

**SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN JULY-2022**

**FULL 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 SAI CASHEWS, KORAPUT	KORAPUT CIRCLE	AAC(KOR)13/14-15, DT.26.05.2015	119(C ) OF 2015-16, DT.29.06.2022	CST	01.04.2008 TO 31.03.2010	STATE	REDUCING THE DEMAND TO RS.2,66,827/- FROM RS.58,92,045.86	THE SECOND APPEAL FILED BY THE STATE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY STANDS CONFIRMED.
2	M/S SHREE JAGANNATH ALLOYS PV. LTD., ROURKELA	ROURKELA I CIRCLE	AA 49(RL-I-C) OF 2011-12, DT.21.08.2012	73(C) OF 2011-12, DT.21.08.2012	CST	2004-05	PARTY	719984	THE SECOND APPEAL FILED BY THE DEALER-ASSEESSEE STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FORUMS BELOW STANDS CONFIRMED.
3	M/S PAWAN KUMAR ALLHUWALIA, KEONJHAR	JAJPUR RANGE	AA-69/08-09, DT.13.09.2012	60(C) OF 2012-13, DT.30.06.2022	CST	01.07.2006 TO 31.03.2007	STATE	REDUCING THE DEMAND TO RS.20,94,485/- FROM RS.49,27,410/-	THE APPEAL FILED BY THE STATE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
4	M/S JAI BALAJI AUTO AGENCY, CUTTACK	CUTTACK I CIRCLE	AA-73(CUIC)/2008-09, DT.28.02.2009	213 OF 2009-10, DT.30.06.2022	OST	2004-05	STATE	114843.88	THE APPEAL FILED BY THE STATE IS DISMISSED AND THE APPEAL ORDER OF THE LD. DCST STANDS CONFIRMED.
5	M/S RAJ MILL STORES, BALANGIR	BALANGIR CIRCLE	AA-98(BPI)2006-07/AA-6(BPI)2003-04/AA-7(BPI)2003-04/AA-99(BPI)2006-07DT.04.07.2007& AABP-23/2005-06/AABP-492/2014-15/AABP-24/2005-06-AABP-492/2014-15/AABP-32/2002-03/AABP-489/2014-15/AABP-31/2002-03/AA-491/2014-15& AABP-30/2002-03/AABP-491/2014-15/DT.30.04.2016	851 OF 2007-08, 145(ET)2007-08, 146(ET)/2007-08, 149(ET)/2007-08, 19 OF 2016-17, 20 OF 2016-17, 21 OF 2016-17, 22 OF 2016-17 & 23 OF 2016-17, DT.28.06.2022	OST & OET	1999-2000 TO 2002-03	PARTY	1030726, 3325297, 2871757, 777332, 686813, 542568, 70289 & 777331	THE ORDERS PASSED BY THE LEARNED FORA BELOW ARE HEREBY SET ASIDE AND THE CASES ARE REMANDED BACK TO THE LEARNED ASSESSING OFFICERS CONCERNED FOR REASSESSMENT AFTER GIVING REASONABLE OPPORTUNITY TO THE APPELLANT OF BEING HEARD.

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6	M/S LARSEN & TOUBRO LTD., JHARSUGUDA	JHARSUGUDA CIRCLE	AA-13(SA-III) OF 1998-99 & AA-3(SA-III-C) OF 98-99, DT.14.03.2000	280 OF 2000-01 & 17(C ) OF 2000-01, DT.30.06.2022	OST & CST	1994-95	STATE	REDUCING THE DEMAND TO RS.15,73,69 1.82 FROM RS.4,71,28,8 51/-	THE FIRST APPELLATE AUTHORITY COMMITTED SERIOUS ILLEGALITY IN ADMITTING THE TAX BENEFIT TO THE DEALER ASSESSEE UNDER IPR-1989 THEREBY REVISING THE ORDERS OF ASSESSING AUTHORITY. ACCORDINGLY, THE APPEALS ARE ALLOWED IN PART AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY ARE HEREBY SET ASIDE TO THE ABOVE EXTENT WITHOUT DISTURBING OTHER FINDINGS OF THE FIRST APPELLATE AUTHORITY.
7	M/S MODI PHARMACEUTICALS, CUTTACK	CUTTACK I RANGE		12 OF 2021, 11.07.2022	OST	2019-20	PARTY		THE APPLICATION DATED 22.11.2021 FILED BY THE DEALER-ASSESSEE TO CONDONE THE DELAY IN FILING THE APPEAL IS HEREBY REJECTED. CONSEQUENTALLY, THE SECOND APPEAL STANDS DISMISSED.
8	M/S GALAXY ENTERPRISES, GANJAM	GANJAM II CIRCLE	AA9VAT)08/2013-15, DT.19.02.2015	17(VAT) OF 2015-16, DT.14.07.2022	OVAT	01.08.2007 TO 30.09.2012	PARTY	2055813	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY SET ASIDE.
9	M/S MODI AGENCIES, KHURDA	JATNI CIRCLE	AA.133(PUII) 05-06, DT.27.02.2004	284 OF 2006-07, DT.30.06.2022	OST	2000-01	PARTY		THE APPEAL FILED BY THE DEALER APPELLANT IS DISMISSED AND THE ORDER PASSED BY THE LD. ACST STANDS CONFIRMED.
10	M/S SHANTI RICE MILL, BALANGIR	BALANGIR CIRCLE	AA-69(BPI)2005-06, DT.05.01.2007	215 OF 2007-08, DT.20.07.2022	OST	2000-01	STATE	199747	THE APPEAL FILED BY THE STATE IS ALLOWED IN PART AND THE ORDER PASSED BY THE LD. FAA IS SET ASIDE WITH A DIRECTION TO THE LAO FOR RE-COMPUTATION OF TAX TO COMPLETE RE-ASSESSMENT PREFERABLY WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER, GIVING REASONABLE OPPORTUNITY TO THE DEALER-RESPONDENT OF BEING HEARD
11	M/S SRKHEL DEVELOPER & BUILDERS (P) LTD., CUTTACK	JAGATSINGHPUR CIRCLE	AA 284/CUII/04-05, DT.28.02.2005	338/05-06, DT.20.07.2022	OST	2000-01	PARTY	546199	THE APPEAL FILED BY THE ASSESSEE IS REJECTED BEING DEVOID OF MERIT AND THE APPEAL ORDER PASSED BY THE LD. FAA IS CONFIRMED FOR THE IMPUGNED YEAR.
12	M/S N.R INTERNATIONAL,CUTTACK	CUTTACK II CIRCLE	AA-60 & 61 (CUII-C) 02-03, DT.27.12.2003	9(C) OF 2004-05 & 10(C) OF 2004-05, DT.14.07.2022	CST	1999-2000 TO 2000-01	STATE	REDUCING THE ASSESSMENT TO RS.7,03,123/- AND RS.2,87,812/-	THE APPEALS FILED BY THE STATE ARE ALLOWED. THE ORDER PASSED BY THE LEARNED FIRST APPELLATE AUTHORITY IS SET ASIDE AND THE ORDER OF THE LEARNED ASSESSING OFFICER IS HEREBY CONFIRMED.

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13	M/S SHREE KRISHNA ENTERPRISES, KEONJHAR	BARBIL IRCLE	AA-124-KJ-09-10 & AA-282-KJB(ET)-09-10, DT.22.06.2011	119(VAT) OF 2011-12, 69(ET) OF 2011-12, DT.20.07.2022	OVAT & OET	01.04.2005 TO 31.03.2008	STATE	8159655	BOTH THE SECOND APPEALS FILED BY THE STATE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY PASSED UNDER OVAT ACT AND OET ACT ARE HEREBY SET ASIDE AND THE ORDERS OF THE ASSESSING AUTHORITY ARE RESTORED.
14	M/S MISHRILAL MINES (P) LTD.	JAJPUR CIRCLE	AA-314 CU-III-10-11, DT.23.04.2011	30(ET) OF 2011-12, DT.20.07.2022	OET	01.04.2003 TO 31.3.2004	STATE	630165	THE APPEAL FILED BY THE STATE IS ALLOWED, THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS SET ASIDE AND THE ORDER OF THE ASSESSING AUTHORITY RAISING TAX DEMAND OF RS.6,30,165/- IS HEREBY RESTORED.
15	M/S GULF OIL CORPORATION LTD., ROURKELA	ROURKELA I CIRCLE	AA-142(RL-II-C) OF 2009-10 & AA-70(RL-I-C) /2007-08, DT.30.01.2011	15(C) OF 2011-12, 16(C) OF 2011-12, DT.20.07.2022	CST	2002-03	PARTY	13926811	THE SECOND APPEALS FILED BY THE DEALER - ASSESSEE FOR THE PERIOD 2002-03 AND 2004-05 STANDS DISMISSED BEING DEVOID OF ANY MERIT AND THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY CONFIRMED.
16	M/S BALAJEE INDUSTRIES, KHURDA	JATNI CIRCLE	AA-297 & 298/PU-II/2002-03, DT.18.09.2003	2728 & 2729 OF 2003-04, DT.25.07.2022	OST	2000-01	PARTY	809768 & 1031095	BOTH THE SECOND APPEALS FILED BY THE DEALER-ASSESS FOR THE PERIODS 1999-2000 AND 2000-01 BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY CONFIRMED.
17	M/S CHATTERJEE & SONS, KEONJHAR	ASSESSMENT UNIT, BARBIL	AA-38/KJCB/2006-07, 28.10.2006	162(C) OF 2006-07, DT.22.07.2022	CST	2001-02	STATE	6394339.24	THE APPEAL FILED BY THE STATE IS ALLOWED IN PART AND THE ORDER PASSED BY THE LD. FAA IS SET ASIDE WITH A DIRECTION TO THE LAO FOR RECOMPUTATION OF THE TAX TO COMPLETE REASSESSMENT PREFERABLY WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER GIVING REASONABLE OPPORTUNITY TO THE DEALER-RESPONDENT OF BEING HEARD.
18	M/S SRIRAM INDSUTRIES, KHURDA	JATNI CIRCLE	AA-294/PU-II/2002-03 & AA-295/PU-II/2002-03, DT.18.09.2003	2747 & 2748 OF 2003-04, DT.25.07.2022	OST	1999-2000	PARTY	137550 & 162580	BOTH THE SECOND APPEALS FILED BY THE DEALER ASSESSEE FOR THE PERIODS 1999-2000 AND 2000-01 BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FORUMS BELOW ARE HEREBY CONFIRMED.

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19	M/S HARDIK ASSOCIATES (P) LTD., CUTTACK	CUTTACK I WEST CIRCLE	AA.146/CUIW/2005-06, DT.31.01.2006	18 OF 2006-07, DT.30.06.2022	OST	2003-04	PARTY	REDUCING THE PENALTY TO RS.8,07,120/- FROM RS.8,39,661/-	THE APPEAL PREFERRED BY THE DEALER APPELLANT IS ALLOWED AND THE ORDERS PASSED BY THE FORA BELOW ARE HEREBY SET ASIDE.
20	M/S SHARTHAK ENTERPRISES, BHUBANESWAR	BHUBANESWAR I CIRCLE	AA-264/BHI/05-06, D.12.10.2007	1277 OF 2007-08, DT.27.07.2022	OST	2001-02	STATE	REDUCING THE DEMAND TO RS.1,03,625/- FROM RS.11,11,065/-	THE APPEAL FILED BY THE STATE IS ALLOWED IN PART AND THE ORDER PASSED BY THE FAA IS SET ASIDE WITH A DIRECTION TO THE LAO TO RE-EXAMINE THE BOOKS OF ACCOUNTS OF THE DEALER-RESPONDENT VIS-À-VIS ALLEGATION MADE IN THE AFORESAID FRAUD CASE REPORT IN ORDER TO ASCERTAIN THE ACTUAL ESCAPED TURNOVER FOR MAKING RE-ASSESSMENT OF THE DEALER RELATING TO THE IMPUGNED YEAR.
21	M/S VIJAY ENGINEERING ENTERPRISES, NAGPUR	ANGUL CIRCLE	AA-57/DL/08-09, DT.09.12.2010	67 OF 2015-16, DT.29.06.2022	OST	2003-04	PARTY	5087232	THE APPEAL FILED BY THE DEALER-ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE SET ASIDE.
22	M/S LAXMI AGENCY, CUTTACK	GANJAM I CIRCLE	AA-(VAT)75/2012-13, DT.17.01.2013	48(VAT)OF 2013-14, DT.27.06.2022	OVAT	01.04.2005 TO 31.08.2011	STATE	REDUCING THE DEMAND TO RS.11,833.74 FROM RS.11,67,153/-	THE APPEAL FILED BY THE STATE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
23	M/S JAGANNATH CHOUDHURY, GANJAM	GANJAM I CIRCLE	AA-353/2006-07, DT.18.06.2008	592 OF 2008-09, DT.29.06.2022	OST	2002-03	PARTY	REDUCING THE DEMAND TO RS.1,45,251/- FROM RS.2,02,189/-	THE APPEAL FILED BY THE DEALER ASSESSEE BEING DEVOID OF MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.

**SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN JULY-2022**

**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 PREMCO RAIL ENGINEERS LTD., JAJPUR	JAAPUR CIRCLE	AA-987(CUIII)18-19(OVAT), DT.19.06.2019	243(V) OF 2019, DT.18.07.2022	OVAT	01.04.2009 TO 31.03.2014	PARTY	111054	THE APPEAL FILED BY THE DEALER IS ALLOWED IN PART. THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE AND THE MATTER IS REMITTED BACK TO THE LEARNED ASSESSING AUTHORITY FOR DE NOVO ASSESSMENT WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER AFTER GIVING AN OPPORTUNITY TO THE DEALER OF BEING HEARD.
2	M/S PURI HOTEL PVT. LTD., PURI	PURI CIRCLE	106111611000017 , DT.30.01.2017	414(V) OF 2016-17 & 37(V) OF 2017-18, DT. 14.07.2022	OVAT	01.4.2012 TO 31.03.2014	STAE AND PARTY	REDUCING THE TAX DEMAND TO RS.1,73,643/- FROM RS.5,38,158/-	THE APPEAL FILED BY BOTH THE PARTIES ARE ALLOWED IN PART AND THE ORDERS OF THE LD. JCST IS SET ASIDE. THE MATTER IS REMANDED BACK TO THE LAO FOR COMPLETION OF ASSESSMENT AFTER VERIFYING THE ACTUAL TAX PAID BY THE PURCHASING DEALER IN RESPECT OF HIS CLAIM OF ITC WHICH IS ADMISSIBLE AND THE SELLING DEALER HAS COLLECTED THE OUTPUT TAX PAID BY THE PURCHASING DEALER AND SHOWN IN THE RETURNS AS OUTPUT TAX IN THE RETURN, BOOKS OF ACCOUNTS AND VATIS OF THE SELLING DEALER WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
3	M/S SANTOSHI MARKETING SERVICES, ROURKELA	ROURKELA I CIRCLE	AA.80(RL-I-C) OF 2009-2010, DT.30.11.2011	65(C) OF 2011-12, DT.30.06.2022	CST	2005-06	PARTY	534285	THE APPEAL FILED BY THE DEALER-APPELLANT IS ALLOWED IN PART AND THE ORDER OF THE LD. JCST IS SET-ASIDE.

**SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN JULY-2022****SINGLE BENCH BY CHAIRMAN**

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1	M/S JANATA RICE MILL, BERHAMPUR	GANJAM I CIRCLE	AA-905/95-96, DT.25.01.2017	50 OF 2016-17, DT.26.7.2022	OST	01.04.1994 TO 25.04.1994	STATE	REDUCING THE ASSESSMENT TO RS.1,270/- FROM RS.19,010/-	THE APPEAL FILED BY THE STATE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
2	M/S GURUMURTY ELECTRONICS, KANDHAMAL	PHULBANI CIRCLE	AAV-31/20122012-13, DT.29.02.2016	55(VAT) OF 2016-17, DT.26.07.200	OVAT	01.04.2005 TO 30.06.2011	STATE	21987	THE APPEAL FILED BY THE STATE STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.