

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN DECEMBER-2021

FULL 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 AMAN ENTERPRISES	BALANGIR RANGE	AA.13(KA)2012-13 & 2013-14, DT.20.04.2013 & 31.12.2013	218(ET) OF 2013-14 & 76(ET) OF 2013-14, DT.06.12.2021	OET	01.04.2006 TO 31.03.2011	STATE		STATE APPEAL SUCCEEDS, THE IMPUGNED ORDER OF FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE, AND ORDERS OF THE SALES TAX OFFICER ARE RESTORED
2	M/S AMAN ENTERPRISES	BALANGIR RANGE	AA.12, 13 & 14(KA)2012-13 & 2013-14, DT.20.04.2013 & 31.12.2013	83(V) OF 2013-14, 131(V) OF 2013-14 & 362(V) OF 2013-14, DT.06.12.2021	OVAT	01.04.2010 TO 27.08.2011	PARTY & STATE BOTH	2207753	THE EXTRA DEMAND AS WELL AS THE PENALTY LEVIED THEREON IS HEREBY DELETED. THE SALES TAX OFFICER TO WHOM THIS MATTER IS REMITTED WILL RECALCULATE THE TAX DUE ON THE DEALER WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF COPY THIS ORDER. CROSS APPEALS ARE CONSEQUENTALLY DISPOSED.
3	M/S SUBHADRA ENTERPRISES	ASSESSMENT UNIT, TALCHER	AA-44/VAT/AL/2010-11, DT.25.04.2011	113(VAT) OF 2011-12, DT.20.12.2021	OVAT	01.01.2009 TO 31.01.2009	STATE	1136817	THE REVIEW PETITION FILED BY THE DEALER ASSESSEE BEING DEVOID OF MERIT STANDS REJECTED
4	M/S SUBHADRA ENTERPRISES	ASSESSMENT UNIT, TALCHER	AA-31/ET/AL/2010-11, DT.25.04.2011	64(ET) OF 2011-12, DT.20.12.2021	OET	01.01.2009 TO 31.01.2009	STATE	90045	THE REVIEW PETITION FILED BY THE DEALER ASSESSEE BEING DEVOID OF MERIT STANDS REJECTED
5	M/S BHARAT ENTERPRISES	GANJAM RANGE	AA(VAT)149/2007-08, DT.07.08.2008	125(V) OF 2008-09, DT.15.12.2021	OVAT	01.04.2005 TO 30.09.2007	PARTY	708290	THE APPEAL FILED BY THE DEALER -APPELLANT IS ALLOWED AND THE FIRST APPEAL ORDER IS SET ASIDE AND THE ASSESSMENT ORDER IS REDUCED TO RETURN FIGURE.
6	M/S DAS CONSTRUCTION	SAMBALPUR I CIRCLE	AA-20(SA-I) OF 2004-05, DT.30.09.2004	2352 OF 2004-05, DT.14.12.2021	OST	2002-03	STATE	REDUCING REFUND AMOUNT OF RS.1960591/- TO RS.1672942/-	THE APPEAL FILED BY THE STATE IS ALLOWED. THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY SET ASIDE AND THE MATTER IS REMITTED BACK TO THE ASSESING AUTHORITY FOR DE NOVO ASSESSMENT WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THE ORDER.

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
7	M/S H.S.KABLI	SAMBALPUR I CIRCLE	AA-69(SA-I) OF 2004-05, DT.26.07.2004	1848 OF 2004-05, DT.14.12.2021	OST	2002-03	STATE	442384	THE APPEAL FILED BY THE STATE IS ALLOWED. THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY SET ASIDE AND THE MATTER IS REMITTED BACK TO THE ASSESING AUTHORITY FOR DE NOVO ASSESSMENT WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THE ORDER.
8	M/S ARYAN ISPAT & POWER PVT. LTD.	SAMBALPUR II CIRCLE	AA-120/SA-II/ET/2012-13, DT.13.10.2014	155(ET) OF 2014-15 & 204(ET) OF 2014-15, DT.20.12.2021	OET	01.04.2008 TO 31.10.2011	PARTY & STATE BOTH	REDUCING THE ORDER OF ASSESMENT TO RS.21060/- AS AGAINST RS.315546/-	THE APPEALS FILED BY THE DEALER ASSESSEE AS WELL AS STATE BEING DEVOID OF ANY MERIT STAND DISMISSED. THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
9	M/S SITARAM AGRAWAL	ASSESSMENT UNIT TITILAGARH	AA-49(BPI)2006-07, DT.31.01.2007	150/2007-08, DT.13.12.2021	OST	2004-05	STATE	784998	THE APPEAL FILED BY THE STATE IS ALLOWEDAND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE.
10	M/S NIRAJ KUMAR GUPTA	BALASORE RANGE	AA-366 & 367/MB-2007-08, DT.15.04.2008	437 OF 2008-09, DT. 15.12.2021	OST	2003-04 & 2004-05	STATE	373914	THE STATE APPEAL HAS TO SUCCEED AND CONSEQUENTALLY THE ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE ORDER OF THE STO FOR THE RESPECTIVE YEARS IS RESTORED.