

**Second Appeal Order Disposal Status for orders received in October-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 INDUSTRIAL ENGINEERING ENTERPRISES, ROURKELA	SUNDARGARH RANGE	AA-478(RL-II) 2004-05, DT.30.01.2006	225 OF 2006-07, DT.19.09.2019	OST	2001-02	STATE		THE APPEAL IS DISMISSED ON CONTEST. THE ORDER OF THE FIRST APPELLATE AUTHORITY IS CONFIRMED HEREBY.
2	M/S JAY IRON & STEELS LTD., ROURKELA	SUNDARGARH RANGE		75(C) OF 2009-10, DT.19.09.20109	CST		PARTY		THE REVIEW APPLICATION IS DISPOSED OF ACCORDINGLY GIVING OPPORTUNITY TO THE DEALER FOR RERSponding OF ASSESSMENT BEFORE THE ASSESSING AUTHORITY.
3	M/S SHREE MAHADEVI DAL & OIL MILL, JATNI	PURI RANGE	AA-191(CST)/PUII/06-07, DT.28.11.2007	163(C) OF 2007-08, DT.03.10.2019	CST	QUARTER ENDING 30.06.2006	PARTY	1708243	THE APPEAL IS ACCORDINGLY DISMISSED ON CONTEST AS OF NO MERIT
4	M/S SRI MAA MANGALA FLOUR MILLS, JANLA	PURI CIRCLE	AA-191(PUII)05-06, DT.02.07.2008	274(E) OF 2008-09, DT.03.10.2019	OET	01.04.2008 TO 30.11.2005	STATE	725020	THE APPEAL IS ALLOWED. THE IMPUGNED ORDER IS SET ASIDE. CONSEQUENTALLYTHE ORDER OF ASSESSING AUTHORITY IS ALSO SET ASIDE AS WELL
5	M/S S.N.TRADERS, KALAHANDI	KALAHANDI CIRCLE	AA-35(KA) OF 2010-2011, DT.11.12.2012	317(V) OF 2012-13, 299(V) OF 2013-14, DT.03.10.2019	OVAT	01.04.2008 TO 31.03.2010	BOTH	2329511	THE APPEAL BY THE DEALER IS ALLOWED IN PART. THE SUPPRESSION AMOUNT DETERMINED BY FIRST APPELLATE AUTHORITY IS CONFIRMED. THE PENALTY AS IMPOSED U/S 43(2) OF THE OVAT ACT IS REDUCED TO ONE TIME. DEMAND BERAISED
6	M/S JINDAL STEEL & POWER LTD., SUNDARGARH	SUNDARGARH RANGE		87(C)/2010-11	OVAT		PARTY		THE PETITION BE AND SAME IS DISMISSED AS OF NO MERIT
7	M/S MAZDA CONCRETE PRODUCTS LTD., KHURDA	PURI RANGE	AA-42/2008-09, DT.19.12.2015	213(ET) OF 2015-16, DT.03.10.2019	OET	04 OF 2005 TO 10 OF 2006	PARTY	2123720.37	IT IS A FIT CASE WHERE THE MATTER SHOULD BE REMITTED BACK TO THE FIRST APPELLATE AUTHORITY FOR DISPOSAL AFRESH WITH A REASONED ORDER
8	M/S MAZDA CONCRETE PRODUCTS LTD., KHURDA	PURI RANGE	AA-5(PUII-K)/2008-09, DT.29.01.2009	17(ET) OF 2009-10, DT.03.10.2019	OET	01.11.2006 TO 31.01.2008	PARTY	2562402	THE APPEAL IS DISPOSED OF ACCORDINGLY
9	M/S SHIVA PARBATI MINI RICE MILL, SUNDARGARH	SUNDARGARH RANGE	AA-2(RL-II) OF 2009-10, DT.25.11.2015	68 OF 2015-16, DT.24.09.2019	OST	2004-05	PARTY	518087	THE APPEAL IS ALLOWED AND TH EIMPUGNED ORDER IS HEREBY SET ASIDE.
10	M/S UNIT CONSTRUCTION COMPANY LIMITED, DAMANJODI	KORAPUT I CIRCLE	AA(KOI)20/2003-04 & AA(KOI)88/2003-04, DT.24.07.2004	2017 OF 2004-05, 2016 OF 2004-05, DT.01.10.2019	OST	1999-2000 & 2000-2001	STATE	282130 & 305625	THE APPEALS FILED BY THE REVENUE ARE DISMISSED AND THE ORDERS OF THE LEARNED FIRST APPELLATE AUTHORITY ARE CONFIRMED
11	M/S HIRAKUD INDUSTRIAL WORKS LTD., SAMBALPUR	SAMBALPUR RANGE	AA-39(SA-I)01-02, DT.15.03.2002	298 OF 2002-03, DT.03.10.2019	OST	1998-99	PARTY	REFUND OF 4386127	THE APPEAL STANDS DISMISSED AS OF NO MERIT. THE IMPUGNED ORDER IS CONFIRMED

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12	M/S OCL INDIA LIMITED, RAJGANGPUR	SUNDARGARH RANGE	AA-209/11-12(OVAT ACT), DT.06.06.2013	149(V) OF 2013-14, DT.01.10.2019	OVAT	01.04.2007 TO 31.03.2010	PARTY	657189	THE APPEAL IS ALLOWED ON CONTEST. THE APPELLANT -DEALER IS ENTITLED TO ITC ON PURCHASE OF COAL USED AS INPUT. CALCULATION BE MADE ACCORDINGLY
13	M/S VAISHNODEVI RICE INDUSTRIES, SAMBALPUR	SAMBALPUR RANGE	AA.399(SAI)/1997-98, AA.123(SAI)/1998-99 AND AA.174(SAI)/1999-2000, DT.28.06.2001	799-801/2001-02, DT.30.09.2019	OST	1996-97, 1997-98 & 1998-99	STATE	48342	THE APPEAL FILED BY THE STATE IS ALLOWED. THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE.
14	M/S GANESH RICE MILLS LTD., BARGARH	SAMBALPUR RANGE	AA-8(SAII) OF 2001-02, DT.16.10.2001	1289/2001-02, DT.30.09.2019	OST	1999-2000	PARTY	552678	THE APPEAL FILED BY THE DEALER IS DISMISSED. THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED.
15	M/S GANESH RICE MILLS LTD., BARGARH	SAMBALPUR RANGE	AA-107(SAII) OF 1999-2000, DT.17.07.2001	945/2001-02, DT.30.09.2019	CST	1996-97	PARTY	645797	THE APPEAL FILED BY THE DEALER IS DISMISSED. THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED.
16	M/S GANESH RICE MILLS LTD., BARGARH	SAMBALPUR RANGE	AA-46(SAII) OF 2000-01, DT.20.12.2001	90/2002-03, DT.30.09.2019	CST	1998-99	PARTY	1726362	THE APPEAL FILED BY THE DEALER IS DISMISSED. THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED.
17	M/S TRIDENT FABRICATORS(P) LTD., SUNDARGARH	ROURKELA II CIRCLE	AA-34(RL-II-C) OF 2012-13	114(C)/2013-14, DT.30.09.2019	CST	01.07.2006 TO 31.03.2011	PARTY	REDUCED TO 9328138	THE APPEAL IS PARTLY ALLOWED. THE ORDER OF THE LD. JCST IS SET ASIDE.
18	M/S T.R.CHEMICALS LTD., RAJGANGPUR	ROURKELA II CIRCLE	AA-SNG-108/13-14(UNDER OVAT ACT), DT.30.01.2014	12(V) OF 2014-15, DT.12.09.2019	OVAT	01.04.2006 TO 31.03.2011	PARTY	5438329	THE APPEAL IS ALLOWED IN PART AND THE ORDER OF THE FIRST APPELLATE AUTHORITY IS SET-ASIDE AND THE MATTER IS REMANDED TO THE LAA FOR COMPLETION OF REASSESSMENT WITHIN A PERIOD OF FOUR MONTHS
19	M/S OSWALCHEMICALS & FERTILIZERS LTD., NEW DELHI	CUTTACK II RANGE	AA-536/CUIIJ/02-03, DT.20.09.2004	119/2013-14, DT.30.09.2019	OST	2001-02	PARTY	14474034	THE APPEAL IS ALLOWED. THE ORDER OF THE LD. ACST IS SET ASIDE.
20	M/S S.N.TRADERS, KALAHANDI	KALAHANDI CIRCLE	AA-36(KA) OF 2010-2011, DT.11.12.2012	202(E) OF 2012-13, DT.03.10.2019	OET	01.04.2008 TO 31.03.2010	STATE	301700	THE APPEAL IS DISMISSED ON CONTEST. CONSEQUENTLY, THE ORDER OF THE FIRST APPELLATE AUTHORITY IS CONFIRMED
21	M/S B.K. CONSTRUCTION CO., BALANGIR	BALANGIR CIRCLE	AA-44(KA) OF 2010-11, DT.11.03.2010	65(VAT) OF 2011-12, DT.24.09.2019	OVAT	01.04.2005 TO 31.03.2010	STATE	REFUND OF 3010969	THE APPEAL IS DISMISSED AND THE ORDER PASSED BY THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED. CROSS OBJECTION IS DISPOSED OF ACCORDINGLY
22	M/S SHREE BALAJI ENGICONS(P) LTD., JHARSUGUDA	SAMBALPUR III CIRCLE, JHARSUGUDA	AA-14(SAIII) OF 2002-03, DT.28.08.2002	1249 OF 2002-03, DT.24.09.2019	OST	2000-01	STATE	REFUND OF 706886	THE APPEAL IS DISMISSED AND THE ORDER PASSED BY THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
23	M/S VAISNO DEVI RICE INDUSTRIES, SAMBALPUR	SAMBALPUR I CIRCLE	AA-536(SAI) OF 91-92, DT.19.06.2001	644 /2001-02, DT.30.09.2019	OST	1990-91	STATE	54772	THE APPEAL FILED BY THE REVENUE IS DISMISSED BEING DEVOID OF MERIT AND PROPER EVIDENCE. THE ORDER OF LD. ACST IS CONFIRMED. THE CROSS OBJECTION IS ACCORDINGLY DISPOSED OF.

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24	M/S PONNI SUGAR & CHEMICALS LTD., BALANGIR	BALANGIR CIRCLE	AA-5(BP.I) OF 2001-2002, DT.28.11.2001	318/2002-03, DT.20.09.2019	OST	1998-99	PARTY	2004577	THE APPEAL FILED BY THE DEALER IS DISMISSED ON CONTEST. THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED
25	M/S JYOTI STRUCTURE LTD., BHAWANIPATNA	KALAHANDI CIRCLE	AA-252(KA) OF 2003-04, DT.31.07.2004 & AA-11(KA) OF 2005-06, DT. 30.11.2005	1924 OF 2004-05 & 2011 OF 2005-06, DT.19.09.2019	OST	2002-03 & 2003-04	STATE	REFUND OF 458168 & 481755	THE APPEALS ARE ALLOWED ON CONTEST. THE IMPUGNED OFRDERS ARE SET ASIDE.
26	M/S WESTERN BITUMENT INDUSTRIES (P) LTD., SAMBALPUR	SAMBALPUR RANGE	AA-205(SAI) OF 07-08, DT.05.11.2007	1343 OF 2007-08, DT.25.09.2019	OST	2004-05	STATE	6212608.1	THE APPEAL IS DISMISSED AS OF NO MERIT.
27	M/S IDCOL CEMENT LTD., BARGARH	SAMBALPUR RANGE	AA-40/SAII/2001-2002, DT.25.10.2005 & AA-26/SAII/2001-2002,DT.25.10.2005	1586 OF 2005-06 & 1587 OF 2005-06, DT.15.10.2019	OST	1999-2000 & 2000-2001	PARTY	69082135 & 149419549	THE DETERMINATION OF TAX DUE AND INTEREST BY THE FIRST APPELLATE AUTHORITY IN IMPUGNED ORDER IS CONFIRMED. BOTH THE APPEALS ARE DISPOSED OF ACCORDINGLY
28	M/S TEAM MOBILE (P) LTD., SAMBALPUR	SAMBALPUR I CIRCLE	AA-221(SAI) OF 2001-02, DT.17.07.2002	1059 OF 2002-03, DT.01.10.2019	OST	1998-99	STATE	4537934	THIS APPEAL IS DISMISSED
29	M/S DURGA TRADERS, BERHAMPUR	GANJAM RANGE	AA-(ET)41/2013-14, DT.30.01.2015	20(ET) OF 2015-16, DT.15.10.2019	OET	04 OF 2006 TO 03 OF 2010	PARTY	3280658	THE APPEAL IS ALLOWED IN PART ON CONTEST. THE MATTER IS REMITTED BACK TO THE FIRST APPELLATE AUTHORITY WITH A DIRECTION FOR DISPOSAL AFRESH
30	M/S DURGA TRADERS, BERHAMPUR	GANJAM RANGE	AA-(VAT)-6/2012-13, DT.27.09.2013 AA(VAT)-6/2012-13,DT.27.09.2013	55(V) OF 2014-15, DT.15.10.2019 & 32(V) OF 2014-15	OVAT	01.04.2006 TO 31.03.2010	BOTH	1513493	THE APPEAL AND COUNTER APPEAL BOTH ARE ALLOWED IN PART ON CONTEST.
31	M/S LARSEN & TOUBRO LTD., SAMBALPUR	SAMBALPUR I CIRCLE	AA.38(SAI) OF 98-99, DT.29.06.2002	1332 OF 2002-03, DT.01.10.2019	OST	1994-95	STATE	1276705	THE APPEAL IS ALLOWED IN PART AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS SET -ASIDE AND THE LAA IS DIRECTED TO COMPLETE THE RE-ASSESSMENT WITHIN A PERIOD. OF FOUR MONTHS BY GIVING OPPORTUNITY TO THE DEALER RESPONDENT TO ADDUCE EVIDENCE AS REGARDS ITS CLAIM
32	M/S AJAY KUMAR & RAHUL KUMAR, BHUBANESWAR	BHUBANESWAR RANGE	AA.106221211000082 /BHI/12-13, DT.29.12.2012	21(V) OF 2013-14, DT.16.10.2019	OVAT	01.04.2006 TO 31.12.2010	STATE	1886598	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT. THE ORDER OF LD. JCST IS CONFIRMED. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY

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**DIVISION & SINGLE BENCH**

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1	M/S BAJAJ ELECTRICAL LIMITED, BHUBANESWAR	BHUBANESWAR II CIRCLE	AA(OET)07/2017-18, DT.16.02.2018	44(ET) OF 2018, DT.21.09.2019	OET	01.04.2012 TO 31.03.2013	PARTY	1008311	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY WITH A DIRECTION TO COMPLETE THE REMAND ASSESSMENT WITHIN A PERIOD OF FOUR MONTHS HENCE.
2	M/S DIAMOND ENGINEERING, BHUBANESWAR	BHUBANESWAR RANGE		40(C ) OF 2018, DT.23.09.2019	OVAT		PARTY		THE APPEAL BY THE DEALER IS ALLOWED IN PART. THE DEALER IS NOT LIABLE TO PAY PENALTY U/R 12(3) OF THE CST(O) RULES AS IMPOSED.
3	M/S TATA SKY LTD., BHUBANESWAR	BHUBANESWAR II CIRCLE	AA-107221722000029( CST), DT.28.02.2018	47(C ) /2018, DT.15.10.2019	CST	01.04.2012 TO 31.03.2014	PARTY	208080	THE APPEAL FILED BY THE DEALER IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED. THE CROSS OBJECTION FILED BY THE STATE-REVENUE IS DISPOSED OF ACCORDINGLY
4	M/S BINORI TRADING CO., BHUBANESWAR	BHUBANESWAR RANGE	AA.(ET)-108111211000021 /BH-I/2011-12, DT.31.07.2018	161(ET) OF 2018, DT.11.10.2019	OVAT	18.03.2008 TO 31.12.2010	PARTY	1356674	THE APPEAL IS ALLOWED IN PART. THE DEALER IS LIABLE TO PAY PENALTY OF RS.27432.00 ONLY. THE PENALTY AMOUNT IS MODIFIED ACCORDINGLY. CALCULATION BE MADE AFRESH WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER. EXCESS TAX PAID, IF ANY, BE REFUNDED.
5	M/S RAVI ENTERPRISERS, BHUBANESWAR	BHUBANESWAR III CIRCLE	AA/106111011000 087/BH-III/10-11, DT.20.01.2017	48(V)/2017-18, DT.23.09.2019	OVAT	01.04.2005 TO 31.10.2009	STATE	453159	THE APPEAL IS ALLOWED IN PART AND THE ORDER OF THE LD. JCST IS SET ASIDE. THE MATTER IS REMANDED TO THE LD. JCST TO DO THE NEEDFUL COMPLYING THE ORDERS OF THE HON'BLE HIGH COURT OF ORISSA WITH REFERENCE TO THE PROVISIONS CONTAINED UNDER THE LAW WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.

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6	M/S CERAMIC WORLD, BHUBANESWAR	BHUBANESWAR RANGE	AA(VAT)-106221522000149 /BH-I/2015-16, DT.29.12.2017	28(V)/2018, DT.09.10.2019	OVAT	01.07.2012 TO 28.02.2014	PARTY	1814901	THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH. THE ASSESSING AUTHORITY IS REQUESTED TO COMPLETE THE REMAND ASSESSMENT WITHIN A PERIOD OF FOUR MONTHS HENCE. THE APPEAL IS ACCORDINGLY ALLOWED.
7	M/S JYOTE MOTORS (BALASORE) PVT. LTD., BALASORE	BALASORE RANGE	AA-15/BA-2017-18(VAT), DT.23.08.2017	284(V) OF 2017-18, DT.30.09.2019	OVAT	01.04.2013 TO 31.03.2015	PARTY	1099912	THE APPEAL IS ALLOWED IN PART ON CONTEST. THE MATTER IS REMANDED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH
8	M/S SHREE MAHAVIR ASSOCIATES, BALASORE	BALASORE RANGE	AA-04/BAC-2016-17(CST), DT.22.09.2017	81(C )/2017-18, DT.09.10.2019	CST	01.04.2012 TO 31.03.2014	PARTY	33801	THE APPEAL IS ALLOWED ON CONTEST. THE ORDER PASSED BY THE LEARNED FAA IS HEREBY SET ASIDE.THE MATTER IS REMITTED BACK TO THE FAA FOR FRESH COMPUTATION AFTER VERIFICATION OF DECLARATION FORM.
9	M/S MAA BAGULAI ENTERPRISES, BALASORE	BALASORE RANGE	AA-20/BA-2017-18(VAT), DT.14.07.2017	248(V)/2017-18, DT.27.09.2019	OVAT	24.09.2010 TO 31.03.2012	STATE	168750	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED.
10	M/S SHREE MAHAVIR SERVICE STATION, BALASORE	BALASORE RANGE	AA-03/BAC-2016-17(CST), DT.22.09.2017	80(C )/2017-18, DT.09.10.2019	CST	01.04.2012 TO 31.03.2014	PARTY	515425	THE APPEAL FILED BY THE DEALER-APPELLANT IS ALLOWED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY SET-ASIDE. THE CROSS OBJECTION FILED BY THE STATE-REVENUE IS DISPOSED OF ACCORDINGLY
11	M/S BHARAT DAL MILL, JATNI	PURI RANGE	106111711000039, DT.24.11.2017	4(C ) OF 2018, DT.16.10.2019	CST	01.04.2012 TO 31.03.2013	PARTY	172700	THE APPEAL BE AND SAME IS ALLOWED ON CONTEST. THE IMPUGNED ORDER UNDER CHALLENGE IS SET ASIDE.
12	M/S SHREE JAGANNATH INDUSTRIES, KHURDA	PURI RANGE	106111711000040, 30.11.2017	5(C ) OF 2018, DT.16.10.2019	CST	01.04.2012 TO 31.03.2016	PARTY	16471	THE APPEAL SANS MERIT DISMISSED ON CONTEST

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13	M/S EXECUTIVE ENGINEER, PHULBANI	PHULBANI CIRCLE	AA.47/2004-05, DT.10.03.2015	16 OF 2015-16, DT.16.10.2019	OST	2001-02	STATE	102842	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT. THE ORDER OF THE LD. JCST IS CONFIRMED.
14	M/S ALLIED TRADERS, CUTTACK	CUTTACK II RANGE	AA/41/OVAT/CUII/2016-17/106131713000015, DT.06.10.2017	338(V)/2017-18, DT.03.10.2019	OVAT	01.04.2009 TO 12.10.2012	STATE	4427057	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS CONFIRMED.
15	M/S ALLIED TRADERS, CUTTACK	CUTTACK II RANGE	AA/15/OET/CUII/2016-17/108131713000014, DT.06.10.2017	166(ET)/2017-18, DT.03.10.2019	OET	01.04.2009 TO 12.10.2012	STATE	1002097	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS CONFIRMED. THE CROSS OBJECTION FILED BY THE DEALER IS DISPOSED OF ACCORDINGLY.
16	M/S SHANTI DEVI STONE CRUSHER, KEONJHAR	JAJPUR RANGE	AA-290KJ 11 -12, DT.16.06.2013 AA-291KJ 11 -12, DT.16.06.2013	377(V) OF 2013-14 & 378(V) OF 2013-14, DT.10.10.2019	OVAT	01.04.2009 TO 31.03.2010 & 01.04.2010 TO 31.03.2011	STATE	43611 & 22142	THE APPEAL SANS MERIT ARE DISMISSED ON CONTEST.
17	M/S S.L.M. METALS(P) LTD., SUNDARGARH	SUNDARGARH RANGE	AA.107101610000170/2016-17, DT.11.07.2017	63(ET) OF 2017-18, DT.14.10.2019	OET	01.04.2006 TO 31.03.2011	STATE	4041096.73	THE APPEAL IS DISMISSED ON CONTEST AS OF NO MERIT.
18	M/S MAA BHABANI STORE, SUNDARGARH	SUNDARGARH RANGE	AA V 64 OF 2013-14, DT.20.12.2016	383(V) OF 2016-17, DT.30.09.2019	OVAT	01.04.2007 TO 31.03.2012	PARTY	44127	THE APPEAL IS ALLOWED ON CONTEST ACCORDINGLY.
19	M/S SCAN STEELS LTD., SUNDARGARH	SUNDARGARH RANGE	AA 63(RL-II-C) OF 2016-17, DT.30.06.2017	71(C) OF 2017-18, DT.23.09.2019	CST	01.04.2014 TO 30.09.2015	PARTY	916905	THE APPEAL BE AND THE SAME IS ALLOWED ON CONTEST. THE IMPUGNED ORDER UNDER CHALLENGE IS SET ASIDE.

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20	M/S GAJA LAXMI IRON WORKS, SUNDARGARH	SUNDARGARH RANGE	AA V 26 ET OF 2015-16, DT.23.11.2017	14(ET) OF 2018, DT.23.09.2019	OET	01.04.2013 TO 31.03.2014	PARTY	49820	THE APPEAL IS ALLOWED. THE IMPUGNED ORDER IS SET ASIDE.
21	M/S SANTOSH KUMAR DASH, SUNDARGARH	SUNDARGARH RANGE	AA V 35 OF 2016-17, DT.29.04.2017	159(V) OF 2017-18, DT.23.09.2019	OVAT	01.04.2009 TO 31.03.2014	STATE	53719	THE APPEAL IS ALLOWED IN PART. THE MATTER IS REMANDED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH.
22	M/S KEDIA CARBON(P) LTD., SUNDARGARH	SUNDARGARH RANGE	AA V 08 OF 2012-13, DT.26.10.2017	5(V) OF 2018, DT.23.09.2019	OVAT	01.04.2008 TO 31.03.2010	PARTY	3984003	THE MATTER IS REQUIRED TO BE REMANDED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH. THE FINDING ON THE QUESTION OF PENALTY IS REDUNDANT.
23	M/S SERAJUDDIN & CO., KEONJHAR	JAJPUR RANGE	AA DCST/BR(C) /46/2014-15, DT.28.12.2017	38(C) OF 2018, DT.30.09.2019	CST	01.10.2008 TO 31.12.2008	PARTY		THE APPEAL IS ALLOWED IN PART, THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR CONSIDERATION OF THE GENUINENESS OF THE DECLARATION FORM AND IN NECESSARY CASE TO RE-CALCULATE THE TAX LIABILITY PAYABLE BY THE DEALER.
24	M/S VISA STEEL LIMITED, JAJPUR	JAJPUR RANGE	AA.1071016100001 70/2016-17, DT.11.07.2017	66(C) OF 2017-18, DT.01.10.2019	CST	01.04.2013 TO 31.03.2015	STATE		THE APPEAL IS ALLOWED IN PART. THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH. THE APPEAL AND CROSS OBJECTION BOTH ARE DISPOSED OF ACCORDINGLY.
25	M/S MANAS AUTOMOBILES, PHULBANI	GANJAM RANGE	AA.E.66/2010-11, DT.27.07.2012	64(ET) /2013-14, DT.27.09.2019	OET	01.04.2005 TO 30.06.2007	PARTY	36461	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY SET-ASIDE. THE MATTER IS REMITTED BACK TO THE LEARNED ASSESSING OFFICER FOR FRESH COMPUTATION WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER. THE CROSS OBJECTION FILED BY THE STATE REVENUE IS DISPOSED OF ACCORDINGLY.

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26	M/S MANAS AUTOMOBILES, PHULBANI	GANJAM RANGE	AA.(VAT)144/2010-2011, DT.27.07.2012	167(V) /2013-14, DT.27.09.2019	OVAT	01.04.2005 TO 30.06.2007	PARTY	262120	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY SET-ASIDE. THE MATTER IS REMITTED BACK TO THE LEARNED ASSESSING OFFICER FOR FRESH COMPUTATION WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER. THE CROSS OBJECTION FILED
27	M/S MAA TARA TARINI TRADERS, BERHAMPUR	GANJAM RANGE	AA.E.03/15-16, DT.31.07.2017	115(ET) OF 2017-18, DT. 26.09.2019	OET	01.04.2007 TO 31.03.2011	PARTY	569304	THE APPEAL IS ALLOWED IN PART. THE DEALER IS LIABLE TO PAY TAX ON "DRY CHILLI" BUT NOT THE PENALTY. THE IMPUGNED ORDER IS MODIFIED TO THAT EXTENT. DEMAND BE RAISED ACCORDINGLY, ASKING THE DEALER TO PAY THE BALANCE TAX, IF ANY, AFTER ADJUSTMENT OF THE TAX ALREADY DEPOSITED.
28	M/S SHILPI TRADERS, KALAHANDI	BALANGIR RANGE	AA-21(KA) OF 2015-16, DT.29.03.2016	89(V) OF 2016-17, DT.30.09.2019	OVAT	01.04.2012 TO 31.03.2013	PARTY	186637	THE APPEAL IS ALLOWED ON CONTEST. THE IMPUGNED ORDER IS SET-ASIDE.
29	M/S HINDUSTAN ENTERPRISERS, CUTTACK	CUTTACK II RANGE	AA/CUII/CST/18/2008-09/107131313000238, DT.22.07.2016	64(C) /2016-17, DT.21.09.2019	CST	01.04.2005 TO 31.12.2006	PARTY	52595	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST. THE ORDER OF FIRST APPEAL PASSED BY THE THE LEARNED FAA IS HEREBY SET-ASIDE. THE MATTER IS REMANDED BACK TO THE LEARNED FAA WITH A DIRECTION TO RECOMPUTE THE TAX DUE MORE PARTICULARLY IMPOSITION OF PENALTY ON THE DEALER AT THE APPROPRIATE RATE. DEMAND BE RAISED ACCORDINGLY AND THE CROSS OBJECTION FILED BY THE STATE IS DISPOSED OF HEREBY.
30	M/S ADI LAKSHMI RICE & FLOUR MILL, GAJAPATI	GANJAM RANGE	AA.331/2007-08, DT.28.07.2012	25 OF 2012-13, DT.30.09.2019	OST	2004-05	STATE	8131	THE APPEAL IS DISMISSED AS OF NO MERIT.
31	M/S BHAIRAVI CEMENT PRODUCTS, BERHAMPUR	GANJAM RANGE	AA.VAT 25/2009-10, DT.21.03.2011	66(VAT) OF 2011-12, DT.26.09.2019	OVAT	01.04.2005 TO 31.08.2006	PARTY	7806465	THE APPEAL STANDS DISMISSED AS OF NO MERIT.

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32	M/S M.M.GARMENTS, SAMBALPUR	SAMBALPUR RANGE	AA.29/SAI/VAT/2016-17, DT.16.03.2017	46(VAT) OF 2017-18, DT.30.09.2019	OVAT	01.04.2007 TO 31.03.2008	PARTY	185385	THE APPEAL IS ALLOWED. THE ASSESSMENT IS VITIATED AS NOT MAINTAINABLE.
33	M/S KALANDI STORE, JAGATSINGHPUR	CUTTACK II RANGE	AA.21/OVAT/CUII J/12-13, DT.20.03.2013	121(VAT) OF 2013-14, DT.26.09.2019	OVAT	01.04.2005 TO 31.03.2011	PARTY	39354	THE APPEAL SANS MERITS AS DISMISSED.
34	M/S SHREE ANNAPURNA RICE MILL, SAMBALPUR	SAMBALPUR RANGE	AA 234/SAI/CST/13-14, DT.27.06.2017	73(C ) OF 2017-18 & 68(C ) OF 2017-18, DT.23.09.2019	CST	01.07.2006 TO 21.10.2008	PARTY		THE APPEAL BY THE DEALER IS ALLOWED IN PART. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH.
35	M/S NIRMAN UDYOG, GANJAM	GANJAM RANGE	AA(E)18/2012-13, DT.24.07.2014	117(ET)/2014-15, DT.16.10.2019	OET	01.04.2007 TO 30.11.2010	PARTY	981732	THE APPEAL FILED BY THE DEALER IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED. THE CROSS OBJECTION FILED BY THE STATE REVENUE IS DISPOSED OF ACCORDINGLY.
36	M/S SUMITRA ELECTRONICS, CUTTACK	CUTTACK I RANGE	AA(OVAT)65/CUICT /2011-12, DT.30.6.2015	208(V)/2015-16, DT.27.09.2019	OVAT	01.04.2005 TO 31.01.2010	PARTY	3613600	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY SET-ASIDE. THE MATTER IS REMITTED BACK TO THE LEARNED ASSESSING OFFICER FOR FRESH COMPUTATION WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
37	M/S TEX MARKETING AGENCIES, BHUBANESWAR	BHUBANESWAR	108221722000154, DT.18.06.2018	126(ET)/2018, DT.11.10.2019	OET	01.11.2016 TO 31.03.2017	PARTY	2240899	THE APPEAL FILED BY THE DEALER IS ALLOWED IN PART AND THE ORDER OF THE LEARNED FAA IS HEREBY SET-ASIDE. THE PENALTY LEVIED ON THE DEALER IS DELETED.THE MATTER IS REMITTED BACK TO THE LEARNED FAA FOR FRESH COMPUTATION WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
38	M/S VDEAL SYSTEM, BHUBANESWAR	BHUBANESWAR I CIRCLE	AA(C )- 107111311000093 /BH-1/2013-14, DT.27.01.2015	5(C )/2015-16, DT.03.10.2019	CST	01.07.2006 TO 31.12.2011	STATE	151317	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS CONFIRMED. THE CROSS OBJECTION FILED BY THE DEALER IS DISPOSED OF ACCORDINGLY.

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39	M/S AKZO NOBEL INDIA LIMITED, BHUBANESWAR	BHUBANESWAR RANGE	AA(ET)-08/2017-18, DT.27.01.2018	54(ET)/2018, DT.15.10.2019	OET	01.04.2014 TO 31.03.2015	PARTY	712878	THE APPEAL FILED BY THE DEALER IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED. THE CROSS OBJECTION FILED BY THE STATE -REVENUE IS DISPOSED OF ACCORDINGLY.
40	M/S RADHA KRISHNA ENGINEERING & CO., BALASORE	BALASORE RANGE	AA.22/BA-2013-14(VAT), DT.26.05.2017	197(V) OF 2017-18, DT.23.09.2019	OVAT	01.04.2005 TO 31.03.2010	STATE	REFUNDABLE RS.776494	THE APPEAL STANDS DISMISSED ON CONTEST. THE IMPUGNED ORDER IS CONFIRMED.
41	M/S MOHAPATRA AUTO PARTS, BALASORE	BALASORE RANGE	AA 10-BA-2013-14(VAT), DT.30.12.2015	421 (V) OF 2015-16, DT.23.09.2019	OVAT	2007-08 TO 2011-12	STATE	TAX DUE 2758 AND PENALTY 5516	THE APPEAL STANDS DISMISSED AS OF NO MERIT.
42	M/S KALINGA ELECTRICAL CORPORATION, BALASORE	BALASORE RANGE	AA-12/BA-2012-13(VAT), DT.29.05.2017	183(V)/2017-18, DT.21.09.2019	OVAT	01.04.2005 TO 31.08.2010	STATE	287013	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED.
43	M/S OEL EXTRUSIONS LTD., BALASORE	BALASORE RANGE	AA.85(C)/DCST/BA /10-11, DT.29.04.2017	53(C ) OF 2017-18, DT.15.10.2019	CST	01.10.2006 TO 31.10.2008	PARTY	19441098	THE APPEAL IS PARTLY ALLOWED. THE ORDER OF THE LD. FAA IS SET ASIDE. THE MATTER IS REMANDED BACK TO THE LD. ASSESSING AUTHORITY TO ASSESS THE DEALER AFRESH RE- COMPUTING TAX AND INTEREST LIABILITY FOR THE PERIOD IN ACCORDANCE WITH THE PROVISION UNDER LAW WITHIN A PERIOD OF THREE MONTHS