

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN APRIL-2021

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 REVVA RAMAKRISHNA, JEYPORE	KORAPUT RANGE	AA(ET)22/2013-14, DT. 28.07.2016	78(ET)/2016-17 DT 12.04.2021	OET	01.01.2008 TO 31.08.2010	PARTY	671110	THE APPEAL FILED BY THE DELAER IS ALLOWED IN PART ON CONTEST.THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE. THE CROSS OBJECTION FILED BY THE STATE RESPONDENT IS DISPOSED OF ACCORDINGLY.
2	M/S VENKATA REMANA AGENCY, NABARANGPUR	KORAPUT RANGE	AA(ET)10/2012-13 DT 04.07.2016	79(ET)/2016-17 DT 12.04.2021	OET	01.04.2005 TO 31.03.2010	PARTY	384535	THE APPEAL FILED BY THE DELAER IS ALLOWED IN PART ON CONTEST.THE ORDER OF THE LEARNED FAA IS HERE BY SET ASIDE.
3	M/S SUMITRA ENTERPRISES, KORAPUT	KORAPUT CIRCLE	AAE(KOR)08/15-16 DT 30.01.2016	205(ET)/2015-16 DT 12.04.2021	OET	01.04.2012 TO 31.03.2014	PARTY	295420	THE APPEAL FILED BY THE DELAER IS ALLOWED IN PART ON CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE. THE CROSS OBJECTION FILED BY THE STATE RESPONDENT IS DISPOSED OF ACCORDINGLY.
4	M/S MEENA ELECTRICAL AND ELECTRONICS, RAJGANGPUR	ASSESSMENT UNIT RAJGANGPUR	AA35(RL-II)C 2006-07 DT 22.11.2006	16 (C)/2007-08 DT 15.04.2021	CST	2003-04	PARTY	REDUCED FROM 1049013 TO 50882	THE APPEAL IS ALLOWED IN FULL AND THE DEMAND RAISED BY THE ID.FAA IS REDUCED TO RS NIL.CROSS OBJECTION FILED BY THE RESPONDENT STATE IS DISPOSED OF ACCORDINGLY.
5	M/S SHREE GAYATRI OILS PVT LTD., CUTTACK	CUTTACK-II CIRCLE	AA41CU-II-C-01-02 DT 24.03.2003	80 (C)2003-04 DT 07.04.2021	CST	1997-98	PARTY	REDUCED THE DEMAND FROM 961091 TO 829091	IN THE REUSLT THE APPEAL FILED BY THE DALER APPELLANT FAILED BEING DEVOID OF ANY MERIT AND THE IMPUGNED ORDER PASSED BY LD. FAA IS CONFIRMED BEING JUST PROPER AND IN ACCORDANCE WITH THE PROVISION OF THE STATUTE.
6	M/S D.V.STEEL INDUSTIRES P LTD., SUNDARGARH	ROURKELA II CIRCLE	AA66(RL-II-C)2005-06 DT 08.05.2006	85 (C) OF 2006-07, DTD.31.03.2021	CST	2002-03	STATE	1531898	THE APPEAL IS ALLOWED IN FULL AND THE IMPUNGEND ORDER OF THE LEANRED ACST IS HEREBY SET ASIDE. RESULTANTLY, THE ORDER OF THE LEARNED STO IS UPHELD.
7	M/S D.V.STEEL INDUSTIRES P LTD SUNDARGARH	ROURKELA II CIRCLE	AA 97(RL-II-C) 2005-06, DT.31.05.2006	77 C OF 2006-07, DT.31.03.2021 & 86(C) OF 2006-07, DT.31.03.2021	CST	2005-06	BOTH	REDUCED THE DEAMND FROM RS.24,45,83 4/- TO RS.16,01,27 9/-	THE APPEAL PREFERRED BY THE STATE IS ALLOWED AND THE IMPUGNED ORDER OF THE LEARNED ACST IS HEREBY SET ASIDE. RESULTANTLY, THE ORDER OF THE LEARNED STO IS UPHELD. AT THE SAME TIME THE APPEAL PREFERRED BY THE DEALER IS DISMISSED BEING DEVOID OF ANY MERIT.
8	M/S ANUJ AGENCIES PVT. LTD., CUTTACK	CUTTACK I CENTRAL CIRCLE	AA-169/CUIC/2004-05, DTD.15.02.2006	535/2006-07, DT.30.03.2021	OST	2000-01	PARTY	72504	THE APPEAL FILED BY THE DEALER IS DISMISSED.. THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED. THE CROSS OBJECTION FILED BY THE STATE RESPONDENT IS DISPOSED OF ACCORDINGLY.

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
9	M/S PADMA CHARAN PATRA, BHUBANESWAR	BHUBANESWAR II CIRCLE	AA2/BHII/09-10, DTD.14.10.2009	94/2010-11, DT.16.04.2021	OST	2004-05	STATE	REDUCED THE DEMAND FROM RS.16,49,510/- TO 13,58,540/-	THE APPEAL ORDER PASSED BY TH E LEARNED FAA IS SET ASIDE AND THE CASE IS REMANDED TO THE LAO TO MAKE RECOMPUTATION OF TAX IN TH ELIGHT OF ABOVE PROVISION OF THE STATUTE AND PASS REASONABLE ORDER ACCORDINGLY AFTER GIVING THE DEALER A REASONABLE OPPORTUNITY OF BEING HEARD. THE CASE IS DISPOSED OF ACCORDINGLY.

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN APRIL-2021

SINGLE BENCH AND DIVISION 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 D.R.RETAILS, JEYPORE	KORAPUT CIRCLE	AAV(KOR)19/16-17, DT.14.12.2016	370(V)/2016-17, DT.14.12.2016	OVAT	01.04.2014 TO 31.03.2015	STATE	106580	THE APPEAL FILED BY THE STATE APPELLANT IS ALLOWED. THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET-ASIDE. THE DEALER IS REQUIERD TO PAY THE TAX AND PENALTY.
2	M/S LIEBIGS AGRO CHEM PVT. LTD., CUTTACK	CUTTACK I CITY CIRCLE	106121512000139 Dt.29.04.2017	154(V)/2017-18 Dt.26.04.2021	OVAT	01.04.2012 TO 31.03.2014	STATE	334787.9	THE APPEAL FILED BY THE STATE APPELLANT IS ALLOWED. THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET-ASIDE.
3	M/S KID's Fashion CUTTACK	CUTTACK I CITY CIRCLE	106121512000077 DT 18.07.2016	273(V)/2016-17 DT 28.04.2021	OVAT	01.04.2011 TO 31.03.2013	PARTY	168351	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST.THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET-ASIDE
4	M/S KID's FASHION CUTTACK	CUTTACK I CITY CIRCLE	108121512000078 DT 18.07.2016	138(ET)/2016-17	OET	01.04.2011 TO 31.03.2013	PARTY	61395	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST.THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET-ASIDE
5	M/S SRI AKSHYA KUMAR DASH BERHAMPUR	GANJAM-I CIRCLE	AA(ET)06/2018-19 DT 14.02.2019	33(ET) OF 2019 DT 06.04.2019	OET	01.07.2011 TO 31.03.2012	PARTY	370725	THE APPEAL IS ALLOWED ON CONTEST AND THE IMPUGNED ORDER IS HEREBY SET ASIDE.
6	M/S VASUNDHARA METALIKS PVT LTD SUNDARGARH	SUNDARGARH RANGE ROURKELA	AA V 52 OF 2014-15 DT 16.08.2018	305(V)OF 2018 DT 16.08.2018	OVAT	01.04.2007 TO 31.03.2010	PARTY	161279	THE APPEAL STANDS ALLOWED AND IMPUGNED ORDER IS HEREBY SET ASIDE.THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY
7	M/S ALLWYN CHEMICALS & INDUSTRIES SAMBALPUR	SAMBALPUR RANGE	AA65/SAII/ET/201 8-19 DT 29.04.2019	80(ET) OF 2019 DT 16.04.2021	OET	01.04.2017 TO 30.06.2017	PARTY		THE APPEAL IS DISMISSED BEING DEVOID OF ANY MERIT AND THE IMPUGNED ORDER IS HEREBY CONFIRMED.THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY

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
8	M/S MAA TARA TARINI KAJU PROCESSING GANJAM	GANJAM-II CIRCLE	AAE.22/2013-14 DT 22.02.2016	31(ET) OF 2016-17 DT 16.04.2021	OET	01.04.2012 TO 31.03.2013	PARTY	71524	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER IS MODIFIED TO THE EXTENT INDICATED ABOVE.
9	M/S SAHU GUNNY MERCHANT BERHAMPUR	GANJAM-I CIRCLE	AAV 03/15-16 DT 31.08.2017	191(V) OF 2018 DT 22.04.2021	OVAT	01.04.2012 TO 31.03.2014	PARTY	1756436	THE APPEAL IS DISMISSED BEING DEVOID OF ANY MERIT AND THE IMPUGNED ORDER IS HEREBY CONFIRMED.THE CROSS OBJECTION IS ACCORDINGLY DISPOSED OF
10	M/S BHAWANI ELECTRIC GANJAM	GANJAM II CIRCLE	AA (V).70/2012-13 DT 03.08.2018	239(V)OF 2018 DT 27.04.2021	OVAT	01.04.2008 TO 31.03.2011	PARTY		THE APPEAL IS ALLOWED IN PART .THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY
11	M/S AJAY KUMAR SAHOO CUTTACK	CUTTACK-II CIRCLE	AA/ET/28/CUII/11-12 DT 25.02.2013	55(ET)/2013-14 DT 26.04.2021	OET	01.04.2008 TO 31.03.2010	PARTY	6857	THE APPEAL FILED BY THE DEALER APPELLANT IS DISMISSED THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
12	M/S MSP METALICS LTD JHARSUGUDA	JHARSUGUDA CIRCLE	AA 64/JSTC/ET/2011-12 DT 31.07.2017	116(ET) of 2017-18 dt 20.04.2021	OET	01.04.2008 TO 31.01.2010	PARTY		THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS HEREBY SET ASIDE.THE MATTER IS REMITTED BACK TO THE LEARNED DCST FOR DE NOVO ASSESSMENT AND RECOMPUTATION VIS-A -VIS TAX LIABILITY OF THE APPELLANT DEALER.
13	M/S MSP METALICS LTD JHARSUGUDA	JHARSUGUDA CIRCLE	AA63/JSC/VAT/20 11-12 DT 31.07.2017	226(V)OF 2017-18 DT 20.04.2021	OVAT	01.04.2008 TO 31.01.2010	PARTY		THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS HEREBY SET ASIDE.
14	M/S PALLASH UDYOG FOODS PVT LTD CUTTACK	CENTRAL ZONE CUTTACK	AA/48/OVAT/CUII/ 15-16 DT 24.02.2018	144(V)/2018 DT 24.02.2018	OVAT	01.04.2014 TO 31.03.2015	PARTY		IN THE RESULT THE APPEAL IS DISMISSED BEING WITHDRAWN
15	M/S TULIP MINES PVT LTD KEONJHAR	BARBIL CIRCLE BARBIL	AA 623KJB 15-16 DT 05.04.2017	74(ET)OF 2017-18 DT 23.04.2021	OET	01.04.2005 TO 31.03.2010	PARTY	2535335	THE APPEAL IS DISMISSED BEING DEVOID OF ANY MERIT AND THE IMPUGNED ORDER IS HEREBY CONFIRMED THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY

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
16	M/S AJAY KUMAR SAHOO CUTTACK	CUTTACK-II CIRCLE	AA/ET/28CUII/11-12 DT 25.02.2013	55(ET)/2013-14 DT 25.02.2013	OET	01.04.2008 TO 31.03.2010	PARTY	6857	THE APPEAL FILED BY THE DEALER APPELLANT IS DISMISSED THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
17	M/S ANNAPURNA AGENCIES CUTTACK	CUTTACK-I CIRCLE	107121712000115 DT 29.05.2018	73©/2018 DT 16.04.2021	CST	01.04.2006 TO 31.03.2017	PARTY		IN THE RESULT THE APPEAL IS DISMISSED BEING WITHDRAWN
18	M/S SHREE HANUMAN BHANDAR CUTTACK	CUTTACK-I EAST CIRCLE	106121712000030 DT 28.11.2018	41(V)2019 DT 19.04.2021	OVAT	01.04.2014 TO 31.03.2015	PARTY	588291.75	THE APPEAL STANDS ALLOWED AND THE IMPUGNED ORDER IS HEREBY SET ASIDE.THE CROSS OBJECTION IS ACCORDINGLY DISPOSED OF
19	M/S MILAN MARBLES, NAYAGARH	NAYAGARH CIRCLE	108111811000022 , DT.26.09.2018	185(E) OF 2018, DT.12.04.2021	OET	01.04.2015 TO 31.03.2017	PARTY	REDUCED THE DEMAND TO RS.664765/- FROM RS.6,67,348/-	THE APPEAL STANDS ALLOWED AND THE IMPUGNED ORDER IS HEREBY SET ASIDE.THE CROSS OBJECTION IS ACCORDINGLY DISPOSED OF.
20	M/S MILAN MARBLES, NAYAGARH	NAYAGARH CIRCLE	106111811000021 , DT26.09.2018	297(V) OF 2018, DTD.26.09.2018	OVAT	01.04.2015 TO 31.03.2017	PARTY	REDUCED THE DEMAND TO RS.30,01,694 /- FROM RS.30,19,133 /-	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER IS HEREBY SET ASIDE. THE MATTER IS REMANDED TO THE LEARNED AA FOR FRESH ASSESSMENT IN VIEW OF THE AFORESAID OBSERVATIONS WHICH SHOULD BE COMPLETED WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF A COPY OF THIS ORDER. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.
21	M/S SANTOSH MOTORS, PURI	PURI CIRCLE	106111711000028 , DT.20.11.2017	14(V) OF 2018 & DT.09.04.2021	OVAT	01.04.2013 TO 31.03.2015	BOTH	REDUCED THE DEAMND TO RS.19,402/- FROM RS.14,96,392 /-	THE APPEAL VIDE S.A. NO. 14(V) OF 2018 IS ALLOWED IN PART AND THE IMPUGNED ORDER IS MODIFIED TO THE EXTENT INDICATED ABOVE. THE MATTER IS REMITTED BACK TO THE LEARNED STO FOR NECESSARY COMPUTATION BY DELETING THE INTEREST LEVIED. RESULTANTLY, THE APPEAL VIDE S.A. NO. 33(V) OF 2018 IS DISMISSED BEING DEVOID OF MERIT.
22	M/S POOJA POWER TOOLS & REPAIRING, JHARSUGUDA	JHARSUGUDA CIRCLE	AA 19/JSG/ET/2016-17, DT.29.12.2016	197(ET) OF 2016-17 & 207(ET) OF 2016-17, DT.13.04.2021	OET	01.04.2013 TO 31.03.2015	BOTH	REDUCED THE DEMAND TO RS.50,952/- FROM RS.76,113/-	BOTH THE APPEALS VIDE S.A. NO. 197(ET) OF 2016-17 AND SA NO. 207(ET) OF 2016-17 ARE DISMISSED BEING DEVOID OF ANY MERIT AND THE IMPUGNED ORDER IS HEREBY CONFIRMED. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.

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
23	M/S MAA ALLOYS PVT. LTD., SUNDARGARH	ROURKELA II CIRCLE	AA.17(RL-II-C) OF 2016-17, DT.27.02.2017	14(C)/2017-18, DT.16.04.2021	CST	01.04.2013 TO 31.03.2015	PARTY	168216	THE APPEAL FILED BY THE DEALER IS ALLOWED. THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE. THE MATTER IS REMANDED BACK TO THE LEARNED FAA AND HE IS TO RECOMPUTE THE TAX LIABILITY OF THE DEALER AND TO REFUND THE EXCESS PAID AMOUNT IF ANY AS PER PROVISION OF LAW AFTER GIVING THE DEALER A REASONABLE OPORTUNITY OF BEING HEARD WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
24	M/S MAHALAXMI PLASTICS, SUNDARGARH	ROURKELA II CIRCLE	AA V 09 OF 2013-14, DTD.20.09.2017	324(V) OF 2017-18, DT.08.04.2021	OVAT	01.04.2007 TO 31.03.2012	PARTY	40890	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER IS MODIFIED TO THE EXTENT INDICATED ABOVE. THE MATTER IS REMITTE BACK TO THE LEARNED STO FOR NECESSARY COMPUTATION BY DELETING THE INTEREST LEVIED. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.
25	M/S MAHALAXMI PLASTICS, SUNDARGARH	ROURKELA II CIRCLE	AA V 06 OF 2013-14, DTD.20.09.2017	145(ET) OF 2017-18, DT.08.04.2021	OET	01.04.2007 TO 31.03.2012	PARTY		THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER IS MODIFIED TO THE EXTENT INDICATED ABOVE. THE MATTER IS REMITTE BACK TO THE LEARNED STO FOR NECESSARY COMPUTATION BY DELETING THE INTEREST LEVIED. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.
26	M/S ASHFAQUE HUSSAIN & SONS, BERHAMPUR	GANJAM I CIRCLE	AAC-12/2017-18, DT.28.11.2017	42(C)/2018, DT.13.04.2021	CST	01.04.2015 TO 30.06.2015	PARTY	65347	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE. THE MATTER IS REMANDED BACK TO THE LEARNED FAA AND HE IS TO RECOMPUTE THE TAX LIABILITY OF THE DEALER AFTER GIVING THE DEALER A REASONABLE OPPORTUNITY OF BEING HEARD WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER AND THE DEALER APPELLANT IS DIRECTED TO FURNISH THE RELEVANT DOCUMENTS BEFORE THE LEARNED FAA AND HE IS TO CONSIDER THE SAME AFTER VERIFYING THE GENUINENESS OF THE DOCUMENTS THOROUGHLY.
27	M/S MAA DURGA RICE PRODUCTS PVT. LTD., CUTTACK	CUTTACK II CIRCLE	AA/12/OVAT/CU II/18-19, DT.29.09.2018	281(V) OF 2018, DT.06.04.2021	OVAT	01.07.2016 TO 31.12.2016	PARTY	944060	THE APPEAL IS DISMISSED BEING DEVOID OF ANY MERIT AND THE IMPUGNED ORDER IS HEREBY CONFIRMED. THE CROSS OBJECTION IS ACCORDINGLY DISPOSED OF.

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
28	M/S VASUNDHARA METALICKS PVT. LTD., SUNDARGARH	ROURKELA II CIRCLE	AA V 32 ET OF 2014-15, DT.16.08.2018	190 (ET) OF 2018, DT.07.04.2021	OET	01.04.2007 TO 31.03.2010	PARTY		THE APPEAL STANDS ALLOWED AND THE IMPUGNED ORDER IS HEREBY SET ASIDE.
29	M/S FERRO PRIVATE LIMITED, SUNDARGARH	ROURKELA II CIRCLE	AAV.29 OF 2015-16, DT.31.07.2018	250(V)/2018, DT.31.03.2021	OVAT	01.04.2012 TO 31.03.2014	PARTY	549686	THE APPEAL FILED BY THE DEALER IS ALLOWED IN PART ON CONTEST. THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE DEALER APPELLANT HAS TO PAY THE TAX AMOUNTING TO RS.95,389/-
30	M/S K.B.COMMERCIAL, KENDRAPARA	KENDRAPARA CIRCLE	AA/39/OVAT/CUII/ 09-10, DT.21.03.2013	75(V)/2013-14, DT.05.04.2021	OVAT	01.04.2005 TO 31.08.2009	PARTY	22601	THE APPEAL FILED BY THE DEALER IS DISMISSED. THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
31	M/S LAFARGE AGGREGATES & CONCRETE INDIA PVT. LTD., BHUBANESWAR	BHUBANESWAR III CIRCLE	106221722000160 , DT.30.12.2017	82(V) OF 2018, DT.26.03.2021	OVAT	01.04.2013 TO 31.03.2015	PARTY	7650051	THE APPEAL IS ALLOWED ON CONTEST AND THE IMPUGNED ORDER IS HEREBY SET ASIDE.
32	M/S SHREE MAHADEV ISPAT PVT. LTD., JHARSUGUDA	JHARSUGUDA CIRCLE	AA.288/JSG/CST/ 2014-15, DT.31.08.2017	96(C)/2017-18, DT.26.03.2021	CST	01.04.2008 TO 31.03.2012	STATE	171856	THE APPEAL FILED BY THE STATE IS ALLOWED IN PART. THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE.
33	M/S THE INK, BHUBANESWAR	BHUBANESWAR II CIRCLE	AA/106221722000 149, DT.30.08.2017	310(V)/2017-18, DT.23.04.2021	OVAT	04/2011 TO 03/2013	STATE	1214772	THE APPEAL FILED BY THE STATE APPELLANT IS ALLOWED. THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE.
34	M/S MAA DURGA FLOUR MILL PVT. LTD., CUTTACK	CUTTACK II RANGE	CUII-AA-1/08/2007- 08, 30.06.2016	190(V) OF 2018, DT.30.04.2021	OVAT		PARTY		THE APPEAL IS ALLOWED IN PART. THE MATTER IS REMITTED BACK TO THE LEARNED AA FOR NECESSARY VERIFICATION WHETHER THE OFFICER WHO WAS INVOLVED IN ANY MANNER OR HAD ACTED WITH THE PROCESS OF AUDIT AND PREPARATION OF THE AUDIT REPORT IN RESPECT OF THE APPELLANT DEALER WAS THE ASSESSING OFFICER OF THE APPELLANT DEALER AND IF IT IS SO FOUND THEN THE APPELLANT DEALER SHALL BE ASSESSED AFRESH AS PER LAW BY GRANTING DUE OPPORTUNITY OF HEARING TO IT.

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
35	M/S INDERJIT MEHTA CONSTRUCTION PVT. LTD.	BHUBANESWAR RANGE		114(ET) OF 2017-18, DT.23.04.2021	OET		PARTY	137665	THE PETITION IS REJECTED BEING DEVOID OF ANY MERIT.
36	M/S ICICI BANKLIMITED, BHUBANESWAR	BHUBANESWAR I CIRCLE	AA(CST)39/2013-14, DT.30.01.2015	16(C)/2015-16, DT.30.04.2021	CST	01.04.2006 TO 31.03.2011	PARTY	48432	THE APPEAL FILED BY THE DEALER APPELLANT IS ALLOWED IN PART.
37	M/S ANIL KUMAR MAHALIK, BHUBANESWAR	BHUBANESWAR IV CIRCLE	AA-108221622000059, DT.28.02.2017	14(ET)/2017-18, DT.29.04.2021	OET	04/2009 TO 03/2014	STATE	119229	THE APPEAL FILED BY THE STATE IS ALLOWED ION CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE.

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN APRIL-2021

SINGLE 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)	Result of Second Appeal Order
1	M/S SHREE SHREE GOUR SUNDER RICE & OIL MILL, BARGARH	SAMBALPUR RANGE	AA SA-II-31/2005-06, DTD.21.10.2016	79(C) OF 2016-17, DT.06.04.2021	CST	QE 6/2005 AND 9/2005	PARTY	77136	THE APEPAL STANDS ALLOWED. AS A LOGICAL SEQUITUR, THE IMPUGNED ORDER DTD.21.10.2016 PASSED IN APPEAL NO. AA SA-II-31/2005-06 IS HEREBY SET ASIDE. THE CROSS OBJECTION FILED BY THE STATE IS DISPOSED OF ACCORDINGLY.
2	M/S JAY BHARAT FOOD PROCESS PRODUCTS PVT. LTD., CUTTACK	CUTTACK II CIRCLE	AA/21/OET/CUII/17-18, DT.17.03.2018	82(ET) OF 2018, DT.05.04.2021	OET	01.04.2012 TO 31.03.2014	PARTY	4821504	THE APPEAL STANDS ALLOWED. AS A NECESSARY COROLLARY, THE IMPUGNED ORDER DTD.17.03.2018 PASSED IN APPEAL NO. AA/21/OET/CUII/17-18 IS HEREBY SET ASIDE. RESULTANTYLY, THE ORDER OF ASSESSMENT DTD.13.11.2015 IS QUASHED.EXCESS TAX, IF ANY, PAID SHALL BE REFUNDED TOT HE DEALER ASSESSEE IN ACCORDANCE WITH LAW. THE CROSS OBJECTION FILED BY THE STATE IS ACCORDINGLY, DISPOSED OF.
3	M/S LAXMINARAYAN FOODS & FEEDS, SAMBALPUR	SAMBALPUR II CIRCLE	AA-17/SA-II/ET/11-12, DTD.25.06.2013	142(ET) OF 2013-14, DT.07.04.2021	OET	01.04.2005 TO 31.03.2009	PARTY	30699	THE APPEAL STANDS PARTLY ALLOWED. AS A NECESSARY COROLLARY, THE IMPUGNED ORDER DTD.25.06.2013 PASSED IN APPEAL NO. AA-17/SAII/ET/11-12 IS HEREBY SET ASIDE ONLY TO THE EXTENT OF PENALTY.

4	M/S GAYATRI FLY ASH BRICKS, GANJAM	GANJAM II CIRCLE	AA-47/2016-17, DTD.26.04.2019	132(VAT) OF 2019, DT.07.04.2021	OVAT	01.4.2014 TO 31.03.2016	PARTY	140511	THE APPEAL STANDS PARTLY ALLOWED. AS A LOGICAL SEQUITUR, THE IMPUGNED ORDER DTD.26.04.2019 PASSED IN APPEAL NO. AAV-47/2016-17 IS HEREBY SET ASIDE TO THE EXTENT INDICATED ABOVE.
5	M/S NATIONAL ENTERPRISES, ROURKELA	ROURKELA-I CIRCLE	AA-4(RL-I-C) OF 2011-12, DTD.02.01.2013	123(C) OF 2012-13, DT.08.04.2021	CST	2005-06	PARTY	135041	THE APPEAL STANDS ALLOWED. AS A LOGICAL SEQUITUR, THE IMPUGNED ORDER DTD.02.01.2013 PASSED IN APPEAL NO. AA-4(RL-I-C) OF 2011-12 IS HEREBY SET ASIDE.
6	M/S SHREE SALASAR CASTING PVT. LTD., SUNDARGARH	ROURKELA-I CIRCLE	AAV-1 ET OF 2010-11, DT.15.03.2016	71(ET) OF 2016-17, DT.08.04.2021	OET	01.04.2008 TO 31.12.2008	STATE	37520	THE APPEAL STANDS DISMISSED. AS A NECESSARY COROLLARY, THE IMPUGNED ORDER DTD.15.03.2016 PASSED IN APPEAL NO. AAV-1 ET OF 2010-11 IS HEREBY CONFIRMED.
7	M/S JAY JAGANNATH AGENCY, GANJAM	GANJAM II CIRCLE	AAV-24/17-18, DT.29.12.2017	96(VAT) OF 2018, DT07.04.2021	OVAT	01.04.2014 TO 30.09.2015	PARTY	117945	THE APPEAL STANDS PARTLY ALLOWED. AS A LOGICAL SEQUITUR, THE IMPUGNED ORDER DTD.29.12.2017 PASSED IN APPEAL NO. AAV-24/2017-18 IS HEREBY SET ASIDE TO THE EXTENT INDICATED ABOVE.
8	M/S JAY MAA DURGA FURNITURE, ANGUL	ANGUL CIRCLE	AA-1062116210000 11/16-17 & AA-1082116210000 12/16-17, DT.02.03.2019	67(VAT) OF 2019 & 38(ET) OF 2019, DT.05.04.2021	OVAT	01.04.2013 TO 31.03.2015	PARTY	717593 & 180042	THE APPEAL STANDS ALLOWED. AS A NECESSARY COROLLARY, THE IMPUGNED ORDER DTD.02.03.2019 PASSED IN APPEAL NO. AA-106211621000011/16-17 & AA-108211621000012/16-17 ARE HEREBY SET ASIDE.
9	M/S HANUMAN COTTON INDUSTRIES, RAYAGADA	RAYAGADA CIRCLE	AA(CST)01/2018-19, DTD.29.08.2018	41(C) OF 2019, DTD.06.04.2021	CST	01.04.2013 TO 31.03.2015	PARTY	2018346	THE APPEAL STANDS PARTLY ALLOWED. AS A LOGICAL SEQUITUR, THE IMPUGNED ORDER DTD.29.08.2018 PASSED IN APPEAL NO. AA(CST)01/2018-19 IS HEREBY SET ASIDE TO THE EXTENT AS AFORESAID.

10	M/S SEBC PROJECTS PVT. LTD., BHUBANESWAR	BHUBANESW AR II CIRCLE	AA(ET)10822162 2000266, DTD.30.10.2018	20(ET) OF 2019, DTD.06.04.2021	OET	01.04.2009 TO 31.03.2014	PARTY	2304135	THE APPEAL IS PARTLY ALLOWED. AS A NECESSARY COROLLARY, THE IMPUGNED ORDER DTD.30.10.2018 PASSED IN APPEAL NO. AA(ET)108221622000266 IS HEREBY SET ASIDE TO THE EXTENT AS AFORESAID.
11	M/S RAMESWAR AGRO INDUSTRIES PVT. LTD., BHUBANESWAR	BHUBANESW AR IV CIRCLE	AA-008/CST/BH- IV/2018-19 & AA- 009/CST/BH- IV/2018-19, DT.22.10.2018	27(C) &28(C) OF 2019, DT.05.04.2021	CST	01.07.2013 TO 30.09.2013	PARTY		THE APPEALS STAND DISMISSED. AS A LOGICAL SEQUITUR, THE IMPUGNED ORDER DTD.22.10.2018 PASSED IN APPEAL NO. AA- 008/CST/BH-IV/2018-19 & AA-009/CST/BH-IV/2018- 19 ARE HEREBY CONFIRMED. THE CROSS OBJECTIONS FILED BY THE STATE ARE DISPOSED OF ACCORDINGLY.