

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN OCTOBER-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 KHAZANA PROJECTS & INDUSTRIES PVT. LTD.	JAGATSINGH PUR CIRCLE	AA-282/CU-II-J/04-05, DT.07.02.2005	337 OF 2005-06, DT.29.09.2022	OST	2000-01	PARTY	669690	THE APPEAL IS ALLOWED. THE ORDER OF THE FIRST APPELLATE AUTHORITY CONFIRMING THE ORDER OF THE ASSESSING AUTHORITY IS SET ASIDE.
2	M/S JAGANNATH CHOUDHURY, BHUBANESWAR	KORAPUT RANGE	AA-V(KOR)42/09-10, DT.31.07.2010	159(V) OF 2010-2011, DT.26.09.2022	OVAT	01.04.2005 TO 31.03.2008	STATE	4014705	THE ORDER PASSED BY THE LEARNED FIRST APPELLATE AUTHORITY ON DTD.31.07.2010 IN FIRST APPEAL CASE NO. AAV(KOR)/42/09-10 IS HEREBY CONFIRMED.
3	M/S D.R.PATNAIK, JODA	KEONJHAR CIRCLE	AA-56/KJC/2003-04, DT.18.11.2004	71(C) OF 2005-06, DT.29.09.2022	CST	2001-02	PARTY	1156201	THE APPEAL FILED BY THE DEALER IS ALLOWED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE MATETR IS REMANDED BACK TO THE ASSESSING AUTHORITY FOR ASSESSMENT AFRESH WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
4	M/S K.ZAMAN Q ZAMANA, SAMBALPUR	SAMBALPUR I CIRCLE	AA-542(SAI)/2005-06, DT.30.06.2007	870 OF 2007-08, DT.20.10.2022	OST	2003-04	STATE	961089	THE APPEAL FILED BY THE STATE IS ALLOWED IN PART AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE.THE MATETR IS REMITTED BACK TO THE LEARNED ASSESSING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER ASSESSEE IN ACCORDANCE WITH LAW WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER
5	M/S SHREE JAGANNATH LAMINATION AND FRAMES, BHUBANESWAR	BHUBANESWAR IV CIRCLE	AA-1062213220000 93/BH-IV/2013-14, DT.28.11.2014	25(VAT) OF 2015-16, DT.15.10.2022	OVAT	01.03.2010 TO 01.04.2012	PARTY	3989466	THE APPEAL IS ALLOWED AND THE ORDERS OF THE FORA BELOW ARE SET ASIDE.
6	M/S R.C SAMANATRAY, PARADEEP	JAGATSINGH PUR CIRCLE	AA-345-CU-II-J/03-04, DT.15.03.2004	976 OF 2004-05, DT.18.10.2022	OST	1999-2000	STATE	736876	THE MATTER IS REMITTED BACK TO THE LEARNED ASSESSING OFFICER WITH A DIRECTION FOR REASSESSMENT PURSUANT TO THE PROVISION LAID DOWN IN RULE 4B OF THE OST(AMENDMENT) RULES, 2010 WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
7	M/S VIPRA INDUSTRIES(P) LTD., ROURKELA	ROURKELA II CIRCLE	AA-54(RL-II)/2007-08, DT.26.11.2007	1335 OF 2007-08, DT.17.10.2022	OST	2001-02	PARTY	1289104	THE APPEAL STANDS DISMISSED EXPARTE BEING DEVOID OF ANY MERIT AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY CONFIRMING THE ASSESSMENT ORDER OF THE ASSESSING AUTHORITY IS HEREBY UPHELD.
8	M/S GULLF OIL CORPORATION LTD., ROURKELA	ROURKELA I CIRCLE	AA-4(RL-I-C)/2009-10, DT.31.01.2011	17(C) OF 2011-12, DT.17.10.2022	CST	2005-06	PARTY	13869281	THE ORDER PASSED BY THE LEARNED FIRST APPELLATE AUTHORITY ON DTD.31.01.2011 IN FIRST APPEAL CASE NO. AA-4(RL-I-C)/2009-10 IS HEREBY CONFIRMED.
9	M/S OSIL STEEL WORKS, KEONJHAR	KEONJHAR CIRCLE	AA-916(ET) & 918(ET)/KJ/02-03, DT.16.10.2001	79(ET) & 80(ET) OF 2005-06, DT.29.09.2022	OET	12/1999 TO 3/2000 & 2000-01	STATE	2328341	THE PLEA OF THE DEALER IN THE CROSS OBJECTION IS DEVOID OF ANY MERIT AND THE SAME CANNOT BE ACCEPTED

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10	M/S KODAK INDIA LTD., CUTTACK	CUTTACK I WEST CIRCLE	AA.(ET)115(CUI W)/07-08, AA.(ET)116/CUI W/07-08 & AA.(ET)117/CUI W/07-08, DT.20.06.2008	191(ET) OF 2008-09 & 190(ET) OF 2008-09, 189(ET) OF 2008-09, DT.10.10.2022	OET	2000-01, 2002-03 & 2003-04	PARTY	775489, 1067773 & 1100746	THE APEPALS FILED BY THE DEALER APPELLANT ARE DISMISSED AND THE ORDERS PASSED BY THE LD. ACST STANDS CONFIRMED.

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SINGLE BENCH AND DIVISION BENCH

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1	M/S NEELAM ROBBER, BALASORE	BALASORE CIRCLE	AA-58/BA/2017-18(ET), DT.06.04.2018	17(ET) OF 2019, DT.12.09.2022	OET	01.04.2007 TO 31.12.2012	PARTY	615702	THE APPEAL PREFERRED BY THE DEALER APPELLANT IS DISMISSED AND THE ORDER PASSED BY THE LEARNED FIRST APPELLATE AUTHORITY ON DT.06.04.2018 IN FIRST APPEAL CASE NO. AA-58/BA/2017-18(ENTRY TAX) IS HEREBY CONFIRMED.
2	M/S NEELAM ROBBER, BALASORE	BALASORE CIRCLE	AA-12/BAC/2017-18(CST), DT.06.04.2018	11(C) OF 2021, DT.12.09.2022	CST	01.04.2007 TO 31.12.2012	PARTY	223223	THE APPEAL PREFERRED BY THE DEALER APPELLANT IS DISMISSED AND THE ORDER OF THE FIRST APPELLATE AUTHORITY PASSED ON DT.06.04.2018 IN FIRST APPEAL CASE NO. AA-12/BAC/2017-18(CST) IS HEREBY CONFIRMED.
3	M/S ATC INDIA TOWER CORPORATION PVT. LTD., BHUBANESWAR	BHUBANESWAR IV CIRCLE	AA-030/CST/BH-IV/2018-19, DT.30.05.2019	86(C) OF 2019, DT.30.09.2022	CST	01.04.2014 TO 31.03.2015	PARTY	260991	THE APPEAL IS ALLOWED. THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE MATTER IS REMANDED TO THE ASSESSING AUTHORITY FOR DISPOSAL AFRESH AS PER LAW WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
4	M/S SUBHOICHEM INDUSTRIES PVT. LTD., CUTTACK	CUTTACK II RANGE	AA/09/CST/CUII-R/2019-20, DT.30.10.2019	2(C) OF 2020, DT.30.09.2022	CST	01.04.2016 TO 31.03.2017	PARTY	416699	THE APPEAL IS ALLOWED. THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS SET ASIDE. THE MATTER IS REMANDED TO THE ASSESSING AUTHORITY FOR REASSESSMENT IN ACCORDANCE WITH LAW.
5	M/S SUBHOICHEM INDUSTRIES PVT. LTD., CUTTACK	CUTTACK II RANGE	AA/10/CST/CUII-R/2019-20, DT.30.10.2019	1(C) OF 2020, DT.30.09.2022	CST	01.04.2015 TO 31.03.2016	PARTY	80952	THE APPEAL IS ALLOWED. THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS SET ASIDE. THE MATTER IS REMANDED TO THE ASSESSING AUTHORITY FOR REASSESSMENT IN ACCORDANCE WITH LAW.
6	M/S SHREETEX COMMERCIALS (PVT) LTD., BHUBANESWAR	BHUBANESWAR III CIRCLE	106221522000139, DT.30.03.2019	267(VAT) OF 2019, DT.15.10.2022	OVAT	01.04.2012 TO 31.03.2014	PARTY	280641	THE SECOND APPEAL PREFERRED BY THE DEALER APPELLANT IS ALLOWED. THE ORDER PASSED BY THE LEARNED JCST(APPEAL) CT AND GST, TERRITORIAL RANGE, BHUBANESWAR IN FIRST APPEAL CASE NO. AA-106221522000139/BH-III/2015-16 ON DT.30.03.2019 IS HEREBY SET ASIDE AND THE ERRONEOUS TAX, DEMAND AND PENALTY ARE HEREBY DELETED.