

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN APRIL-2022

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 RAMA LAMINATORS(P) LTD., ROURKELA	ROURKELA II CIRCLE	AA-1, 2 & 3(RL-II)/2004-05 & AA-1,2 & 3 (RL-II-C)/2004-05, DT.13.07.2004	1702 TO 1704 OF 2004-05 & 94(C) TO 96(C) OF 2004-05, DT.25.04.2022	BOTH OST & CST	1998-99, 1999-2000 AND 2000-01	PARTY	779648, 1729624 & 1118374	ALL THESE SECOND APPEALS FILED BOTH UNDER THE OST ACT AS WELL AS CST ACT FOR THE ASESSMENT YEARS 1998-99, 1999-2000 AND 2000-01 BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY ARE HEREBY CONFIRMED.
2	M/S K.C.S. PRIVATE LIMITED, ROURKELA	ROURKELA I CIRCLE	AA-77(RL-I) OF 2002-03, DT.30.11.2004	2514/2004-05, DT.12.04.2022	OST	1998-99	STATE	REFUND OF 173353	THE APPEAL FILED BY THE STATE IS DISMISSED AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED.
3	M/S HIRAKUD INDUSTRIAL WORKS LTD., SAMBALPUR	SAMBALPUR I CIRCLE	AA.253(SAI) OF 2003-04, DT.23.03.2004	2177/2004-05, DT.13.04.2022	OST	2000-01	STATE	9296677.51	THE PRESENT APPEAL FILED BY THE STATE IS PARTLY ALLOWED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE.
4	M/S BAJAJ AUTO LTD., SAMBALPUR	SAMBALPUR I CIRCLE	AA-417(SAI) OF 2006-07, DT.19.06.2007	865 OF 2007-08, DT.18.04.2022	OST	2001-02, 2002-03, 2003-04 & 2004-05	PARTY	1548796	THE SECOND APPEAL FILED BY THE DEALER-ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE.
5	M/S ADITYA UDYOG, BHUBANESWAR	BHUBANESWAR I CIRCLE	AA.178/BH-I/2002-03, DT.14.03.2003	855 OF 2003-04, DT.31.03.2022	OST	1998-99	PARTY	591143	THE APPEAL ORDER PASSED BY THE LD. FAA FOR THE IMPUGNED PERIOD IS SET ASIDE.
6	M/S SANTOSH KUMAR JAISWAL, JHARSUGUDA	JHARSUGUDA CIRCLE	AA.98(SAII) OF 2002-03, DT.15.04.2003	1011 OF 2003-04, DT.30.03.2022	OST	2001-02	STATE	REDUCING THE DEMAND TO 177441 FROM 575198	THE APPEAL FILED BY THE STATE IS PARTLY ALLOWED AND THE DEMAND RAISED BY THE LAO IN HIS ASSESSMENT ORDER IS REDUCED TO RS.2,95,710.00 FOR THE IMPUGNED PERIOD
7	M/S D.N. BALABANTARAY, JEYPORE	KORAPUT CIRCLE	AAE(KOR)46/07-08, DT.29.02.2008	104(ET) OF 2008-09, DT.29.03.2022	OET	2003-04	STATE	623969	THE APPEAL FILED BY THE STATE IS ALLOWED
8	M/S AGRAWAL STEEL TRADERS, SUNDARGARH	ROURKELA II CIRCLE	AA.74(RL-II-C)2003-04, DT.01.07.2004	84(C) OF 2004-05, DT.29.03.2022	CST	1997-98	PARTY	1474572	THE APPEAL FILED BY THE DEALER ASSESSEE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE ORDERS OF BOTH THE FORA BELOW STANDS CONFIRMED

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9	M/S MANGALA AGENCIES, UTTACK	CUTTACK I CENTRAL CIRCLE	AA-C-23/CUIC/2003-04, DT.22.07.2004	109(C) OF 2004-05, DT.07.04.2022	CST	2002-03	PARTY	REDUCING THE TAX DEMAND TO 1427174 FROM 3139782	THE APPEAL FILED BY THE DEALER APPELLANT IS DISMISSED AND THE ORDER OF THE LD. FAA STANDS CONFIRMED.
10	M/S SHAKTI ENTERPRISERS (P) LTD., BHUBANESWAR	BHUBANESWAR II CIRCLE	AA.559/BH-II/02-03, DT.30.09.2003	455 OF 2004-05, DT.29.03.2022	OST	1999-2000	PARTY	887404	THE APPEAL FILED BY THE DEALER ASSESSEE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE ORDERS OF THE FORUMS BELOW STANDS CONFIRMED.
11	M/S KONARK SANITARY, BHUBANESWAR	BHUBANESWAR II CIRCLE	AA.506/BH-II/02-03, DT.04.11.2003	2607/2003-04, DT.31.03.2022	OST	1990-91	PARTY	524151	THE APPEAL FILED BY THE DEALER APPELLANT IS DISMISSED AND THE ORDER PASSED BY THE LEARNED FAA IS HEREBY CONFIRMED.

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DIVISION BENCH AND SINGLE BENCH

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1	M/S UTKAL FLOUR MILLS, CUTTACK	CUTTACK I RANGE	AA- CUIE/4/2003- 04, DT.10.02.2015	2(C)/2015-16, DT.18.04.2022	CST	2000-01	PARTY	26435	THE APPEAL PREFERRED BY THE DEALER IS DISMISSED AND THE ORDER OF THE LD. FAA IS HEREBY CONFIRMED.
2	M/S ORISSA SMALL INDUSTRIES CORPORATION LTD.	CUTTACK I CENTRAL CIRCLE	1061217120000 19, DT.22.09.2017	157(V)/2020, DT.16.04.2022	OVAT	01.04.2015 TO 31.12.2015	PARTY	1286151	THE APPEAL PREFERRED BY THE DEALER APPELLANT IS DISMISSED AND THE ORDER OF THE LD. FAA IS HEREBY CONFIRMED.
3	M/S S S AGRI BUSINESS PVT. LTD.	BALASORE RANGE	AA.36/BAC- 2019-20(CST), DT.31.12.2019	51(C)/2020, DT.11.04.2022	CST	01.01.2015 TO 31.03.2015	PARTY		THE APPEAL IS DISPOSED OF
4	M/S GRAFTEK PVT. LTD., BHUBANESWAR	BHUBANES WAR I CIRCLE		301(V)/2018, DT.02.04.2022	OVAT	01.01.2007 TO 30.06.2011	PARTY		THE MATTER IS DEFERRED FOR A PERIOD OF FOUR MONTHS AWAITING THE ORDER OF THE HON'BLE COURT IN STREV NO.39/2021.