

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN AUGUST-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 NEW LAXMI STEEL & POWER LTD., KHURDA	JATNI CIRCLE	AA-(VAT)55/2013-14, DT.23.05.2014	96(VAT) OF 2014-15 & 168(VAT) OF 2014-15, DT.22.08.2022	OVAT	11/2012 TO 12/2012	BOTH PARTY & STATE	REDUCING THE TAX DEMAND TO RS.12,65,253/- FROM RS.1,26,52,530/-	THE SECOND APPEAL FILED BY THE DEALER -ASSESSEE IS ALLOWED AND THAT OF SECOND APPEAL FILED BY THE REVENUE IS DISMISSED. THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY SET ASIDE.
2	M/S ANAAR PHARMACEUTICALS (P) LTD., BALASORE	BALASORE CIRCLE	AA-17/BAC/2006-07, DT.26.03.2008	36(C) OF 2010-11, DT.29.07.2022	CST	2004-05	PARTY	2196120	THE APPEAL PREFERRED BY THE DEALER IS DISMISSED AND THE ORDERS OF BOTH THE FOR A BELOW ARE HEREBY CONFIRMED.
3	M/S ANCHOR ELECTRICALS PVT. LTD., CUTTACK	CUTTACK I CITY CIRCLE	AA-CUI-231/12-13, DT.23.04.213	86(VAT) OF 2013-14, DT.24.08.2022	OVAT	01.4.2007 TO 31.07.2011	PARTY	57678436	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED, THE IMPUGNED ORDERS OF THE FORUMS BELOW EXCLUDING RS.18,82,58,877.67 AND RS.3,39,37,914.84 FROM 4% TAXABLE GROUPS AND ADDING THE SAME TO 12.5% AND 13.5% TAXABLE GROUPS RESPECTIVELY ARE SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER-ASSESSEE WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
4	M/S EASTERN FOODS PVT. LTD., CUTTACK	CUTTACK II CIRCLE	AA-CUII/JCST/706/2013-14, DT.22.12.2015	396(V) OF 2015-16, DT.23.08.2022	OVAT	01.04.2009 TO 31.03.2011	PARTY	4733046	THE APPEAL FILED BY THE DEALER-ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE.
5	M/S SUBHALAXMI CASHEW INDUSTRIES, AMBAGUDA	KORAPUT RANGE	AAE(KOR)07/15-16, DT.30.01.2016	222(ET) OF 2015-16, DT.20.08.2022	OET	01.04.2012 TO 31.03.2014	STATE	2421813	THE APPEAL FILED BY THE STATE BEING DEVOID OF MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
6	M/S JALARAM TOBACCO INDUSTRY, BHUBANESWAR	BHUBANESWAR I CIRCLE	AA(VAT)36/2011-12, DT.14.08.2014	35(V) OF 2015-16, DT.16.08.2022	OVAT	01.04.2005 TO 30.04.2008	PARTY	REDUCING THE EXTRA DEMAND TO RS.11,89,093/- FROM RS.21,35,444/-	THE APPEAL FILED BY THE DEALER-ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE.
7	M/S JALARAM TOBACCO INDUSTRY, BHUBANESWAR	BHUBANESWAR I CIRCLE	AA(ET)28/2011-12, DT.14.08.2014	16(ET) OF 2015-16, DT.16.08.2022	OET	01.04.2005 TO 30.04.2008	PARTY	REDUCING THE DEMAND TO RS.1,28,840/- FROM RS.6,11,055/-	THE APPEAL FILED BY THE DEALER IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE.
8	M/S BAPI CONSTRUCTION ELECTRICAL ENGINEERING PVT. LTD., BHUBANESWAR	BHUBANESWAR II CIRCLE	AA-106111110000098, DT.19.08.2022	216(VAT) OF 2019, DT.19.08.2022	OVAT	01.04.2005 TO 30.11.2008	PARTY	REDUCING THE TAX DEMAND TO RS.47,47,347/- FROM RS.3,23,64,378/-	THE PETITION FOR WITHDRAWAL OF S.A. NO. 216(VAT) OF 2019 FILED BY THE DEALER -ASSESSEE IS ALLOWED AND THUS, THE SECOND APPEAL IS DISMISSED AS WITHDRAWN.

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9	M/S INDIAN OIL CORPORATION LTD., BHUBANESWAR	CUTTACK I EAST CIRCLE	AA-386/CUIE/2006-07, DT.28.01.2008	53 OF 2008-09, DT.17.08.2022	OST	2001-02	PARTY	12193307	THE APPEAL IS ALLOWED, THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET-ASIDE AND THE MATETR IS REMITTED BACK TO THE ASSESSING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF DEALER-ASSESSEE WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF COPY OF THIS ORDER.
10	M/S INDIAN OIL CORPORATION LTD., BHUBANESWAR	CUTTACK I EAST CIRCLE	AA-138/CUIE/2005-06, DT.28.03.2008	336 OF 2008-09, DT.17.08.2022	OST	2001-02	PARTY	REDUCING THE TAX DEMAND TO RS.2,32,83,229/- FROM RS.3,04,07,217/-	THE APPEAL IS ALLOWED, THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET-ASIDE AND THE MATETR IS REMITTED BACK TO THE ASSESSING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER-ASSESSEE AFRESH GIVING IT AN OPPORTUNITY OF HEARING TO SUBSTANTIATE ITS CLAIM BY PRODUCING RELEVANT MATERIALS WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF COPY OF THIS ORDER.
11	M/S OSWAL CHEMICALS & FERTILISERS LTD., PARADEEP	JAGATSINGH PUR CIRCLE	AA/42/CU-C-II-J/2005-06, DT.19.08.2006	150(C) /2006-07, DT.29.07.2022	CST	2003-04	STATE	REDUCING THE DEMAND TO RS.25,164/- FROM RS.38,05,58,968/-	THE APPEAL FILED BY THE STATE IS ALLOWED IN PART AND THE ORDER OF THE LD. FAA IS SET ASIDE. CONSEQUENTLY, THE CASE IS REMANDED TO THE LAO TO RE-EXAMINE THE CASE AND COMPLETE THE ASSESSMENT AFRESH PREFERABLY WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER, GIVING THE ASSESSEE A REASONABLE OPPROTUNITY OF BEING HEARD.
12	M/S K.P.SAHU & D.P.SAHU, SAMBALPUR	SAMBALPUR I CIRCLE	AA-350(SAI) OF 2004-05, DT.27.07.2005	1479 OF 2005-06, DT.16.8.2022	OST	2003-04	PARTY	2295781	THE APPEAL FILED BY THE DEALER IS ALLOWED, THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY TO RECMPUTE THE TAX LIABILITY OF THE DEALER-ASSESSEE IN ACCORDANCE WITH LAW WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
13	M/S K.ZAMAN & Q ZAMAN, SAMBALPUR	SAMBALPUR I CIRCLE	AA-225(SAI) OF 2004-05, DT.27.11.2004	2565 OF 2004-05, DT.16.08.2022	OST	2003-04	PARTY	1043963	THE APPEAL FILED BY THE DEALER IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE. THE MATETR IS REMITETD BACK TO THE ASSESSING AUTHORITY TO RECOMPUTE THE TAXLIABILITY OF THE DEALER-ASSESSEE IN ACCORDANCE WITH LAW WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.

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SINGLE BENCH AND DIVISION BENCH

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1	M/S TRIVENI ENGINEERING AND INDUSTRIES LTD., SUNDARGARH	CT & GST CIRCLE I BHUBANESWAR	AA-109/CST/BH- I/2020-21, DT.26.02.2021	32(C) OF 2021, DT.28.07.2022	CST	01.04.2015 TO 31.03.2016	PARTY	471693	THE APPEAL FILED BY THE DEALER IS ALLOWED PARTLY AND THE AMOUNT IS REMITTED BACK TO THE LEARNED ASSESSING OFFICER FOR RE-COMPUTATION OF TAX WITHIN THREE MONTHS FROM THE RECEIPT OF THIS ORDER AFTER GIVING REASONABLE OPPORTUNITY OF BEING HEARD.
2	M/S KALINGA MACHINERY & TOOLS, PURI	PURI RANGE	AA-174/175/PUI/1999-2000, DT.12.02.2001	112 & 113 OF 2001-02, DT.16.08.2022	OST	1997-98	PARTY	390002	THE APPEAL FILED BY THE DEALER IS ALLOWED IN PART. THE ORDERS OF BOTH THE FOR A BELOW RELATING TO ASSESSMENT FOR THE PERIOD 1996-97 ARE HEREBY SET ASIDE WITHOUT AFFECTING THE ORDER OF ASSESSMENT RELATING TO THE YEAR 1997-98. THE ASSESSMENT IS TO BE DONE BY THE LEARNED ASSESSING OFFICER WITHIN A PERIOD OF THREE MONTHS OF RECEIPT OF THIS ORDER AND THAT TOO RELATING TO ONLY FOR THE PERIOD OF 1996-97 AFTER GIVING A REASONABLE OPPORTUNITY TO THE DEALER OF BEING HEARD. THE DEALER IS TO FURNISH THE ORIGINAL DOCUMENTS BEFORE THE LEARNED ASSESSING OFFICER FOR VERIFICATION OF THE SAME.

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SINGLE BENCH BY CHAIRMAN

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1	M/S TIME STEEL & POWER LTD., SUNDARGARH	ROURKELA II CIRCLE	AA-RL3(C) /16-17, DT.30.01.2018	31(C) OF 2018, DT.30.07.2022	CST	01.04.2012 TO 31.03.2014	PARTY	REDUCING THE DEMAND TO RS.26,97,839/- FROM RS.75,22,279/-	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS SET ASIDE TO THE EXTENT OF LEVYIN TAX @ 5% ON RS.2,62,18,835/- INTERSTATE SALE WITHOUT 'C' FORM AND ON RS.20,78,960/- WITHOUT 'H' FORM.
2	M/S SRIKRUSHNA FILIGREE HOUSE, DHENKANAL	DHENKANAL CIRCLE	10621172100 0006, DT.30.12.2017	102(V) OF 2018, DT.30.07.2022	OVAT	01.04.2011 TO 28.02.2014	PARTY	127323	THE SECOND APPEAL FILED BY THE DEALER-ASSESSEE STANDS DISMISSED AND THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY CONFIRMED.
3	M/S DASH ENTERPRISES, GANJAM	GANJAM I CIRCLE	AA9VAT)07/2 017-18, DT.20.06.2018	197(VAT) OF 2018, DT.30.07.2022	OVAT	01.04.2013 TO 31.03.2015	PARTY	356993	THE APPEAL FILED BY THE DEALER -APPELLANT IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE.THE MATTER IS REMITETD BACK O THE ASSESSING AUTHORITY FOR RECOMPUTATION OF TAX LIABILITY WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.

4	M/S SNM BUSINESS PVT. LTD., BALASORE	BALASORE RANGE	AA-13/BA-2018-19(OVAT), DT.31.08.2018	28(VAT) OF 2019, DT.29.07.2022	OVAT	01.04.2005 TO 31.03.2006	PARTY	35544	THE PETITION FOR WITHDRAWAL OF THE SECOND APPEAL FILED BY THE DEALER-ASSESSEE IS ALLOWED AND THUS, THE SECOND APPEAL IS DISMISSED AS WITHDRAWN.
5	M/S SNM BUSINESS PVT. LTD., BALASORE	BALASORE RANGE	AA-87/BA-2016-17(OVAT), DT.31.08.2018	29(VAT) OF 2019, DT.16.08.2022	OVAT	01.04.2008 TO 31.03.2010	PARTY	202791	THE APPEAL FILED BY THE DEALER BEING DEVOID OF MERIT STANDS DISMISSED AND THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY CONFIRMED.
6	M/S RAM RATAN, KANDHAMAL	PHULBANI CIRCLE	AAV-63/2010-11, DT.12.01.2017	392(VAT) OF 2016-17, DT.28.07.2022	OVAT	01.04.2005 TO 30.06.2007	PARTY	76305	THE APPEAL FILED BY THE DEALER-ASSESSEE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY CONFIRMED.
7	M/S MAA TARA TARINI FOOD PRODUCTS(P) LTD., GANJAM	GANJAM II CIRCLE	AAV.65/2011-12, DT.29.06.2015	211(V) OF 2015-16, DT.29.07.2022	OVAT	01.04.2005 TO 31.05.2010	STATE	REFUND OF RS.1,53,923/- & RS.2,32,300/-	THE APPEAL FILED BY THE STATE FAILS AND ACCORDINGLY, THE SAME STANDS DISMISSED AND THE ORDER OF THE FIRST APPELLATE AUTHORITY STANDS IS HEREBY CONFIRMED.