

**SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN SEPTEMBER-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 MAA SAMALESWARI INDUSTRIES PVT. LTD., SAMBALPUR	SAMBALPUR II CIRCLE	AA-64/SAII/VAT/09-10, DT.22.02.2012	1(VAT) OF 2012-13, DT.22.09.2022	OVAT	01.04.2005 TO 30.06.2008	STATE	REDUCED THE TAX DEMAND TO RS.8,38,716/-	THE FIRST APPELLATE ORDER AND THE ASSESSMENT ORDER ARE ANNULLED. PARTIES ARE TO BEAR THEIR RESPECTIVE COSTS.
2	M/S KUCHINDA KUSUMI & SAHAJBAHAL, KUCHINDA	SAMBALPUR RANGE	AA-20(SAIII) OF 2003-04, DT.14.10.2003	1020 OF 2004-05, DT.26.08.2022	OST	2001-02	STATE	REDUCED THE TAX DEMAND TO RS.59,663/-	THE PRESENT SECOND APPEAL PREFERRED BY THE STATE IS DISMISSED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
3	M/S KANDOI AUTOMOBILES(P) LTD., CUTTACK	CUTTACK II CIRCLE	AA-13/CUII/2010-11, DT.17.12.2012	82 OF 2012-13, DT.25.08.2022	OST	2002-03	STATE	REDUCING THE EXTRA DEMAND TO RS.2,27,701/- FROM RS.8,39,559/-	THE SECOND APPEAL FILED BY THE STATE BEING DEVOID OF MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
4	M/S BURROUGHS WELLCOME (INDIA) LTD., CUTTACK	CUTTACK I CENTRAL CIRCLE	AA-224/CUIC/2005-06, DT.30.11.2005	2028 OF 2005-06, DT.24.08.2022	OST	2001-02	PARTY	603674	THE APPEAL FILED BY THE DEALER -ASSESSEE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FORUMS BELOW STANDS CONFIRMED.
5	M/S JISWAL PLASTIC TUBES LTD., BALASORE	BALASORE CIRCLE	AA.334/BA-99-2000, DT.31.07.2001	768 OF 2001-02, DT.26.08.2022	OST	1996-97	PARTY	743096	THE SECOND APPEAL FILED BY THE DEALER-ASSESSEE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE ORDER OF THE FORUMS BELOW STANDS CONFIRMED.
6	M/S JISWAL PLASTIC TUBES LTD., BALASORE	BALASORE CIRCLE	AA.30 & 42/BAC-2002-2003, DT.22.11.2003	198(C) OF 2003-04 & 199(C) OF 2003-04, DT.26.08.2022	CST	1999-2000	PARTY	2142543 & 502639	BOTH THE SECOND APPEALS FILED BY THE DEALER-ASSESSEE BEING DEVOID OF MERIT STANDS DISMISSED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW STANDS CONFIRMED.
7	M/S VED PRAKASH AGRAWAL	KEONJHAR CIRCLE	AA.29/KJ/2004-05, DT.29.01.2005	969 OF 2005-06, DT.05.09.2022	OST	12/1997 TO 03/1998	PARTY	2303807	THE APPEAL IS ALLOWED. THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE AND THE MATETR IS REMITTED BACK TO THE ASSESSING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER -ASSESSEE KEEPING IN VIEW THE REASSESSMENT TO BE MADE BY IT IN THE ASSESSMENT FRAMED U/S 12(5) OF THE OST ACT FOR THE ASSESSMENT PERIOD 12/1997 & 03/1998.
8	M/S SHREE METALLICKS LTD., KEONJHAR	KEONJHAR CIRCLE	AA-54/KJC/05-06 & AA-307/KJ/05-06, DT.24.07.2007	102(C) OF 2007-08 & 987 OF 2007-08, DT.07.09.2022	BOTH CST & OST	2002-03	PARTY	REDUCING THE TAX DEMAND TO RS.3,03,90,002 /- FROM RS3,06,29,509/-	THE CONTINUATION OF THE PROCEEDINGS OF THE SECOND APPEALS AFTER APPROVAL OF THE RESOLUTION PLAN BY THE HON'BLE NCLT BEING NOT PERMISSIBLE UNDER LAW, THE SAME ARE HEREBY DROPPED.

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9	M/S BHARAT PETROLEUM CORPORATION LTD., CUTTACK	CUTTACK I EAST CIRCLE	AA-(C)8/CUIE/2003-04, DT.28.02.2004	24(C ) OF 2004-05, DT.25.08.2022	CST	1999-2000	PARTY	REDUCING THE DEMAND TO RS.80,17,561/- RAISING THE DEMAND OF RS.1,48,33,173 /-	THE APPEAL PREFERRED BY THE DEALER APPELLANT IS DISMISSED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
10	M/S M.D. KUTABUDDIN, BHUBANESWAR	DHENKANAL CIRCLE	AA-47/DL/2001-02, DT.08.06.2005	133 OF 2005-06, DT.06.09.2022	OST	1997-98	PARTY	REDUCING THE ASSESSMENT TO RS.4,31,396/- FROM RS.4,61,396/-	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE. THE MATTER IS REMITTED BACK TO THE 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.
11	M/S CHANDANESWAR VARIETY STORE, BALASORE	BALASORE CIRCLE	AA-294/BA-2005-06, DT.06.09.2007	1118 OF 2007-08, DT.30.08.2022	OST	2000-2001	STATE	REDUCING THE ADDITIONAL TAX DEMAND TO RS.3,49,798/- FROM RS.11,11,164/-	THE APPEAL FILED BY THE STATE IS ALLOWED AND THE ORDER PASSED BY THE LD. ACST IS QUASHED AND ON THE OTHER HAND THE ORDER OF THE LD. STO IS RESTORED.
12	M/S ADI INDIA (P) LTD., KHURDA	JATNI CIRCLE	AA-43(PUII)/06-07, DT.05.01.2007	246 OF 2007-08, DT.05.09.2022	OST	2001-02	STATE	13981153	THE SECOND APPEAL FILED BY THE STATE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY REMITTING THE MATTER BACK TO THE ASSESSING AUTHORITY FOR REASSESSMENT IS HEREBY CONFIRMED.
13	M/S KYORI OREMIN LTD., BHADRAL	BALASORE RANGE	AA-/BD-2014-15(ENTRY TAX), DT.18.11.2014	206(ET) OF 2014-15, DT.06.09.2022	OET	01.11.2011 TO 31.03.2013	PARTY	17583636	THE IMPUGNED ORDERS PASSED BY BOTH THE FORA BELOW, ARE HEREBY SET ASIDE AND THE MATTER IS REMITTED BACK TO THE LEARNED ASSESSING OFFICER TO RECOMPUTE THE TAX LIABILITY FOR 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.
14	M/S DHANESH POLY & ALLIED CHEMICALS, CUTTACK	CUTTACK II CIRCLE	AA-556/CU-II/03-04 & AA-557/CU-II/03-04, DT.26.02.2004	1153 & 1154 OF 2004-05, DT.07.09.2022	OST	2000-2001 & 2001-02	PARTY	980269 & 831191	BOTH THE SECOND APPEALS FILED BY THE DEALER-ASSESSEE BEING DEVOID OF ANY MERIT STAND DISMISSED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY CONFIRMED.
15	M/S DHANESH POLY & ALLIED CHEMICALS, CUTTACK	CUTTACK II CIRCLE	AA-555/CU-II/03-04, DT.26.02.2004	1152 OF 2004-05, DT.07.09.2022	OST	1999-2000	PARTY	498115	THE APPEALS FILED BY THE DEALER-ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE.

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16	M/S RITHWIK PROJECTS, BHUBANESWAR	BHUBANESWAR I CIRCLE	AA-III/BH-I/06-07, DT.30.12.2006	68 OF 2007-08, DT.23.09.2022	OST	2002-03	STATE	1488790	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT. THE ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.

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SINGLE BENCH AND DIVISION BENCH									
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1	M/S C.B.STEEL CORPORATION, SAMBALPUR	SAMBALPUR I CIRCLE	AA.10/SAI/VAT/2018-19, DT.28.05.2018 & AA.09/SAI/ET/2018-19, DT.29.05.2018	186(VAT) OF 2018 & 114(ET) OF 2018, DT.21.09.2022	BOTH OVAT & OET	01.04.2015 TO 30.09.2015	PARTY	214545	THE APPEALS FILED BY THE DEALER ASSESSEE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE.
2	M/S CHEMIE (INDIA) INDUSTRIAL ESTATE, CUTTACK	CUTTACK I RANGE	AA.210 & 211-CUIC-97-98, DT.19.08.1997	1629 & 1630 OF 1997-98, DT.14.09.2022	OST	1992-93 & 1993-94	STATE	61656 & 58435	DISMISSED THE APPEAL FILED BY THE STATE. AS A COROLLARY, THE ORDERS PASSED BY THE LEARNED ACST IN FIRST APPEAL CASE NO. AA.210 & 211 -CUIC-97-98 ARE HEREBY CONFIRMED.
3	M/S SIBA SHAKTI HARDWARE PAINTS, DHENKANAL	INVESTIGATION UNIT, ANGUL	1062118210000 11, DT.30.05.2018	205(VAT) OF 2018, DT.17.09.2022	OVAT	01.04.2013 TO 31.03.2016	PARTY	6496180	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE. AS A COROLLARY THE IMPUGNED ORDER OF REASSESSMENT FOR THE PERIOD FROM 01.04.2013 TO 30.09.2015 IS HEREBY QUASHED AND THE REASSESSMENT FOR THE PERIODS FROM 01.10.2015 TO 31.03.2016 IS HEREBY SET ASIDE AND THE CASE IS REMANDED BACK TO THE LEARNED ASSESSING OFFICER WITH A DIRECTION TO COMPLETE THE REASSESSMENT AFRESH FOR THE PERIOD FROM 01.10.2015 TO 31.03.2016 IN ACCORDANCE WITH LAW PURSUANT TO THE OBSERVATIONS MADE ABOVE AFTER GIVING A REASONABLE OPPORTUNITY TO THE DEALER ASSESSEE OF BEING HEARD.