

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN JUNE-2021

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 LOTUS CHROME & CHEMICALS (P) LTD., SUNDARGARH	ROURKELA II CIRCLE	AA 71(RL-II) C/2006-07, 28.06.2007	123(C)/2007-08, DT.19.05.2021	CST	2002-03	PARTY	592998	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET ASIDE. THE MATTER IS REMITTED BACK TO THE LAO WITH A DIRECTION TO RE-EXAMINE THE INSTANT CASE IN THE LIGHT OF THE ABOVE OBSERVATIONS OF THE TRIBUNAL AND COMPLETE RE-ASSESSMENT PREFERABLY WITHIN THREE MONTHS OF RECEIPT OF THIS ORDER AFTER GIVING A REASONABLE THE DEALER A REASONABLE OPPORTUNITY OF BEING HEARD.

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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 BHARATIA DISTRIBUTORS PVT. LTD., CUTTACK	CUTTACK I EAST CIRCLE	AA-106101610000118 /2016-17 & AA-108101610000120 /2016-17, DT.24.12.2018	13(VAT) OF 2019 & 5(ET) OF 2019, DT.12.05.2021	OVAT & OET	01.04.2013 TO 31.03.2015	PARTY	278944	THE APPEALS FILED UNDER THE OVAT ACT AS WELL AS OET ACT BY THE DEALER APPELLANT ARE ALLOWED. THE IMPUGNED ORDERS PASSED BY THE BOTH FORUM BELOW ARE HEREBY SET ASIDE AND THE MATTERS ARE REMITTED BACK TO THE ASSESSING AUTHORITY FOR COMPUTATION OF TAX LIABILITY AFRESH FOR THE MATERIAL PERIOD UNDER BOTH THE ACTS IN ACCORDANCE WITH LAW IN THE LIGHT OF THE OBSERVATION, GIVING AN OPPORTUNITY TO THE APPELLANT TO PRODUCE ALL THE RELEVANT DOCUMENTS IN ORDER TO SUBSTANTIATE HIS CLAIM AND TO EXAMINE THE GENUINENESS OF THOSE DOCUMENTS BEFORE COMING TO ANY CONCLUSION. THE ASSESSING AUTHORITY IS TO COMPLETE THE ENTIRE EXERCISE WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
2	M/S UTKAL SALE, CUTTACK	CUTTACK I RANGE	AA-106101810000065 /2018-19, DT.21.12.2018	33(V) OF 2019, DT.01.06.2021	OVAT	01.04.2013 TO 30.09.2015	PARTY	REDUCED THE DEMAND FROM RS.3,20,724/- TO RS.2,87,261/-	THE APPEAL IS ALLOWED TO THE EXTENT INDICATED ABOVE AND THE IMPUGNED ORDER IS HEREBY SET ASIDE. THE MATTER IS REMANDED TO THE LEARNED JCST TO ASCERTAIN THE GENUINENESS OF THE CLAIM OF THE APPELLANT DEALER AND TO PASS A FRESH ORDER OF ASSESSMENT ON CONSIDERATION OF THE ENTIRE OBSERVATIONS MADE ABOVE.THE SELLING DEALER SHOULD BE NOTICED TO ASCERTAIN THE GENUINENESS OF THE CLAIM OF THE APPELLANT DEALER. THE APPELLANT DEALER IS DIRECTED TO APPEAR BEFORE THE LEARNED JCST SOU MOTU. THE FRESH ASSESSMENT HAS TO BE COMPLETED WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.