

**SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN FEBRUARY-2022**

**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 BAJAJ AUTO LTD.	SAMBALPUR I CIRCLE	AA 416(SAI) OF 2006-07, DT.19.02.2007, AA 285(SAI) OF 2006-07, DT.15.09.2006 & AA 286(SAI) OF 2006-07, DT.15.09.2006	164/2007-08, 1399/2006-07 & 1400/2006-07, DT.28.12.2021	OST	2001-02	PARTY	7447386	BOTH THE APPEAL ORDERS OF LD. FAA AND RE-ASSESSMENTS MADE BY LAO U/S 12(8) OF THE OST ACT FOR THE IMPUGNED PERIODS ARE SET ASIDE.
2	M/S MSP METALLICS LIMITED	SAMBALPUR RANGE	AA.9/JSG/VAT/1011, DT.29.08.2011	31(VAT) OF 2012-13, DT.21.12.2021	OVAT	01.04.2005 TO 31.08.2007	PARTY	8494123	THE ORDERS OF THE BOTH THE FORA BELOW ARE HEREBY SET ASIDE WITH A DIRECTION TO THE ASSESING OFFICER TO MAKE ASSESSMENT FOR THE RELEVANT YEARS AND TO ADJUST THE INPUT TAX CREDIT AS ADMISSIBLE TO HIM WITHOUT BEING INFLUENCE BY HIS EARLIER ORDER.
3	M/S SHREE DEOSHARWALI OIL INDUSTRIES	BARGARH CIRCLE	AA-21/BGH/VAT/2016-17, DT.25.02.2017	61(VAT) OF 2017-18, DT.18.01.2022	OVAT	01.04.2012 TO 31.03.2014	PARTY	1406346	ALLOW THE SECOND APPEAL FILED BY THE DEALER APPELLANT IN PART AND THE IMPUGNED ORDERS OF BOTH THE FORUM BELOW ARE HEREBY SET ASIDE.
4	M/S SAMALESWARI ROLLER FLOUR MILLS(P) LTD.	SAMBALPUR RANGE	AP12(SAIC) OF 2004-05, DT.16.10.2004	113(C ) OF 2004-05, DT.17.01.2022	CST	2000-01	PARTY	4436449	THE ORDERS PASSED BY BOTH THE AUTHORITIES ARE HEREBY SET ASIDE. CONSEQUENTALLY, THE ASSESSMENT IS REDUCED TO THE RETURN FIGURE.
5	M/S PANKAJ KUMAR PATEL	JHARSUGUDA CIRCLE	AA.3-A(SAIII) OF 04-05, DT.02.08.2004	2248/2004-05, DT.28.01.2022	OST	2002-03	STATE	152896	THE APPEAL FILED BY THE STATE IS ALLOWED IN PART AND THE IMPUGNED ORDER OF THE FAA IS SET ASIDE TO THE EXTENT OF ACCEPTING DEDUCTION OF 45% AND 55% TOWARDS LABOUR AND SERVICE CHARGES GRANTED BY THE AA.
6	M/S MATRU SHAKTI ENGINEERING WORKS	SAMBALPUR RANGE	AA.106 & 107(SAI)2004-05, DT.31.07.2004	2208 & 2209 OF 2004-05, DT.20.12.2021	OST	1997-98	STATE		THE STATE APPEAL IS DISMISSED
7	M/S GAYATRI WIRES AND CABLES(P) LTD.	BALASORE CIRCLE	AA-389/BA 2003-04 ET & AA-390/BA 2003-04 ET, DT.09.11.2010	163(ET) OF 2010-11 & 164(ET) OF 2010-11, DT.27.01.2022	OET	2002-03	PARTY	ENHANCED THE TAX TO RS.7,26,337/- FROM RS.5,43,487/-	THE APPEALS ARE ALLOWED IN PART. THE FIRST APPEAL ORDERS ARE SET ASIDE AND THE MATTER IS REMANDED TO THE LAO FOR FRESH ASSESSMENT WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
8	M/S MANOJ KUMAR ASGAWAL	ASSESSMENT UNIT TITILAGARH	AA-54(BPII) 2004-05, DT.15.09.2004	2158/2004-05, DT.08.02.2022	OST	2003-04	STATE	REFUNDABLE 179182	THE APPEAL FILED BY THE STATE IS PARTLY ALLOWED AND THE ORDER OF THE LEARNED FAA IS HEREBY SET ASIDE.

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9	M/S BIMALDEEP MINERALS (P) LTD.	JAJPUR RANGE	AA.20(C)/ACST/J/08-08 & AA.21(C)/ACST/J/08-09, DT.13.10.2009	25(C) & 26(C)/10-11, DT.08.02.2022	CST	2005-06	PARTY	664975	BOTH THE ASSESSMENT ORDERS AND APPEAL ORDERS PASSED BY THE LAO AND LD. FAA RESPECTIVELY ARE SET ASIDE FOR THE IMPUGNED PERIODS WITH A DIRECTION TO THE LAO TO ISSUE NOTICES SEPARATELY FOR THE PERIOD 2005-06 AND 2006-07 (UP TO 05.07.2006) TO MAKE ASSESSMENT U/R 12(5) OF CST(O) RULES BASED ON FRAUD CASE REPORT SUBMITTED BY THE RANGE AND U/R 12(8) OF THE CST(O) RULES BASED ON FRAUD CASE REPORT SUBMITTED BY ENFORCEMENT RANGE, BALASORE.
10	M/S MAZDA CONCRETE PRODUCTS PVT. LTD.	PURI RANGE	AA-(VAT)43/2008-09 & AA (CST)44/2008-09, DT.26.12.2015	98(VAT) OF 2016-17 & 15(C) OF 2016-17 DT.03.02.2022	VAT & CST	01.07.2006 TO 31.10.2006	PARTY	REDUCING TO 1181316 FROM 3215816	THE APPEALS FILED BY THE DEALER APPELLANT ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY ARE HEREBY SET ASIDE.
11	M/S LALCHAND JEWELLERS PVT. LTD.	BHUBANESWAR RANGE	AA(ET)92/2009-10, DT.28.11.2014	11(ET) OF 2015-16, DT.03.02.2022	OET	AUGUST, 2006 TO MAY, 2009	PARTY	ENHANCING THE TAX DEMAND TO RS.15,27,921/- FROM RS.1,52,862/-	THE APPEAL FILED BY THE DEALER-APPELLANT BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY ENHANCING THE ASSESSMENT IS HEREBY CONFIRMED.
12	M/S NEW LAXMI GRANITES	BHUBANESWAR I CIRCLE	AAC-2/BH-I/02-03, DT.18.11.2003	174(C)OF 2003-04, DT.3.2.2022	CST	2000-01	PARTY	11556	THE ENHANCEMENT MADE BY THE LAO ON JOB WORK VALUE AND TAXING THE SAME AT STATE RATE WHICH IS LATER CONFIRMED BY THE LD.FAA IN HIS ORDER, IS DELETED WITH A DIRECTION TO THE LAO FOR RE-COMPUTATION OF TAX .
13	M/S BHARAT HEAVY ELECTRICAL LTD.	ROURKELA I CIRCLE	AA-93(RLI) 98-99 & AA 94(RLI)98-99, DT.30.09.1999	1421 & 1422/2000-2001, DT.11.02.2022	OST	1993-94 & 1994-95	PARTY	3624595 & 6405269	THE APPEALS ARE ALLOWED IN PART AND THE IMPUGNED ORDERS OF THE LEARNED ASST. COMMISSIONER OF SALES TAX STANDS VACATED. THE STO IS DIRECTED TO RECOMPUTE THE TAX PAYABLE BY THE APPELLANT, EXCESS TAX PAID, IF ANY, BE REFUNDED AS PER PROVISION OF LAW.THE RECOMPUTATION SHOULD BE CARRIED OUT WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.

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14	M/S ADANI ENTERPRISES LTD.	BHUBANESWAR II CIRCLE	AA.356/OET/DCST/ASSMT/BH-II/2013-14 & AA-200/OET/DCST /ASSMT/BH-II/2013-14, DT.18.08.2018, AA-108221822000013, AA-211/OET/DCST /ASSMT/BH-II/2013-14 & AA-02/OET/DCST/ ASSMT/BH-II/2014-15, DT.20.08.2018	164(ET) TO 168(ET) OF 2018, DT.11.02.2022	OET	01.11.2010 TO 30.11.2012, 01.12.2013 TO 30.06.2013 & 01.12.2015 TO 31.03.2016	PARTY	REFUND OF 53116804, TAX DEMAND OF 28393696 & 74777935	THE IMPUGNED ORDERS PASSED BY BOTH THE FORA BELOW, WHICH ARE IMPUGNED IN S.A. NOS. 164(ET) TO 168(ET) OF 2018, ARE HEREBY SET ASIDE AND THE MATTERS ARE REMITTED BACK TO THE ASSESSING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER-APPELLANT WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
15	M/S THE VIPRA INDUSTRIES(P) LTD.	ROURKELA II CIRCLE	AA-29(RL-II-C) 2006-07, DT.25.09.2006	138(C ) OF 2006-07, DT.25.09.2006	CST	2004-05	PARTY	REDUCING THE TAX DEMAND OF 1174866	THE SECOND APPEAL FILED BY THE DEALER APPELLANT BEING DEVOID OF MERIT STANDS DISMISSED. THE IMPUGNED ORDER OF THE LEARNED ACST IS HEREBY CONFIRMED.
16	M/S NAVAYUG EXPORTS LTD.	BHUBANESWAR RANGE	AA-43/ACST (ASSMT) BH-II/ 2002-03, DT.31.08.2002	134(C ) OF 2002-03, DT.17.02.2022	CST	1998-99	STATE	793960	THE APPEAL FILED BY THE STATE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
17	M/S M.D. KUTABUDDIN	BHUBANESWAR II CIRCLE	AA-60/BH-II/200-03, DT.31.05.2002	1027 OF 2002-03, DT.17.02.2022	OST	1999-2000	PARTY	REFUND OF 1728375	THE APPEAL BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY CONFIRMED
18	M/S LAXMI GANESH CASHEW INDUSTRIES	KORAPUT CIRCLE	AAE(KOR)14/16-17, DT.28.11.2016	168(ET) OF 2016-17, DT.23.02.2022	OET	01.04.2012 TO 30.09.2014	STATE	DELETING THE TAX DEMAND OF 1356647	THE APPEAL FILED BY THE STATE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND CONSEQUENTALLY, THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS CONFIRMED.
19	M/S BAIJNATH PRASAD	KALAHANDI CIRCLE	AA-105(KA) OF 2002-03, DT.29.09.2002	214/2003-04, DT.23.02.2022	OST	2000-01	STATE	REDUCED THE TAX DEMAND TO 766488	THE APPEAL FILED BY THE STATE IS PARTLY ALLOWED AND THE DEMAND RAISED BY THE LAO IN HIS ASSESSMENT ORDER IS REDUCED TO RS.17,18,425/- FOR THE IMPUGNED YEAR.THE CASE IS DISPOSED OF ACCORDINGLY.

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20	M/S AGLOMED LIMITED	CUTTACK I WEST CIRCLE	AA-510 TO 513/CUIW/04-05, DT.11.04.2005	1015-1017 & 1019 OF 2005-06, DT.23.11.2021	OST	2001-02	STATE	REDUCING THE ASSESSMENT TO RETURN FIGURE FROM 805785 FOR THE EYAR 1998-99, 860903 FOR 1999-2000, 1171850 FOR 2000-2001909927 FOR 2001-02	THE APPEALS FILED BY THE STATE ARE DISMISSED AND THE ORDERS OF THE LD. ACST STAND CONFIRMED.