/2017-18, DT.21.11.2019	OET	01.04.2012 TO 31.03.2014	STATE	FAA reduced the demand to return figure against the deand raised by LAO Rs.45,61,527.00	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED. THE CROSS OBJECTION FILED BY THE DEALER IS DISPOSED OF ACCORDINGLY	MR.S.K. PRADHAN, A.S.C.(CT)