

SECOND APPEAL ORDER DISPOSAL STATUS FOR ORDERS RECEIVED IN FEBRUARY-2020

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 UTKAL ROLLER AND FLOUR MILL(P) LTD., CHERUPALI	BALANGIR RANGE	AA-143(IPI)01-02, DT.27.03.2002	1183 OF 2002-03, DT.07.02.2020	OST	2000-01	STATE	25006	THE APPEAL FILED BY THE STATE REVENUE IS DISMISSED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED
2	M/S RAJESH KUMAR SAHU, SINAPALI	BALANGIR RANGE	AA-20(KA/KR) OF 2003-04 DT 30.06.2004	1200 OF 2004-05 DT 24.01.2020	OST	2001-02	PARTY	473500 + 97411 = 570911	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE
3	M/S AGARWALA'S BALASORE	BALASORE CIRCLE	AA-215/BA 2005-06 DT 25.02.2011	29 OF 2011-12 DT 28.01.2020	OST	2003-04	PARTY	1253509	THE APPEAL FILED BY THE APPELLANT IS DISMISSED AND THE ORDER OF THE LD.FAA IS CONFIRMED
4	M/S AGARWALA'S BALASORE	BALASORE CIRCLE	AA-220/BA 2007-08 DT 25.02.2011	28 OF 2011-12 DT 28.01.2020	OST	2002-03	PARTY	4290000	THE APPEAL FILED BY THE APPELLANT IS DISMISSED AND THE ORDER OF THE LD FAA IS CONFIRMED.
5	M/S RAJARANI SERVICE STATION (P) LTD., BHUBANESWAR	BHUBANESWAR I CIRCLE	AA.53/BH-I/09-10, DT.14.03.2011	35 OF 2011-12, DT.03.02.2020	OST	2003-04	PARTY	8252189	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED
6	M/S RAJARANI SERVICE STATION (P) LTD., BHUBANESWAR	BHUBANESWAR I CIRCLE	AA.(E.T)53/BH-I/ 09-10, DT.03.05.2011	44(ET)OF 2011-12, DT.24.02.2020	OET	2003-04	PARTY	6918406	THE APPEAL FILED BY THE APPELLANT DEALER IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED
7	M/S EUREKA FORBES LTD., BHUBANESWAR	BHUBANESWAR I CIRCLE	AA-287/BH-I/2002-03, DT.14.08.2003	1841 OF 2003-04, DT.07.02.2020	OST	1998-99	PARTY	538022	THE APPEAL FILED BY THE DEALER IS DISMISSED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED
8	M/S B.P.L. LIMITED, BHUBANESWAR	PURI RANGE	AA.136/BH-I/2002-03, DT.24.05.2003	609 OF 2003-04, DT.31.01.2020	OST	1998-99	PARTY	2588992	THE APPEAL FILED BY THE DEALER IS DISMISSED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED
9	M/S RAJPATH MOTORS, BHUBANESWAR	PURI RANGE	AA-91/2003-04, DT.25.01.2012	12 OF 2012-13, DT.31.01.2020	OST	1999-2000	PARTY	575407	THE APPEAL IS DISPOSED OF ACCORDINGLY. THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE.

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
10	M/S BANADEVI POWER CONSTRUCTION, BHUBANESWAR	BHUBANESWAR RANGE	AA.390/BH-II/04-05, DT.05.01.2006	265 OF 2006-07, DT.28.01.2020	OST	2003-04	STATE	THE ASSESSMENT WAS REDUCED	THE APPEAL FILED BY THE STATE IS ALLOWED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE MATTER IS REMANDED BACK TO THE LEARNED ASSESSING OFFICER FOR FRESH ASSESSMENT IN ACCORDANCE WITH THE PROVISION UNDER LAW AND TO RAISE DEMAND ACCORDINGLY WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER
11	M/S PANCHADEEP CONSTRUCTION PVT. LTD., NAYAPALLI	BHUBANESWAR RANGE	AA.322/BH-II/04-05, DT.29.12.2006	19 OF 2007-08, DT.28.01.2020	OST	2000-01	STATE	229868	THE APPEAL FILED BY THE STATE IS DISMISSED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED
12	M/S K.G.POLYMERS PRIVATE LIMITED, BHUBANESWAR	BHUBANESWAR RANGE	AA-26/BH-I/2004-05 DT 29.11.2004	2468 OF 2004-05 DT 20.01.2020	OST	2001-02	PARTY	7377	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY SET A SIDE
13	M/S SOBHA DEVELOPERS LTD., BHUBANESWAR	BHUBANESWAR-III CIRCLE	10611091100003/09-10, DT.18.06.2010	128(V) OF 2010-2011, 117(V) OF 2011-2012, DT.28.01.2020	OVAT	01.04.2005 TO 31.03.2007	BOTH	REFUND OF 5225626	THE APPEALS FILED BY THE REVENUE AS WELL AS BY THE DEALER ASSESSEE ARE ALLOWED IN PART AND THE ORDERS OF THE FORUMS BELOW ARE SET-ASIDE
14	M/S BINAYAK ROLLER FLOUR MILL, NAYABAZAR, CUTTACK	CUTTACK I EAST CIRCLE	AA-446/CUIE/2001-2002, DT.28.10.2002	2403 OF 2002-03, DT.20.02.2020	OST	2000-01	PARTY	54427	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED
15	M/S NCCF (I) LTD., BHUBANESWAR	CUTTACK I RANGE	AA-36(C)/CUIE/98-99,	36(C)/2002-03,	CST	1995-96	PARTY	1525649	THE APPEAL IS RESTORED TO FILE FOR HEARING. ISSUE NOTICE
16	M/S RECKITT COLMAN OF INDIA LTD, CUTTACK	CUTTACK I RANGE	AA-78 (O) /ACST/CUI/09-10 DT 06.02.2010	50 OF 2010-11 DT 22.01.2020	OST	1998-99	PARTY	558386	THE APPEAL PREFERRED BY THE DEALER IS DISMISSED BEING DEVOID OF MERIT
17	M/S UTKAL REFINERY LTD., CUTTACK	CUTTACK I WEST CIRCLE	AA-137/ CUIW/ 2004-05, AA-138/ CUIW/ 2004-05 & AA-139/CUIW/ 2004-05 DT.28.03.2005	860 OF 2005-06, 861 OF 2005-06 & 862 OF 2005-06, DT.03.01.2020	OST	1996-97, 1997-98 & 1998-99	STATE	524169 for 1996-97, 685523 for 1997-98 and 433011 for 1998-99	THE APEPALS ARE DISMISSED
18	M/S SHREE GANESH LAXMI BHANDAR, CUTTACK	CUTTACK I WEST CIRCLE	AA-238/CUIW/2004-05 DT 12.09.2005	1790 OF 2005-06 DT 10.02.2020	OST	2002-03	PARTY	3081140	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED.

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
19	M/S KANDOI AUTOMOBILES (P) LTD., JAGATPUR	CUTTACK II RANGE	AA 538/CU-II/2002-03, DT.28.08.2004	2627 OF 2004-05, DT.03.02.2020	OST	2001-02	PARTY	THE DEMANDED DUE AS PER THE DISPOSAL OF FIRST APPEAL WAS DEPOSITED BY THE DEALER.	THE APPEAL IS DISMISSED BEING WITHDRAWN
20	M/S RAO AND PRUSTY, BERHAMPUR	GANJAM I CIRCLE	AAC-21/2002-03, DT.21.01.2003	200(C) OF 2002-03, DT.11.02.2020	CST	1999-2000	PARTY	REDUCED FROM 704378 TO 696315	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED
21	M/S DIVAKAR IRON AND STEEL CO.(P) LTD., BERHAMPUR	GANJAM RANGE	AA.755/2001-02, DT.22.03.2002	370 OF 2002-03, DT.29.01.2020	OST	2000-01	PARTY	3775546	THE APPEAL FILED BY THE DEALER IS DISMISSED AND THE ORDER OF THE LEARNED FIRST APPEALLATE AUTHORITY IS HEREBY CONFIRMED
22	M/S KASINATH SAHU, GANJAM	GANJAM RANGE	AA-876/2003-04 DT 17.05.2005	778 OF 2005-06 DT 19.02.2020	OST		PARTY	SET ASIDE THE AO FOR REASSESSMENT	THE APPEAL FILED BY THE DEALER IS DISMSSSED AND THE ORDER OF THE LEARNED FAA IS HREBY CONFIRMED
23	M/S DIVAKAR IRON & STEEL CO (P) LTD, BERHAMPUR	GANJAM - III CIRCLE	AA-555/2001-02 DT 11.02.2002	109 OF 2002-03 DT 21.01.2020	OST	1999-00	PARTY	2670169	THE APPEAL IS DISMISSED BEING DEVOID OF ANY MERIT AND IMPUGNED ORDER IS HEREBY CONFIRMED
24	M/S CHATTERJEE MULTI CONSTRUCTION (P) LTD, JHARSUGUDA	SAMBALPUR - III CIRCLE	AA-135(SAIII) OF 1998-99 DT27.10.1999	37 OF 2000-01 DT 14.01.2020	OST	1997-98	STATE	185324.8	THE IMPUGNED ORDER IS CONFIRMED AND THE APPEAL IS DISMISSED
25	M/S SHREE BABA BAIJNATH ROLLER FLOUR MILLS(P) LTD., JHARSUGUDA	SAMBALPUR - III CIRCLE	AA-47(SAIII)/2002-03 DT 17.12.2002	2069 OF 2002-03 DT 09.01.2020	OST	2000-01	PARTY	464014	THE IMPUGNED ORDER IS CONFIRMED AND THE APPEAL BEING DEVOID OF MERIT IS DIMISSED
26	M/S VIJAY FIRE PROTECTION SYSTEM LTD., JHARSUGUDA	SAMBALPUR - III CIRCLE	AA-93(SAIII) OF 96-97 DT 28.02.2000	312 OF 2000-01 DT 07.01.2020	OST	1994-95	STATE	REFUND OF 295838	THE APPEAL IS DISMISSED AS OF ON MERIT AND THE FIRST APPEAL ORDER OF THE LD.FAA STANDS CONFIRMED

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
27	M/S GAYATRI PROJECT LTD., KALAHANDI	KALAHANDI CIRCLE	AA-58(KA)2005-06, DT.31.08.2005	1427 OF 2005-06, DT.31.01.2020	OST	2004-05	STATE	REFUND OF 589126 AGAINST REFUND OF 471302	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT. THE ORDER OF THE LD. ACST IS CONFIRMED. CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.
28	M/S HANUMAN SORTEX, KALAHANDI	KALAHANDI CIRCLE	AA-39(KA)OF 2011-12 DT 18.01.2012	98(VAT)/ 2013-14 & 268(VAT)/2012-13, DT 31.01.2020	VAT	01.04.2005 TO 31.08.2010	BOTH	REFUND OF RS. 101375	BOTH THE APPEALS ARE ALLOWED IN PART. THE ORDER OF THE LD. DCST IS SET ASIDE.
29	M/S OM SRI LAXMI GANESH CASHEW INDUSTRIES, JEYPORE	KORAPUT CIRCLE	AAV(KOR)07/15-16 DT 07.10.2015	230(V)/ 2015-16 DT 13.01.2020	OVAT	01.04.2012-30.09.2013	PARTY	4350423	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT. THE ORDER OF THE LD. JCST IS CONFIRMED.
30	M/S HARI MACHINES LTD, SUNDARGARH	ROURKELA II CIRCLE	AA-57(RL II)2005-06 DT 31.10.2006	1632 OF 2006-07 DT 10.02.2020	OST	2003-04	PARTY	SET ASIDE THE AO FOR REASSESSMENT	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED
31	M/S LINGARAJ RICE MILL (P) LTD, SAMBALPUR	SAMBALPUR I CIRCLE	AA-237(SA-I) OF 2003-04 DT 28.07.2004	2176 OF 2004-05 DT 14.01.2020	OST	2000-01	STATE	SET ASIDE THE AO FOR REASSESSMENT	THE APPEAL PREFERRED BY THE STATE IS DISMISSED
32	M/S MAA TARA RICE INDUSTRIES (P) LTD, SAMBALPUR	SAMBALPUR I CIRCLE	AA-264 (SAI) OF 2004-05 DT 28.01.2005	1944/2005-06 DT 19.02.2020	OST	2003-04	STATE	5411	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED
33	M/S DILLIP KUMAR GUPTA, BARGARH	SAMBALPUR-II CIRCLE	AA-496(SAI) OF 2005-06 & AA-497(SAI) OF 2005-06, DT 14.08.2007	1050&1051 OF 2007-08 DT 01.01.2020	OST	2004-05	STATE	REMANDED BACK THE CASES TO THE AO FOR REASSESSMENT	THE APPEALS ARE DISMISSED IN LIMINE HAVING BECOME REDUNDANT IN THE MENATIME.

SECOND APPEAL ORDER DISPOSAL STATUS FOR ORDERS RECEIVED IN FEBRUARY-2020

DIVISION & SINGLE 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 OMM INDUSTRIES, DHENKANAL	ANGUL RANGE	AA/DCST/DKL/177/2014-15, DT.30.11.2017	21(ET)/2018, DT.19.02.2020	OET	01.04.2011 TO 31.12.2012	PARTY	717079	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY SETASIDE.
2	RABINDRA KUMAR SAHOO, ANGUL	ANGUL RANGE	AA-106101610000050 /2015-16 DT 26.09.17	294(V) 2017-18 DT 22.01.2020	OVAT	01.04.2005-28.10.2010	PARTY	REFUND OF EXCESS 984224	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY SET-ASIDE.
3	M/S DINESH TRADING COMPANY, KHORDHA	ASSESSMENT UNIT, BALUGAON	106111711000027 , DT30.06.2017	214(V) OF 2017-18, DT.29.01.2020	OVAT	01.04.2013 TO 31.03.2015	STATE	REDUCED FROM 273561 TO 528	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET-ASIDE. THE ORDER OF ASSESSMENT IS HEREBY RESTORED.
4	M/S SRI RADHA KESHAV COLD, BALANGIR	BALANGIR CIRCLE	AA-01(BGR) OF 2015-16, DT.09.11.2016	84(C)OF 2016-17, DT.13.02.2020	CST	01.04.2013 TO 31.03.2014	STATE	REDUCED TAX FROM 28800 TO 9600	THE RESULT IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED
5	M/S BHOLANATH SAHU, BALANGIR	BALANGIR RANGE	AA-36(E)/08-09, DT.26.09.2017	6(ET) OF 2018, DT.13.02.2020	OET	01.04.2005 TO 31.08.2007	PARTY	33687	THE APPEAL IS ALLOWED IN PART AND THE MATTER IS REMANDED TO THE LAO FOR RESH COMPUTATION. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.
6	M/S RAJA BRICKS & RAJA FLY ASH BRICKS, BALASORE	BALASORE CIRCLE	AA-38/BA-2017-18(ENTRY TAX), 29.12.2017	29(E) OF 2018, DT.01.02.2020	OET	01.04.2013 TO 31.03.2016	PARTY	420873	THE APPEAL IS DISMISSED BEING DEVOID OF ANY MERIT AND THE IMPUGNED ORDER IS HEREBY CONFIRMED. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY
7	M/S ARBINDA CHANDRA SARKAR, BALASORE	BALASORE CIRCLE	A-357/BA-2004-05(OST) DT 06.02.2017	7/2017-18 DT 22.01.2020	OST	2003-04	STATE	REFUND OF 83904	APPEAL FILED BY THE STATE IS ALLOWED AND THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE
8	M/S BALASORE ALLOYS LTD., BALASORE	BALASORE RANGE	AA-BA-238/12-13, DT.31.03.2018	96(ET) OF 2018, DT.12.02.2020	OET	01.04.2009 TO 31.03.2011	PARTY		THE APPEAL IS DISMISSED BEING WITHDRAWN.
9	M/S SHYAMSEL LTD., KEONJHAR	BARBIL CIRCLE	AA-308-KJB-2010-11, DT.15.07.2011	174(V)/2011-12, DT.21.01.2020	OVAT	01.04.2005 TO 31.03.2008	STATE	REFUND OF 258290	THE APPEAL IS DISMISSED. THE ORDER OF THE LEARNED JCST IS CONFIRMED.

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
10	M/S SHYAMSEL LTD., KEONJHAR	BARBIL CIRCLE	AA-309-KJB-2010-11, DT.15.07.2011	116(E)/2011-12, DT.21.01.2020	OET	01.04.2005 TO 31.03.2008	STATE	REDUCING TO 20710.38 FROM 126660	THE APPEAL IS ALLOWED IN PART. THE ORDER OF THE LEARNED JCST IS HEREBY SET-ASIDE.
11	M/S JAGADAMABA MOTOR, KEONJHAR	BARBIL CIRCLE	AA 671 KJB 16-17 DT 24.07.2017	323(V) OF 2017-18 DT29.01.2020	OVAT	01.04.2013-31.03.2015	STATE	121514	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS SET ASIDE. ACCORDINGLY, THE ORDER OF ASSESSMENT IS HEREBY CONFIRMED.
12	M/S MONS FASHION PLANET, BHUBANESWAR	BHUBANESWAR II CIRCLE	AA-45/OVAT/BH-II DT 27.02.2016	178(V) OF 2016-17 DT.29.01.2020	OVAT	02.05.2009-04.04.2010	PARTY	89090	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED.
13	M/S CHEER ELECTRONICS, BHUBANESWAR	BHUBANESWAR IV CIRCLE	AA-106221722000158 (VAT), DT.25.11.2017	53(V)/2018, DT.19.02.2020	OVAT	01.04.2005 TO 30.09.2010	STATE	801117	THE APPEAL FILED BY THE STATE IS DISMISSED ON CONTEST AND THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED
14	M/S TATA SKY LIMITED BHUBANESWAR	BHUBANESWAR-II CIRCLE	AA-10822172200030 (OET)DT 28.02.2018	77(ET) OF 2018 DT 17.02.2020	OET	01.04.2012-31.3.2014	PARTY	8944456	APPEAL IS ALLOWED ON CONTEST AND THE ORDER OF LEARNED FAA IS HEREBY SET ASIDE
15	M/S AIRPLAZA RETAIL HOLDINGS PVT LTD, BHUBANESWAR	BHUBANESWAR-II CIRCLE	AA(OVAT)21/2017-18 DT DT.21.03.2008	129(V) OF 2018 DT 01.02.2020	OVAT	01.04.2014-31.03.2015	PARTY	2855832	THE APPEAL IS ALLOWED. THE IMPUGNED ORDER PASSED BY THE LEARNED ACST IS HEREBY SET ASIDE.
16	M/S INDERJIT MEHTA CONSTRUCTION PVT LTD, BHUBANESWAR	BHUBANESWAR-II CIRCLE	AA-108221722000157 /BH-II/2017-18 DT 19.08.2017	114(ET)OF 2017-18 DT 31.01.2020	OET	01.04.2012-31.03.2014	PARTY	1230235	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED.
17	MONS FASHION PLANT BHUBANESWAR	BHUBANESWAR-II CIRCLE	AA-46/OET/BH-II DT 27.02.2016	85(ET) OF 2016-17 DT 29.01.2020	OET	02.05.2009-04.04.2010	STATE	982908	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED.
18	KAMDAR ENTERPRISES BHUBANESWAR	BHUBANESWAR-III CIRCLE	AA-10622132200050/ BH-III/13-14 DT 23.12.2014	345(V) OF 2015-16 DT 27.01.2020	OVAT	01.04.2007-31.03.2012	PARTY	REDUCED TO 678927 FROM 1265961	APPEAL FILED BY THE DEALER IS DISMISSED AND THE ORDER OF THE LD.FAA IS CONFIRMED
19	M/S A 1 CHAMPADANY INDUSTRIES LTD, CUTTACK	CUTTACK-II CIRCLE	AA/8B/CUCII/2010-11 DT 20.08.2013	115(C) OF 2013-14 DT 20.01.2020	CST	2005-06	STATE	389493	THE APPEAL FILED BY THE REVENUE IS DISMISSED AS OF ON MERIT AND THE ORDER OF THE LD FAA IS CONFIRMED

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
20	M/S BHAWANI SUPPLY AGENCY, BERHAMPUR	GANJAM I CIRCLE	AAV-25/2014-15, DT.29.05.2015	157(V) OF 2015-16, DT.05.02.2020	OVAT	01.04.2011 TO 30.09.2013	PARTY	44880	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY
21	M/S SNOW ZONES, BERHAMPUR	GANJAM I CIRCLE	AA.V.91/2011-2012, DT.11.07.2013	210(V) OF 2013-14, DT.05.02.2020	OVAT	01.04.2010 TO 31.03.2011	PARTY	126669	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY
22	M/S SEKHAR ENGINEERING, BERHAMPUR	GANJAM -I CIRCLE	AA(E).11/2013-14 DT 26.11.2014	239(E) OF 2014-15 DT01.02.2020	OET	01.04.2008-26.08.2011	PARTY	28990	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER OF THE LEARNED JCST STANDS MODIFIED TO THE EXTENT INDICATED ABOVE
23	M/S BIJAYALAXMI CASHEW PROCESSING UNIT, GANJAM	GANJAM RANGE	AA-93/2007-08 DT 15.12.2008	269(ET) OF 2008-09 DT 04.02.2020	OET	01.04.2006 TO 31.10.2006	PARTY	103921	THE APPEAL FILED BY THE DEALER IS DISMISSED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED
24	M/S SRI GANAPATI SAI TRADERS, BERHAMPUR	GANJAM-I CIRCLE	AA(V) 62/2012-13 DT 25.10.2014	273(V) OF 2014-15 DT.29.01.2020	OVAT	01.04.2007-31.03.2011	PARTY	129168	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED.
25	M/S IL&FS ENGINEERING & CONSTRUCTION, JAGATSINGHPUR	JAGATSINGHPUR CIRCLE	AA/108101610000 040/2015-16, DT20.06.2017	95(ET) OF 2017-18, DT.05.02.2020	OET	01.04.2010 TO 31.03.2014	PARTY	2138529	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY
26	M/S SAI PRIYA TRADERS NABARANGPUR	KORAPUT CIRCLE JEYPORE	AAE(RGD) 13/10-11 DT 17.12.2013	293(V) OF 2013-14 DT 19.02.2020	OVAT	M.E.05/07, 02/08, 11/08, 1/09, 3/09, 4/09, 5/09, 7/09, 8/09 AND 11/09	PARTY	25200	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY
27	M/S J.K.PAPER LTD., RAYAGADA	KORAPUT RANGE	AA(CST)06/2017-18, DT.26.04.2018	55(C)/2018, DT.21.01.2020	CST	01.04.2013 TO 31.03.2015	PARTY	2833334	THE APPEAL IS ALLOWED ON CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY SET- ASIDE.
28	M/S MAA AMBIKA ENTERPRISES, MAYURBHANJ	MAYURBHANJ CIRCLE	AA-28/MB-2016-17 (VAT) DT 10.10.2017	304(V) OF 2017-18 DT 29.01.2020	OVAT	01.04.2013-31.03.2015	PARTY	474984	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED

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
29	M/S DIVISIONAL MANAGER, OFDC LIMITED, RAYAGARDA	RAYAGADA CIRCLE	AA(ET) 11/10-11 DT 25.02.2012	5(ET)/2012-13 DT 17.02.2020	OET	01.04.2005-30.09.2009	PARTY	294834	APPEAL IS ALLOWED THE MATTER IS REMANDED TO THE ID. ASSESSING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER UNDER THE OET ACT WITHIN A PERIOD OF THREE MONTHS
30	M/S HAZEMAG INDIA PRIVATE LTD., RAJGANGPUR	ROURKELA II CIRCLE	AA 13(RL-II-C) OF 2016-17, DT.19.01.2018	41(C) /2018, DT.05.02.2020	CST	01.04.2012 TO 31.03.2013	PARTY	1623292	THE APPEAL FIELD BY THE DEALER IS ALLOWED ON CONTEST. THE ORDER OF LEARNED FAA IS HEREBY SET ASIDE.
31	M/S GUPTA TRADERS SUNDARGARH	ROURKELA-II CIRCLE	AA V 79 OF 2013-14 DT 28.04.16	116(V) OF 2016-17 DT 05.02.2020	OVAT	01.04.2007-31.03.2011	STATE	192482	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER IS HEREBY CONFIRMED.
32	M/S GANESH SILICATE WORKS, BARGARH	SAMBALPUR RAGNE	AA-28(V) ACST (ASST) /SBP/07-08 DT 30.05.2017	168(V) OF 2017-18 DT.27.01.2020	OVAT	01.04.2005-30.06.2006	PARTY	56126.26	THE APPEAL IS ALLOWED IN PART ON CONTEST AND THE MATTER IS REMITTED BACK TO THE LEARNED ACST FOR MARKING FRESH COMPUTATION IN VIEW OF THE AFORESAID ANALYSIS AND FINDINGS.
33	M/S HIMANSU SEKHAR MOHANTY ROURKELA	SUNDARGARH RANGE	AA-188(RI-III)05-06 DT 03.04.2006	725 OF 2006-07 DT 11.02.2020	OST	2004-05	STATE	REFUND OF 51569	THE APPEAL PREFERRED BY THE STATE IS ALLOWED AND THE MATTER IS REMANDED BACK TO THE FIRST APPELLATE AUTHORITY TO VERIFY THE AUTHENTICITY OF MUSTER ROLL AND TO RAISE DEMAND ACCORDINGLY WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER