

**SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN DECEMBER-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 PRITI OIL LTD., SAMBALPUR	SAMBALPUR I CIRCLE	AA-31(SAIET) OF 2003-04, DT.28.06.2004	169(ET) OF 2004-05, DT.28.12.2022	OET	2001-02	STATE	567714	THE APPEAL AT THE INSTANCE OF THE STATE IS HEREBY DISMISSED AND THE FINDING OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
2	M/S PRITI OIL LTD., SAMBALPUR	SAMBALPUR I CIRCLE	AA-17(SAI-C) OF 2003-04 & AA-18(SAI-C) OF 2003-04, DT.28.06.2004	107(C) OF 2004-05 & 98(C) OF 2004-05, DT.26.12.2022	CST	2002-03	STATE	976153 & 466107	THE APPEALS ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY ARE HEREBY SETASIDE. AS A NECESSARY COROLLARY THEREOF, THE ASSESSMENT ORDERS OF THE ASSESSMENT ORDERS OF THE ASSESSING AUTHORITY FOR THE YEARS 2001-02 AND 2002-03 ARE HEREBY RESTORED.
3	M/S SIMPLEX CONCRETE PILES(INDIA) LTD., LANJIGARH	KALAHANDI CIRCLE	AA-49(KA) OF 2008-09, DT.08.09.2008	591 OF 2008-09, DT.12.12.2022	OST	2004-05	PARTY	REFUND OF RS.57,21,773/-	THE APPEAL PREFERRED BY THE DEALER IS DISMISSED AND THE ORDER PASSED BY THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED
4	M/S SHREE JAGANNATH DISTRIBUTORS, BHUBANESWAR	BHUBANESWAR RANGE	AA-255/BHI/05-06, DT.05.03.2008	420 OF 2008-09 & 454 OF 2008-09, DT.06.12.2022	OST	01.04.2003 TO 31.03.2004	STATE	286597	BOTH THE APPEALS ARE FOUND TO BE DEVOID OF MERIT AND ARE, THEREFORE, DISMISSED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY PASSED ON DATED 05.03.2008 IN FIRST APPEAL CASE NO.AA.255/BHI/05-06 IS HEREBY CONFIRMED.
5	M/S SWASTIK INGOT PVT. LTD., ROURKELA	ROURKELA I CIRCLE	AA/186/11-12(OVAT) & AA.185/11-12/OET, DT.23.08.2013 & 24.08.2013	235(VAT) OF 2013-14, 217(VAT) OF 2013-14, 149(ET) OF 2013-14 & 159(ET) OF 2013-14, DT.12.12.2022	BOTH OVAT & OET	01.04.2006 TO 31.12.2009	BOTH PARTY & STATE	REDUCING THE TAX AND PENALTY FROM RS.2,32,60875/- FROM RS.2,77,73,691/-	THE APPEALS FILED BY THE DEALER ASSESSEE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY QUASHED. AS A COROLLARY, THE CROSS APPEALS PREFERRED BY THE STATE ARE HEREBY BEING DEVOID OF MERIT STANDS DISMISSED.
6	M/S PRITI OIL LTD., SAMBALPUR	SAMBALPUR I CIRCLE	AA-52(SAIL/ VAT/11-12, DT.25.09.2012	225(V) OF 2012-13, DT.07.12.2022	OVAT	01.04.2009 TO 31.03.2011	PARTY	5612703	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.
7	M/S SHREE BALAJI ENGICONS (P) LTD., JHARSUGUDA	JHARSUGUDA CIRCLE	AA-228(SAIII) OF 2006-07, DT.27.12.2006	328 OF 2007-08, DT.06.12.2022	OST	2004-05	STATE	116670948	THE APPEALS STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.

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8	M/S SARALA DEVI MODERN RICE MILL, MALKANAGIRI	MALKANAGIRI CIRCLE	AAV.(KOR)03/16-17, DT.28.09.2016	286(V) OF 2016-17, DT.06.12.2022	OVAT	01.04.2012 TO 20.09.2014	PARTY	2608470	THE APPELA FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HREEBY QUASHED.
9	M/S PRITI OIL LTD., SAMBALPUR	SAMBALPUR I CIRCLE	AA-273(SAI/ CST/06-07, DT.09.06.2009	38(C) OF 2009-10, DT.08.12.2022	CST	2003-04	PARTY	811349	THE APPEALS STANDS DISMISSED AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY CONFIRMING THE ASSESSMENT ORDER OF THE ASSESSING AUTHORITY IS HEREBY UPHELD.
10	M/S AGRO ENTERPRISES, BALASORE	BALASORE CIRCLE	AA-63/BA-2013-14(VAT), DT.21.01.2015	90(VAT) OF 2015-16, DT.02.12.2022	OVAT	01.04.2011 TO 31.03.2013	PARTY	3491022	THE APPEAL STANDS ALLOWED AND THE ORDERS OF THE ASSESSING AUTHORITY AND THE FIRST APPELLATE AUTHORITY ARE HEREBY SET ASIDE.AS A NECESSARY COROLLARY THEREOF, THE ASSESSMENT ORDER IS HEREBY QUASHED.
11	M/S ROCK TECH ENGINEERS, KEONJHAR	BARBIL CIRCLE	AA-543 KJB 14-15, DT.28.01.2016	7(VAT) OF 2016-17, DT.05.12.2022	OVAT	01.04.2007 TO 31.03.2011	STATE	2163504	THE APPEAL STANDS DISMISSED BEING DEVOID OF ANY MERIT AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.

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**SINGLE BENCH AND DIVISION BENCH**

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1	M/S MAA BHUBANESWAR MARBLE AND GRANITE, PURI	INVESTIGATION UNIT, PURI	AA-VAT 15/PU/2018-19 7 AA(ET)16/PU/2018-19, DT.25.02.2019	114(V) OF 2019 & 66(ET) OF 2019, DT.14.12.2022	BOTH OVAT & OET	01.04.2014 TO 31.12.2016	PARTY	2026970	THE APPEALS FILED BY THE DEALER-ASSESSEE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE.
2	M/S MAA DURGA FLOUR MILLS PVT. LTD., CUTTACK	CUTTACK II RANGE	AA-136(C)/JCST/CUII/2010-11, DT.20.04.2018	67(C) OF 2018, DT.05.01.2023	CST	01.01.2009 TO 31.12.2009	PARTY	1156130	THE APPEALS PREFERRED FILED BY THE DEALER IS DISMISSED AND THE ORDER PASSED BY THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
3	M/S THIRUBALA CHEMICALS PVT. LTD., KHORDHA	JATNI CIRCLE	AA(ET)34/2015-16, DT.12.04.2017	77(ET) OF 2019, DT.26.12.2022	OET	01.10.2008 TO 31.03.2009	PARTY	391631	THE APPEAL PREFERRED BY THE DEALER IS ALLOWED AND THE ORDERS OF THE FOR A BELOW ARE HEREBY QUASHED.
4	M/S KALINGA PAINTS AND CHEMICALS INDUSTRIES PVT. LTD., SUNDARGARH	ROURKELA II CIRCLE	AAV.152 OF 2018-19, DT.28.01.2021 & AAV.111 ET OF 2018-19, DT.28.01.2021	30(V) OF 2021 & 20(ET) OF 2021, DT.26.12.2022	BOTH OVAT & OET	01.04.2009 TO 31.08.2021	PARTY	65793	THE APPEALS FILED BY THE DEALER-ASSESSEE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.
5	M/S DETECTION INSTRUMENTS INDIA PVT. LTD., CUTTACK	CUTTACK I EAST CIRCLE	108121612000055 , DT.30.08.2019	124(ET) OF 2019, DT.15.12.2022	OET	01.06.2013 TO 31.03.2014	PARTY	133032.78	THE APPEAL PREFERRED BY THE DEALER APPELLANT IS DISMISSED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
6	M/S UTKAL PLOYWEAVE INDUSTRIES PVT. LTD., BALASORE	BALASORE RANGE	AA-JCST/B@/778/2013-14, DT.15.03.2018	110(ET) OF 2018, DT.09.12.2022	OET		PARTY		THE PETITION FILED BY THE APPELLANT IS ALLOWED AND THE PRESENT APPEAL IS DISMISSED AND HEREBY WITHDRAWN.
7	M/S SANJAY CONCRETE PIPES & PRODUCTS, CUTTACK	CUTTACK II RANGE	AA/15/OVAT/CUII/2018-19, DT.22.02.2019 & AA/04/OET/CUII/2018-19, DT.26.04.2019	80(V) OF 2019 & 71(ET) OF 2019, DT.07.12.2022	BOTH OVAT & OET	01.04.2012 TO 31.03.2017	PARTY	978158 & 110501	THE APPELAS FILED BY THE DEALER-ASSESSEE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW RE HEREBY SET ASIDE.

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8	M/S OSL MOTORS PVT. LTD., CUTTACK	CUTTACK I RANGE	AA-CUI/JCST/576(A)/12-13, DT.19.07.2014	406(VAT) OF 2016-17, DT.28.11.2022	OVAT	01.12.2008 TO 31.03.2010	PARTY	REDUCING THE DEMAND TO RS.6,25,656/- FROM RS.9,76,200/-	THE APPEAL IS DISMISSED AND THE ORDER OF THE LD. ADDL. CST(APPEAL) IS CONFIRMED.
9	M/S DETECTION INSTRUMENTS INDIA PVT. LTD., CUTTACK	CUTTACK I EAST CIRCLE	106121612000054 , DT.30.08.2019	242(V) OF 2019, DT.15.12.2022	OVAT	01.06.2013 TO 31.03.2014	PARTY	599112	THE APPEAL FILED BY THE DEALER IS DISMISSED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY PASSED ON DATED 30.08.2019 IN FIRST APPEAL CASE NO. 106121612000054 IS HEREBY CONFIRMED.
10	M/S JAI BALAJI JYOTI STEELS LTD., ROURKELA	ROURKELA II CIRCLE	AA-87(RL-II-C) OF 2017-18, DT.15.12.2017	20(C )/2018, DT.14.12.2022	CST	01.10.2015 TO 31.03.2016	PARTY	1350176	THE APPEAL FILED BY THE DEALER APPELLANT IS PARTLY ALLOWED AND THE ORDERS OF THE LEARNED ASSESSING OFFICER WITH A DIRECTION FOR REASSESSMENT AFRESH CONSIDERING THE C FORMS FILED BY THE DEALER GIVING A REASONABLE OPPORTUNITY OF BEING HEARD.
11	M/S ORISSA PLASTO PIPES PVT. LTD., CUTTACK	CUTTACK I RANGE		2235 OF 2004-05, DT.09.12.2022	OST	2001-02	PARTY	112279.47	THE APPEAL IS ALLOWED AND THE ORDER OF THE LEO. ACST IS SET ASIDE AND THE MATTER IS REMANDED BACK TO THE LAO FOR RECOMPUTATION OF TAX LIABILITY OF THE DEALER WITHIN THREE MONTHS OF THE RECEIPT OF THIS ORDER. EXCESS TAX PAID IF ANY, MAY BE REFUNDED AS PER THE PROVISION OF LAW.
12	M/S MAA DURGA ELECTRIC STORE, GANJAM	GANJAM II CIRCLE	AAV.34 OF 2015-16, DT.28.11.2018	36(V) OF 2019, DT.26.12.2022	OVAT	2012-13	PARTY	393736	THE APPEAL FILED BY THE DEALER IS ALLOWED AND THE IMPUGNED ORDERS OF THE LEARNED ASSESSING OFFICER FOR A BELOW ARE HEREBY QUASHED.