

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN MAY-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 JINDAL ENTERPRISES, ANGUL	ANGUL CIRCLE	AA/59/VAT/AL/11-12, DT.17.08.2013	256(V) OF 2013-14, DT.29.04.2022	OVAT	01.4.2005 TO 23.012.2009	PARTY	2229453	THE APPEAL FILED BY THE ASSESSEE IS ALLOWED IN FULL AND THE APPEAL ORDER PASSED BY THE LD. FAA FOR THE IMPUGNED PERIOD IS SET ASIDE.
2	M/S JINDAL ENTERPRISES, ANGUL	ANGUL CIRCLE	AA/40/ET/AL/11-12, DT.17.08.2013	161(ET) OF 2013-14, DT.29.04.2022	OET	01.4.2005 TO 23.012.2009	PARTY	603345	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED IN FULL, CONSEQUENTLY THE ORDER OF LD. FAA FOR THE IMPUGNED PERIOD IS SET ASIDE.
3	M/S UTKAL LAXMI RICE MILL(P) LTD., BALANGIR	BALANGIR I CIRCLE	AA-106(BPI) 2006-07, DT.28.02.2007	299 OF 2007-08, DT.06.05.2022	OST	2000-2001	STATE	865541	THE APPEAL IS DISMISSED AND THE ORDER OF THE LD. ACST STANDS CONFIRMED.
4	M/S MAA ANNAPURNA STORE, BALANGIR	BALANGIR CIRCLE	AA.04(BGR) OF 2016-17, DT.09.02.2017	13(ET)/2017-18, DT.05.05.2022	OET	01.01.2015 TO 28.02.2015	PARTY	21645	THE CASE IS REMANDED BACK TO THE LEARNED AO FOR RE ASSESSMENT AND THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE.
5	M/S G.K.W. LTD.(POWMEX STEEL DIVISION)	KANTABANJI CIRCLE	AA-11(BPCII) OF 2002-03, DT.29.11.2003, AA-3(BPCII) OF 2004-05, 31.01.2005 & AA-01(BPCII) OF 2005-06, DT.23.03.2006	230(C) OF 2003-04, 38(C) OF 2005-06 & 42(C) OF 2006-07, 06.05.2022	CST	2002-03	PARTY	REDUCED FROM 8336135 TO 7997894	THE ORDERS PASSED BY THE LD. FAA FOR THE IMPUGNED PERIODS ARE SET ASIDE. THE PRESENT CASES ARE DISPOSED OF ACCORDINGLY.
6	M/S HINDUSTAN MINERALS, SUNDARGARH	ASSESSMENT UNIT, RAJGANGPUR	AA-8(RL-II)/2004-05, DT.02.08.2004	1696 OF 2004-05, DT.10.05.2022	OST	2002-03	PARTY	262896	THE APPEAL IS ALLOWED, THE IMPUGNED ORDERS OF THE FORUM BELOW ARE SET ASIDE AND THE ASSESSMENT IS REDUCED TO THE FIGURES RETURNED.
7	M/S SHREE SHYAM STEEL INDUSTRIES, ROURKELA	ROURKELA I CIRCLE	AA-43 & 44 (RL-I-C) 2004-05, DT.28.08.2004	134(C) OF 2004-05 & 135(C) OF 2004-05, DT.06.05.2022	CST	1999-2000 & 2001-2002	PARTY	75035 & 1751652	THE APPEAL FILED BY THE APPELLANT IS DISMISSED AND THE ORDER OF THE LD. ACST STANDS CONFIRMED.
8	M/S SAMALESWARI FOOD PRODUCTS PVT. LTD., SAMBALPUR	SAMBALPUR II CIRCLE	AA.61/SA-II/VAT/2015-16, DTD.31.10.2016& AA.09/SA-II/ET/2016-17, DT.28.01.2017	324(VAT) OF 2016-17 & 202(ET) OF 2016-17, DT.28.04.2022	BOTH VAT & ET	01.01.2014 TO 19.03.2014	PARTY	369998	INCLINED TO ALLOW BOTH THE APPEALS FILED BY THE DEALER ASSESSEE. ACCORDINGLY, THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE SET ASIDE AND THE MATTERS ARE REMITTED BACK TO THE FIRST APPELLATE AUTHORITY TO DISPOSED OF BOTH THE APPEALS WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.

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9	M/S MAHANADI COAL FIELDS LTD., JHARSUGUDA	JHARSUGUDA CIRCLE	AA-01(SA-III-ET) OF 2003-04, DT.29.04.2004	151(ET) OF 2004-05, DT.27.04.2022	OET	2001-02	STATE	950612	THE STATE APPEAL FAILS. ACCORDINGLY, THE SAME STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
10	M/S TATA PROJECTS LTD., BHUBANESWAR	BHUBANESWAR II CIRCLE	AA.261/BH-II/03-04 & AA.263-ET /BH-II/03-04, DT.05.01.2005	2829 OF 2004-05 & 280(ET) OF 2004-05, DT.13.04.2022	OST	2000-01	PARTY	REDUCING THE DEMAND TO 4037131 FROM 17006168	S.A. NO. 2829 OF 2004-05 IS ALLOWED IN PART, THE ORDER OF THE FIRST APPELLATE AUTHORITY IS SET ASIDE AND THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY TO COMPUTE THE TAX LIABILITY OF THE DEALER ASSESSEE AFRESH GRANTING DEDUCTION @ 33% OF THE GROSS PAYMENT RECEIVED TOWARDS LABOUR AND SERVICE CHARGES. THE ASSESSING AUTHORITY SHALL COMPLETE THE ENTIRE EXERCISE WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THE ORDER AFTER GIVING DUE OPPORTUNITY TO THE DEALER ASSESSEE. S.A NO. 280(ET) OF 2004-05 BEING DEVOID OF MERIT STANDS DISMISSED AND THE ORDERS IMPUGNED THEREIN IS HEREBY CONFIRMED.
11	M/S ALFA TRANSFORMERS (P) LTD., BHUBANESWAR	BHUBANESWAR I CIRCLE	AAC.I/BH-I/04-05, DT.10.09.2004	118(C) OF 2004-05, DT.19.04.2022	GST	1991-92	PARTY	657972	THE APPEAL IS ALLOWED, THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY SET ASIDE AND THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY WITH A DIRECTION TO GIVE AN OPPORTUNITY OF HEARING TO THE DEALER -ASSESSEE TO PRODUCE RELEVANT DOCUMENTS INCLUDING THE ELIGIBILITY CERTIFICATE AND AFTER EXAMINING THE GENUINENESS OF SUCH DOCUMENTS TO RECOMPUTE THE TAX LIABILITY OF THE DEALER ASSESSEE TAKING INTO CONSIDERATION THE ELIGIBILITY CERTIFICATE ISSUED BY DIC, BHUBANESWAR ON 17.12.1991. THE ENTIRE EXERCISE SHALL BE COMPLETED WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF COPY OF THIS ORDER.
12	M/S SAIL, RAW MATERIALS DIVISION, BOLANI	ASSESSMENT UNIT, BARBIL	AA-607/KJB/1997-98, DT.28.08.2003	2355 OF 2003-04, DT.27.04.2022	OST	1994-95	PARTY	570480	THE APPEAL FILED BY THE DEALER ASSESSEE IS REJECTED BEING DEVOID OF ANY MERIT AND THE ORDER PASSED BY THE LD. FAA FOR THE IMPUGNED PERIOD IS CONFIRMED.
13	M/S INDIAN OIL CORPORATION LTD., KEONJHAR	KEONJHAR CIRCLE	AA-222/KJ/03-04, DT.28.01.2004	168 OF 2009-10, DT.27.04.2022	OST	1999-2000	PARTY	682921	THE APPEAL SUCCEEDS AND BOTH THE ORDERS OF ASSESSMENT AND APPEAL ORDER FOR THE MATERIAL YEAR ARE QUASHED.

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14	M/S MAHASHAKTI GRANITE CRUSHING, JAJPUR	JAJPUR CIRCLE	AA-140CUIII-08-09, DT.05.01.2010	498 OF 09-10, DT.27.04.2022	OST	2004-05	STATE	REFUND OF 114512 AGAINST THE DEMAND OF RS.527377	THE ORDER PASSED BY THE LD. FAA FOR THE IMPUGNED PERIOD IS SET ASIDE AND THE MATTER IS REMITTED BACK TO THE LAO FO RE COMPUTATION OF TAX AFTER GIVING THE ASSESSEE A REASONABLE OPPORTUNITY OF BEING HEARD
15	M/S GULF OIL CORPORATION, ROURKELA	ROURKELA I CIRCLE	AA-31(RL-I-C) 2007-08, DT.24.05.2008	56(C) OF 2008-09, DT.27.04.2022	CST	2003-04	PARTY	REDUCING THE DEMAND TO 12200681 FROM 20848791	THE SECOND APPEAL FILED BY THE DEALER COMPANY STNDS DISMISSED.
16	M/S GULF OIL CORPORATION, ROURKELA	ROURKELA I CIRCLE	AA-43(RL-I) ET OF 2007-08, DT.24.05.2008	178(ET) OF 2008-09, DT.28.04.2022	OET	2003-04	PARTY	645593	THE APPEAL FILED BY THE DEALER APPELLANT SUCCEEDS, THE IMPUGNED ORDERS PASSED BY THE FORUM BELOW ARE SET ASIDE AND THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER ASSESSEE EXCLUDING AN PRILLS, WHICH IS COMMONLY KNOWN AS AMMONIA NITRATE, IMPORTED BY THE COMPANY FOR AN MOUNT OF RS.68320734.99 FROM THE GTO WITHIN A PERIOD O F THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
17	M/S KHAZANA PROJECTS & INDUSTRIES PVT. LTD., KALKATA	JAGATSINGHPUR CIRCLE PARADEEP	AA.111 & 112 CU-II-J-2000-2001, DT.30.05.2001 & AA.277/CUII-J/02-03, DT.29.03.2004	1173/2004-05, 1174/2004-05 & 981/2004-05, DT.18.05.2022	OST	1998-99	PARTY	REFUND OF 215097	THE SET OF APPEALS PREFERRED BY THE DEALER ARE DISMISSED AND THE ORDERS OF THE LD. FAA ARE HEREBY CONFIRMED.
18	M/S LALL MINERALS PVT. LTD., KEONJHAR	BARBIL CIRCLE	AA-203-KJB-08-09 & AA-204-KJB-08-09, DT.31.03.2010	96(VAT) & 97 (VAT) OF 2010-11 & 71(ET) & 72(ET) OF 2010-11, DT.18.05.2022	BOTH VAT & ET	2005-06	PARTY	398845	ALL THE FOUR SECOND APPEALS ARE ALLOWED IN PART AND THE IMPUGNED ORDERS OF THE FORUM BELOW ARE SET ASIDE.
19	M/S MURALI NAYAK, RAILWAY CONTRACTOR	GANJAM I CIRCLE	AA-479 & 427/2004-05, DT.17.03.2008	256/08-09 & 257/08-09, DT.20.05.2022	OST	1999-2000	PARTY	301495	THE CASES ARE DISPOSED OF ACCORDINGLY.
20	M/S TAURIAN IRON & STEEL CO(P) LTD.	BARBIL CIRCLE	AA-254 KJB-08-09, DT.09.02.2011	18(ET)/11-12, DT.21.05.2022	OET	01.04.2006 TO 31.03.2007	STATE	534362	THE APPEAL FILED BY THE APPELLANT STATE IS DISMISSED BEING DEVOID OF ANY MERIT AND THE ORDER PASSED BY THE LD.FAA FOR THE IMPUGNED PERIOD IS HEREBY CONFIRMED.
21	M/S RAJALAXMI CONSTRUCTION PVT. LTD.	KENDRAPARA CIRCLE	AA/205/CUIIK/2007-08, DT.03.05.2008	421/2008-09, DT.2.05.2022	OST	2004-05	STATE	REFUND OF 3844902	THE APPEAL FILED BY THE STATE IS DISMISSED AND THE ORDER OFTHE LD.FAA IS HEREBY CONFIRMED.

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22	M/S PARADEEP PHOSPHATES LTD.	CUTTACK II RANGE	CU-II-AA-34/2006-07, DT.07.03.2012	75(C) OF 2011-12, DT.21.05.2022	CST	2005-06	PARTY	1042051526	THE IMPUGNED ORDERS OF THE FORUM BELOW ARE SET ASIDE AND THE MATTEER IS REMITTED BACK TO THE JURISIDITIONAL ASSESSING AUTHORITY WITH A DIRECTION TO GIVE RESONABLE OPPORTUNITY TO THE DEALER ASSESSEE BY PROVIDING COPIES OF FCRS SO AS TO PRODUCE THE RELEVANT DOCUMENTS TO SUBSTANTIATE ITS CLAIM OF BRANCH TRANSFER AND OTHER CLAIMS AND ASSESS HIM AFRESH AS PER PROVISION OF LAW AS EXPEDITIOUSLY AS POSSIBLE.
23	M/S ELSAMEX TWS SNG(JV)	BALASORE CIRCLE	AA.94/BA-2003-04, DT.26.04.2004	747/2004-05, DT.04.05.2022	OST	2001-02	PARTY	REFUND OF 1573745	ALLOW THE APPEAL SETTING ASIDE THE ORDER OF THE LEARNED FAA TO THAT EXTENT
24	M/S AADI INDIA PVT. LTD.	JATNI CIRCLE	AA-C-5(PU-II)/06-07, DT.25.11.2006	200(C)/2006-07, DT.19.05.2022	CST	2002-03	STATE	3542792	THE APPEAL FILED BY THE STATE APPELLANT IS DISMISSED AND THE O RDER OF THE LEARNED FAA IS HEREBY CONFIRMED.
25	M/S EAST INDIA MINERALS LTD.	KEONJHAR CIRCLE	AA-55/KJBC/06-07, DT.30.06.2007	95(C)/2007-08, DT.20.05.2022	CST	2004-05	PARTY	REDUCING THE DEMAND TO 819910 FROM 10227230	THE APPEAL FILED BY THE DEALER IS DISMISSED AND THE ORDER OF THE LD. ACST STANDS CONFIRMED.
26	M/S EAST INDIA MINERALS LTD.	KEONJHAR CIRCLE	AA-50/KJBC/06-07, DT.03.05.2007	88(C)/2007-08, DT.20.05.2022	CST	2003-04	PARTY	REDUCING THE ADDITIONAL TAX DEMAND TO 8806442 FROM 36650632	THE APPEAL FILED BY THE DEALER IS DISMISSED AND THE ORDER OF THE LD. ACST STANDS CONFIRMED

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27	M/S KRISHI RASAYAN	BALASORE CIRCLE	AA-31/BAC-1995-96, DT.26.11.2001	24(C) OF 2002-03, DT.17.05.2022	CST	1994-95	PARTY	REDUCING THE TAX DEMAND TO 582814 FROM 1879206	THE IMPUGNED ORDER OF THE FORUM BELOW IS SET ASIDE TO THE EXTENT ONLY THE FIRST APPELLATE AUTHORITY DISALLOWED THE CLAIM OF BRANCH TRANSFER MADE BY THE DEALER-ASSESSEE AND THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY WITH A DIRECTION TO GIVE REASONABLE OPPORTUNITY TO THE DEALER ASSESSEE TO PRODUCE THE RELEVANT DOCUMENTS TO SUBSTANTIATE ITS CALIM OF BRANCH TRANSFER IN RESPECT OF 11 NUMBERS OF TRANSACTION WHICH WAS DISALLOWED BY THE FIRST APPELLATE AUTHORITY AND RECOMPUTE THE TAX LIABILITY AFRESH WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
28	M/S GITA SALES CORPORATION	BHUBANESWAR II CIRCLE	AA-(ET)108/BH.II/06-07, DT.28.11.2006	347(ET) OF 2006-07, DT.21.05.2022	OET	2002-03	PARTY	707460	THE APPEAL FILED BY THE DEALER ASSESSEE BEING DEVOID OF MERIT STANDS DISMISSED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY CONFIRMED.
29	M/S CEAT FINANCIAL SERVICES LTD.	BHUBANESWAR II CIRCLE	AA.262/BHII/01-02, DT.27.02.2002	1030 OF 2006-07, DT.21.05.2022	OST	1996-97	PARTY	805409	THE APPEAL FILED BY THE DEALER APPELLANT BEING DEVOID OF ANY MERIT, THE SAME STANDS DISMISSED AND THE ORDERS OF THE FORUM BELOW STANDS CONFIRMED.

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN MAY-2022

SINGLE BENCH AND DIVISION BENCH

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1	M/S MAA ANNAPURNA STORE, BALANGIR	BALANGIR CIRCLE	AA.03(BGR) OF 2016-17, DT.09.02.2017	36(VAT)/2017-18, DT.05.05.2022	OVAT	01.01.2015 TO 28.02.2015	PARTY	633033	THE CASE IS REMANDED BACK TO THE LEARNED AO FOR RE ASSESSMENT AND THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE.
2	M/S SARVESH REFRACTORIES PVT. LTD., SUNDARGARH	SUNDARGARH RANGE	AA.12(V)RANGE/2017-18, DT.10.09.2019	263(V)/2019, DT.02.05.2022	OVAT	01.04.2006 TO 31.03.2008	PARTY	2093577	THE APPEAL PREFERRED BY THE DEALER-APPELLANT IS DISMISSED AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED.
3	M/S SARVESH REFRACTORIES PVT. LTD., SUNDARGARH	SUNDARGARH RANGE	AA.20(E)/2010-11, DT.28.03.2018	101(ET)/2018, DT.02.05.2022	OET	01.04.2006 TO 31.03.2008	PARTY	5109362	THE APPEAL PREFERRED BY THE DEALER-APPELLANT IS DISMISSED AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED.
4	M/S SHREE BALAJI TABACCO BHANDAR, PURI	PURI CIRCLE	106111711000037, DT.31.08.2017	279(V)/2017-18, DT.21.04.2022	OVAT	31.03.2006 TO 25.05.2011	PARTY	1386824 & 2773648	THE APPEAL PREFERRED BY THE DEALER IS DISMISSED AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED.
5	M/S NAMA SHIVAYA ENTERPRISES, BHUBANESWAR	BHUBANESWAR III CIRCLE	AA--108221522000037, DT.22.04.2015	109(ET)/2015-16, DT.16.04.2022	OET	01.04.2011 TO 31.03.2013	STATE	REDUCING THE DEMAND TO 4825 FROM 19725	THE SECOND APPEAL PREFERRED BY THE STATE IS DISMISSED AND THE ORDER OF THE LD. FAA IS HEREBY CONFIRMED.
6	M/S GE T & D INDIA LIMITED	CUTTACK II RANGE	AA-10722172200098/CST/BH-IV/17-18, DT.29.08.2019	84(C)/2019, DT.07.05.2022	CST	01.10.2013 TO 31.12.2013	PARTY	643994	THE CASE IS REMANDED BACK TO THE LEARNED AO FOR LEVY OF INTEREST BY SETTING ASIDE THE ORDER OF THE LEARNED FAA TO THAT EXTENT.
7	M/S GE T & D INDIA LIMITED	CUTTACK II RANGE	AA-107221722000100/CST/BH-IV/17-18, DT.28.01.2019	73(C)/2019 & 74(C)/2019, DT.07.05.2022	CST	01.07.2013 TO 30.09.2013 & 01.04.2013 TO 30.06.2013	PARTY	4780902	BOTH THE SECOND APPEALS ARE REMANDED BACK TO THE LEARNED AO FOR FRESH ASSESSMENT ON VERIFICATION OF DECLARATION FORMS C AND E-1 FILED BY THE DEALER AND THE ORDERS PASSED BY THE LEARNED FAA ARE HEREBY SET ASIDE.
8	M/S PRISM CEMENT LT.	BHUBANESWAR I CIRCLE	AA-063/CST/BH-I/2018-19, DT.28.02.2019	67(C)/2019, DT.30.04.2022	CST	01.04.2015 TO 31.03.2016	PARTY	374286	THE APPEAL FILED BY THE DEALER APPELLANT IS DISMISSED AND THE ORDER OF THE LEARNED FAA IS HEREBY ONFIRMED.

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9	M/S SHREE METALIKS LTD., KEONJHAR	BARBIL CIRCLE	AA.1045KJB(C)/2020-21 & AA.1046KJB(C)/2020-21, DT.27.04.2021	30(C) & 31(C) OF 2021-22, DT.21.05.2022	CST	01.04.2011 TO 31.03.2012	PARTY		THE APPEALS FILED BY THE ASSESSEE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE LEARNED FAA FOR THE RELEVANT PERIODS ARE SET ASIDE.