

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN JUNE-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 D.R.PATNAIK, KEONJHAR	KEONJHAR CIRCLE	AA.58/KJ-C/05-06, DT.25.08.2006	139(C) OF 2006-07, DT.06.06.2022	CST	2002-03	PARTY	920146	THE APPEAL FILED BY THE DEALER-APPELLANT IS ALLOWED AND THE CASE IS REMANDED TO THE LAO FOR RE-ASSESSMENT FOR THE IMPUGNED PERIOD AND TO COMPLETE SUCH RE-ASSESSMENT PREFERABLY WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER GIVING THE ASSESSEE A REASONABLE OPPORTUNITY OF BEING HEARD.
2	M/S SWATI MARBLES, CUTTAK	CUTTACK I CENTRAL CIRCLE	AA(OVAT)62/CUI C/2011-12, DT.16.08.2013	209(V)/13-14, DT.06.06.2022	OVAT	01.04.2008 TO 07.08.2010	PARTY	3791524	BOTH THE ASSESSMENT ORDER AND APPEAL ORDER OF THE FORUMS BELOW FOR THE IMPUGNED PERIOD ARE HEREBY SET-ASIDE.
3	M/S INDEX PORT LTD., CUTTACK	CUTTACK I EAST CIRCLE	AA-352/CUIE/2002-03, DT.30.09.2004	2106.2004-05, DT.06.06.2022	OST	2000-2001	PARTY	REDUCING THE DEMAND TO RS.18,00,877/- FROM RS.37,66,909/-	THE APPEAL ORDER PASSED BY THE LD. FAA FOR THE IMPUGNED YEAR IS SET ASIDE AND THE CASE IS REMITTED BACK TO THE LAO TO MAKE FRESH ASSESSMENT AND PASS NECESSARY ORDER PREFERABLY WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER AFTER GIVING THE ASSESSEE A REASONABLE OPPORTUNITY OF BEING HEARD.
4	M/S MAHESWARI BROTHERS COAL LTD.	CUTTACK II RANGE	AA-CUII-170/13-14, DT.25.11.2014	199(ET)/14-15, DT.18.06.2022	OET	01.01.2008 TO 31.10.2010	PARTY	57015968	THE IMPUGNED ORDERS PASSED BY BOTH THE FOR A BELOW, ARE HEREBY SET ASIDE AND THE MATTER IS REMITTED BACK TO LAO TO RECOMPUTE THE TAX LIABILITY OF THE DEALER - APPELLANT AND PASS ORDER WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER AFTER GIVING THE ASSESSEE A REASONABLE OPPORTUNITY OF BEING HEARD.
5	M/S PRATIK ASSOCIATES, PARADEEP	JAGATSINGHPUR CIRCLE, PARADEEP	AA/156/CUIIJ/2006-07, DT.25.01.2008	95 OF 2008-09, DT.18.06.2022	OST	2001-2002	STATE	REFUND OF RS.12,63,094/-	THE STATE APPEAL IS ALLOWED IN PART AND THE ORDER OF THE LD. ACST IS SET ASIDE. THE MATTER IS REMANDED BACK TO THE LAO FOR COMPLETION OF ASSESSMENT WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
6	M/S ELMECH ENGINEERS, BHUBANESWAR	BHUBANESWAR II CIRCLE	AA-39/BH-II/08-09, DT.20.11.2009	423/09-10, DT.21.06.2022	OST	2001-2002	PARTY	702196	THE APPEAL FILED BY THE ASSESSEE IS ALLOWED. THE CASE IS REMANDED TO THE LAO TO MAKE RE-COMPUTATION OF TAX AND PASS NECESSARY ORDER AFTER GIVING THE ASSESSEE A REASONABLE OPPORTUNITY TO BEING HEARD.

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7	M/S B. ENGINEERS & BUILDERS LTD., BHUBANESWAR	BHUBANESWAR I CIRCLE	AA-92/BH-I/03-04, DT.25.05.2004	697 OF 2004-05, DT.10.06.2022	OST	1999-2000	PARTY	575194	THE APPEAL FILED BY THE DEALER-ASSESSEE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY CONFIRMED.
8	M/S TATA PROJECTS LIMITED, BHUBANESWAR	BHUBANESWAR II CIRCLE	AA-351/BH-II/04-05 & AA-(ET)-352/BH-II/04-05, DT.15.09.2005	1708 OF 2005-06, 1724 OF 2005-06 & 280(ET) OF 2005-06, DT.18.06.2022	BOTH OST & OET	2001-2002	BOTH STATE & PARTY	REDUCING THE DEMAND TO RS.15,18,595/- FROM RS.26,67,374/-	S.A. NO.1708 OF 2005-06 FILED BY THE STATE AND S.A. NO. 280 (ET) OF 2005-06 FILED BY THE DEALER - ASSESSEE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE ORDER IMPUGNED IN S.A. NO. 280(ET) OF 2005-06 IS HEREBY CONFIRMED. SO FAR AS S.A. NO. 1724 OF 2005-06 FILED BY THE DEALER - ASSESSEE IS CONCERNED, THE SAME IS ALLOWED IN PART AND TH EIMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE MATTER IS EMITTED BACK TO THE ASSESING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER ASSESSEE WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
9	M/S RUPY ENTERPRISES, CUTTACK	CUTTACK I EAST CIRCLE	AA-78/CUIE/2006-07, DT.07.07.2009 & AA-204/CUIE/2008-09, DT.10.09.2009	325 & 326 OF 2009-10, DT.21.06.2022	OST	2002-03	PARTY	ENHANCING THE ASSESSMENT TO RS.5,46,540/- FROM RS.2,22,280/-	THE APPEALS FILED BY THE DEALER-ASSESSEE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY ARE HEREBY CONFIRMED.

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SINGLE BENCH AND DIVISION BENCH

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1	M/S GEETA AGENCY, ANGUL	ANGUL CIRCLE	AA/ANG/JCST/642 /13-14, DT.23.8.2017	130(ET) OF 2017-18 & 139(ET) OF 2017-18, DT.21.05.2022	OET	01.11.2006 TO 31.01.2010	STATE	463390	THE APPEAL FILED BY BOTH REVENUE AND DEALER ARE DISMISSED AND THE ORDER PASSED BY THE LD.ADDL.CST, IS CONFIRMED.
2	M/S ASPIRE AGGREGATE AND ASSOCIATES, KALAHANDI	KALAHANDI CIRCLE	AA-35(KA) OF 2015-16, DT.27.07.2016	225(V) OF 2016-17, DT.09.06.2022	OVAT	01.04.2010 TO 22.05.2013	PARTY	696768	THE APPEAL FILED BY THE ASSESSEE IS REJECTED, BEING DEVOID OF ANY MERIT AND THE APPEAL ORDER PASSED BY THE LD.FAA FOR THE IMPUGNED PERIOD IS CONFIRMED.
3	M/S T.R. CHEMICALS LTD., SUNDARGARH	ASSESSMENT UNIT, RAJGANGPUR	AA-67(RL-II-C) OF 2013-14, DT.08.08.2015	60(C) OF 2015-16, DT.06.06.2022	CST	01.04.2013 TO 30.09.2013	PARTY	REDUCING THE DEMAND TO RS.3,53,224/- FROM RS.6,09,292/-	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE.THE MATETR IS REMITTED BACK TO THE ASSESSING AUTHORITY WITH A DIRECTION TO IT TO ALLOW OPPORTUNITY OF HEARING TO THE DEALER ASSESSEE TO PRODUCE THE 'H' FORM IN ORIGINAL AND OTHER RELEVANT DOCUMENTS AND AFTER NECESSARY VERIFICATION OF THE STATUTORY FORM AND OTHER DOCUMENTS, THE ASSESSING AUTHORITY SHALL RECOMPUTE THE TAX LIABILITY OF DEALER-ASSESSEE IN ACCORDANCE WITH LAW.
4	M/S VESTIGE MARKETING PVT. LTD., BHUBANESWAR	CUTTACK I CENTRAL CIRCLE	AA-CUI-268/13-14, DT.30.06.2018	63(ET) OF 2020, DT.06.06.2022	OET	16.07.2008 TO 31.03.2012	PARTY	12787581	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR RECOMPUTATION OF TAX LIABILITY OF THE DEALER ASSESSEE KEEPING IN MIND THE OBSERVATIONS MADE HEREIN ABOVE AND IN ACCORDANCE WITH LAW WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
5	M/S ACC LTD., BARGARH	SAMBALPUR RANGE	AA-08(V)/ACST (ASST) SBPR/07-08, DT.30.01.2018	94(VAT) OF 2018, DT.04.06.2022	OVAT	01.04.2005 TO 30.09.2006	STATE	REDUCING THE DEMAND TO RS.8,01,282/- FROM RS.1,05,87,983/-	AS A COROLLARY, THE APPEAL FILED BY THE STATE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BALOW ARE HEREBY SET ASIDE. THE AMTETR IS REMITTED BACKTO THE ASSESSING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER-ASSESSEE TO GIVE REASONABLE OPPORTUNITY OF HEARING TOT HE DEALER-ASSESSEE TO SUBSTANTIATE ITS CLAIM THAT THE GOODS IN QUESTION ARE "CAPITAL GOODS" AND ARE ARE INTEGRALLY CONNECTED IN THE PROCESS OF MANUFACTURING FOR THE PURPOSE OF CLAIMING ITC U/S 2095) OF THE OVAT ACT.

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6	M/S TRL KROSAKI REFRACTORIES LIMITED, JHARSUGUDA	JHARSUGUDA CIRCLE	54(C)/18-19, DT.28.02.2019	61(C) OF 2019 & 70(C) OF 2019, DT.07.06.2022	CST	01.10.2015 TO 30.06.2017	BOTH PARTY & STATE	REDUCING THE TAX DEMAND TO RS.20,71,016/- FROM RS.1,13,25,919/-	THE APPEALS FILED BY BOTH THE DEALER-ASSESSEE AS WELL AS STATE ARE ALLOWED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY WITH A DIRECTION TO IT TO RECOMPUTE THE TAX LIABILITY OF THE DEALER-ASSESSEE AS PER LAW AFTER GIVING DUE OPPORTUNITY TO IT TO FURNISH THE STATUTORY DECLARATION FORMS IN ORIGINAL TO CLAIM CONCESSIONAL RATE OF TAX/EXEMPTION., WHICH IT IS TO ACCEPT AFTER DUE VERIFICATION AND IF FOUND TO BE CORRECT. THE ENTIRE EXERCISE SHALL BE COMPLETED WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
7	M/S LIGHT HOUSE, BHUBANESWAR	BHUBANESWAR II CIRCLE	AA.108111211000 218, DT.13.07.2016	98(ET) OF 2016-17, DT.21.05.2022	OET	01.04.2005 TO 31.12.2010	PARTY	45183	THE APPEAL FILED BY THE APPELLANT IS DISMISSED AND THE ORDER OF THE LD. DCST (APPEAL) STANDS CONFIRMED.
8	M/S LIGHT HOUSE, BHUBANESWAR	BHUBANESWAR II CIRCLE	AA.106111211000 217, DT.13.07.2016	208(V) OF 2016-17, DT.21.05.2022	OVAT	01.04.2005 TO 31.12.2010	PARTY	REDUCING THE TAX DEMAND TO RS.2,70,438/- FROM RS.4,76,928/-	THE APPEAL IS DISMISSED AND THE ORDER OF FAA IS CONFIRMED.
9	M/S BHARAT HEAVY ELECTRICALS LTD., SAMBALPUR	SAMBALPUR I CIRCLE	AA 32(SAI) OF 97-98, DT.29.12.2012	59 OF 2013-14, DT.21.06.2022	OST	01.04.1992 TO 31.12.1992	PARTY	2500000	SET ASIDE THE IMPUGNED ORDERS OF THE FORUMS BELOW AND REMIT THE MATTER BACK TO THE LAO TO TAKE UP THE ASSESSMENT AFRESH BY TAKING INTO ACCOUNT THE AFORESAID JUDGMENTS OF THE HON'BLE SUPREME COURT OF INDIA AND OBSERVATION MADE BY THIS TRIBUNAL IN ORDER DTD.12.8.1996 IN S.A NO. 986 OF 1989-90(BHEL-VRS-STATE OF ORISSA) AND WHILE MAKING HE ASSESSMENT, IT SHOULD CONFRONT THE CONTEST OF THE INSPECTION REPORT TO THE ASSESSEE. THE ASSESSMENT SHOULD BE COMPLETED PREFERABLY WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF COPY OF THIS ORDER, GIVING A REASONABLE OPPORTUNITY TO THE ASSESSEE OF BEING HEARD.

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10	M/S GAMPAS PLASTECH PVT. LTD., BALASORE	BALASORE CIRCLE	AA-28/BA-2014-15(ET), DT.29.09.2016	148(ET)/16-17, DT.23.06.2022	OET	01.11.2008 TO 31.01.2013	PARTY	REDUCING THE DEMAND TO RS.8,09,790/- FROM RS.10,71,450/-	THE APPEAL FILED BY THE ASSESSEE IS ALLOWED IN PART AND THE DEMAND RAISED BY THE LD. FAA FOR THE MATERIAL PERIOD IS REDUCED TO RS.8,01,689/- INCLUDING PENALTY AS PER CALCULATION MADE ABOVE.
11	M/S MITTAL RICE MILLS PVT. LTD., SAMBALPUR	SAMBALPUR I CIRCLE	AA-104(SAI)OF 88-89, DT.26.06.2001	772/2001-2002, DT.23.06.2022	OST	1987-1988	STATE	REDUCING THE DEMAND TO RS.6,031/- FROM RS.63,039/-	THE APPEAL FILED BY THE APPELLANT -STATE IS ALLOWED IN PART AND THE CASE IS NOW REMANDED TO THE LAO FOR RE-COMPUTATION OF TAX WHICH MAY BE COMPLETED PREFERABLY WITHIN TWO MONTHS FROM THE DATE OF RECEIPT OF COPY OF THIS ORDER AFTER GIVING THE ASSESSEE A REASONABLE OPPORTUNITY OF BEING HEARD.

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SINGLE BENCH BY CHARIMAN

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1	M/S SWASTIK TRADERS, KANDHAMAL	PHULBANI CIRCLE	AA-(ET)03/2018-19, DT.27.11.2020	7(ET) OF 2021, DT.03.06.2022	OET	01.04.2012 TO 31.03.2014	PARTY	3381411	THE APPEAL IS ALLOWED, THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY SET ASIDE AND THE MATETR IS REMITTED BACK TO THE ASSESSING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER-ASSEESSEE WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
2	M/S SRI KRISHNA DRINKS, GANJAM	GANJAM II CIRCLE	AA-(V) 30/2014-15 & AA-(E)06/2014-15, DT.11.09.2018	251(VAT) OF 2018 & 152(ET) OF 2018, DT.21.06.2022	BOTH OVAT & OET	01.04.2009 TO 31.03.2012	PARTY	982623	THE APPEALS UNDER BOTH THE ACTS ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY SET ASIDE. THE MATTERS ARE REMITTED BACK TO THE ASSESSING AUTHORITY WITH LAW WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
3	M/S ACHARYA ASSOCIATES, BHUBANESWAR	BHUBANESWAR RANGE	AA-1061110100000 39/BHI/10-11, DT.18.05.2013	230(VAT) OF 2019, DT.10.06.2022	OVAT	01.08.2006 TO 30.09.2009	PARTY	ENHANCING THE ASSESSMENT TO RS.67,26,327/-	THE APPEAL IS ALLOWED