

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN JULY-2021

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 SUSHANT MINERALS PVT. LTD., BARBIL	BARBIL CIRCLE	AA-320/JPR-V/2014-15, DT.29.09.2014	160(V)/2019, DT.01.07.2021	OVAT	01.04.2008 TO 31.07.2013	PARTY	286392066	THE APPEAL FILED BY THE DEALER-APPELLANT IS ALLOWED IN FULL AND THE DEMAND RAISED BY THE LD. FIRST APPELLATE AUTHORITY FOR THE IMPUGNED PERIOD IS REDUCED TO RS. NIL. THE CASE IS DISPOSED OF ACCORDINGLY.
2	M/S ARIHANT CASTING, SUNDARGARH	ROURKELA II CIRCLE	AA-21(RL-II-C) OF 2009-10, DT.31.08.2010	79(C) OF 2010-11, DT.02.07.2021	CST	01.07.2006 TO 30.06.2008	STATE	6103932	THE APPEAL BEING DEVOID OF MERIT, THE SAME STANDS DISMISSED. THE ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED. CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.
3	M/S ENNORE COKE LTD., CUTTACK	CUTTACK II RANGE	A-10810151000055 0/2015-16 & AA-10710151000054 9/2015-16, DT.31.10.2016	172(ET) OF 2016-17 & 85(C) OF 2016-17, DTD.02.07.2021	OET	04.04.2008 TO 31.03.2011	PARTY	52529300	BOTH THE APPEALS FILED BY THE DEALER APPELLANT ARE NOT MAINTAINABLE AND ACCORDINGLY, THE SAME STANDS DISMISSED. CROSS OBJECTIONS ARE DISPOSED OF ACCORDINGLY.

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN JULY-2021

SINGLE BENCH AND DIVISION 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
1	M/S NALCO (MINING & REFINERY DIVISION), DAMANJODI	KORAPUT RANGE	AA(ET)-67/2009-10, DT.26.12.2017	36(ET)/2018, DT.14.07.2021	OET	01.11.2008 TO 31.01.2009	PARTY	15717164	THE APPEAL FILED BY THE DEALER-APPELLANT IS ALLOWED IN PART. THE IMPUGNED ORDER IS SET ASIDE WITH A DIRECTION TO LAO FOR RE-ASSESSMENT OF THE CASE IN THE LIGHT OF THE ABOVE OBSERVATIONS OF THE TRIBUNAL, AFTER GIVING THE DEALER-APPELLANT A REASONABLE OPPORTUNITY OF BEING HEARD. THE SAID RE-ASSESSMENT SHOULD BE COMPLETED WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER. THE CROSS OBJECTION FILED BY THE RESPONDENT -STATE IS DISPOSED OF ACCORDINGLY.
2	M/S DEVI BHANDAR MAIGODOWN CUTTACK	CUTTACK		233(V)OF 2018 DT 29.06.2021	OVAT		PARTY		THE PETITION IS REJECTED BEING DEVOID OF ANY MERIT
3	M/S SAMBALPUR ROLLER FLOUR MILLS PVT LTD DHANKAUDA SAMBALPUR	SAMBALPUR I	AA 37(SA.I)OF 97-98 DT 10.12.1998	560/1999-2000, DT.05.07.2021	OST	1995-96	PARTY	355172	THE APPEAL FILED BY THE DEALER APPELLANT IS ALLOWED IN PART.THE CASE IS SET ASIDE WITH A DIRECTION TO LAO TO MAKE RE-COMPUTATION OF TAX IN THE LIGHT OF ABOVE OBSERVATION OF THE TRIBUNAL AND ISSUE DEMAND NOTICE AFRESH TO THE DEALER APPELLANT WITHIN A MONTH FROM THE DATE OF RECEIPT OF THIS ORDER.