

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN FEBRUARY-2023

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 KURLON LTD., BHUBANESWAR	BHUBANESWAR I CIRCLE	AA(CST)64/2015-16, DT.16.11.2016	102(C) OF 2016-17, DT.17.01.2023	CST	01.04.2012 TO 31.03.2014	STATE	7111899	THE APPEAL PREFERRED BY THE STATE IS ALLOWED. THE CASE IS REMANDED TO LEARNED ASSESSING AUTHORITY WITH A DIRECTION TO LEVY INTEREST ON THE TAX DUE AS PER LAW RAISE FRESH DEMAND FOR THE PERIOD UNDER ASSESSMENT.
2	M/S NATIONAL ALUMINIUM CO. LTD., BHUBANESWAR	KORAPUT RANGE	AA-(VAT)63/2012-13, DT.31.10.2017	20(V) OF 2018, DT.19.01.2023	OVAT	01.04.2005 TO 31.03.2010	PARTY	119513805	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.
3	M/S GARGSON PROPERTIES PVT. LTD., BHUBANESWAR	BHUBANESWAR II CIRCLE	AA-138/BH-II/2005-06, DT.20.03.2007	439 OF 2007-08, DT.24.01.2023	OST	2002-03	PARTY	73039	THE APPEAL AT THE INSTANCE OF THE DEALER STANDS DISMISSED AND IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY CONFIRMING THE ORDER OF ASSESSMENT IS HEREBY CONFIRMED.
4	M/S GUPTA CABLES PVT. LTD., BHUBANESWAR	BHUBANESWAR I CIRCLE	AA(ET)277/BH-I/04-05, DT.19.08.2005	230(ET) OF 2005-06, DT.25.01.2023	OET	2002-03	PARTY	4276147	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE.
5	M/S TRACTORS INDIA PVT. LTD., BHUBANESWAR	BHUBANESWAR I CIRCLE	AA(CST)18/2015-16, DT.16.11.2016	96(C) OF 2016-17, DT.31.01.2023	CST	01.04.2012 TO 31.03.2014	STATE	6773557	THE APPEAL PREFERRED BY THE STATE IS ALLOWED.THE CASE IS REMANDED TO THE LEARNED ASSESSING AUTHORITY WITH A DIRECTION TO LEVY INTEREST ON THE TAX DUE AS PER LAW AND RAISE FRESH DEMAND FOR THE PERIOD UNDER ASSESSMENT.
6	M/S BIMALDEEP MINERALS(P) LTD., KEONJHAR	BARBIL CIRCLE	AA-425 KJB(C) 2013-14, DT.18.02.2015	66(C) OF 2015-16, DT.31.01.2023	CST	01.04.2008 TO 31.03.2012	STATE	1471300	THE APPEAL PREFERRED BY THE STATE IS DISMISSED ON CONTEST.
7	M/S BHARAT PETROLEUM CORPORATION LTD., CUTTACK	CUTTACK I EAST CIRCLE	AA-(C)11/CUIE/2004-05, DT.26.09.2005	113(C) OF 2005-06, DT.31.03.2023	CST	2000-2001	PARTY	751717	THE APPEAL FILED BY THE DEALER APPELLANT FAILS. THE ORDER PASSED BY THE LD. FFA IS CONFIRMED..
8	M/S P.K.ENTERPRIS ES, SAMBALPUR	SAMBALPUR I CIRCLE	AA-87/12-13, DT.28.05.2016	204(V) OF 2016-17, DT.31.01.2023	OVAT	01.04.2009 TO 31.03.2012	PARTY	1996703	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.

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9	M/S JAGANNATH RICE MILL, BHUBANESWAR	BHUBANESWAR I CIRCLE	AA(VAT)21/2012-13, DT.30.04.2015	248(V) OF 2015-16, DT.01.02.2023	OVAT	01.07.2009 TO 31.03.2011	STATE	4538763	CONSEQUENTALLY, THE APPEAL BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
10	M/S SUBHALAXMI AGENCIES PVT. LTD., NAYAGARH	PURI RANGE	AA-75/2009-10, DT.30.04.2015 & AA(VAT)12/2014-15, DT.30.07.2015	249(VAT) OF 2015-16 & 269(VAT) OF 2015-16, DT.01.02.2023	OVAT	01.04.2006 TO 31.03.2009 & 01.04.2009 TO 30.06.2012	STATE	1042629 & 1777137	THE APPEALS BEING DEVOID OF ANY MERIT STAND DISMISSED AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY ARE HEREBY CONFIRMED.
11	M/S JAGANNATH RICE MILL, BHUBANESWAR	BHUBANESWAR I CIRCLE	AA(ET)14/2012-13, DT.30.04.2015	138(ET) OF 2015-16, DT.01.02.2023	OET	01.07.2009 TO 31.03.2011	STATE	4401267	THE APPEAL STANDS DISMISSED BEING DEVOID OF ANY MERIT AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
12	M/S SHIVASHANKAR MODERN RICE MILL, MALKANAGIRI	MALKANAGIRI CIRCLE	AAV(MKG)06/16-17, DT.28.10.2016	321(V) OF 2016-17, DT.02.02.2023	OVAT	01.04.2012 TO 20.10.2014	PARTY	1923234	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.
13	M/S BHARAT PETROLEUM CORPORATION LTD., CUTTACK	CUTTACK I EAST CIRCLE	AA-74/CUIE/2004-05, DT.26.09.2005	1639 OF 2005-06, DT.03.02.2023	OST	2000-2001	PARTY	REDUCING THE DEMAND TO 870370 FROM 949036	ORDER PASSED IN THE FIRST APPEAL IS CONFIRMED. THE SECOND APPEAL FILED BY THE DEALER-APPELLANT IS HEREBY DISMISSED.
14	M/S GODREJ SARALEE LTD., CUTTACK	CUTTACK II RANGE	AA-CUII-142/2011-12, DT.05.12.2015	40(ET) OF 2016-17, DT.06.02.2023	OET	01.01.2009 TO 31.08.2010	PARTY	2046279	THE APPEAL IS DISMISSED BEING DEVOID OF ANY MERIT AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY STANDS CONFIRMED.
15	M/S TATA IRON AND STEELS LTD., KEONJHAR	JAJPUR RANGE	AA-122-KJ(C)-10-11, DT.26.6.2012 & AA-122-KJ(C)-10-11, DT.30.08.2012	39(C) OF 2012-13 & 100(C) OF 2012-13, DT.08.02.2023	CST	2003-04	STATE	6557690	THE APPEALS FILED BY THE STATE IN S.A. NO. 39(C) OF 2012-13 AND S.A. NO. 100(C) OF 2012-13 WHICH ARE HEARD TOGETHER ARE ALLOWED AND THE IMPUGNED ORDERS ARE HEREBY SET ASIDE WITH DIRECTIONS TO THE LD. FAA TO RE-EXAMINE THE CAPABILITY OF THE 'F' FORM IN THE LIGHT OF THE OBSERVATION MADE IN THE FOREGOING PARAS AND DISPOSE OF THE CASE PREFERABLY WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.

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16	M/S SUBHALAXMI CASHEW INDUSTRIES, AMBAGUDA	KORAPUT CIRCLE	AAV-(KOR)17/2015-16, DT.28.01.2016	3(V) OF 2016-17, DT.09.02.2023	OVAT	01.04.2012 TO 31.03.2014	PARTY	3847837	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.
17	M/S NATIONAL SMALL INDUSTRIES CORPORATION LTD., CUTTACK	CUTTACK I CITY CIRCLE	1071215120001 30, DT.30.07.2016	80(C) OF 2016-17, DT.09.02.2023	CST	01.04.2012 TO 31.03.2014	PARTY	36849492	THE APPEAL PREFERRED BY THE DEALER IS PARTLY ALLOWED AND THE ORDERS OF THE FORA BELOW ARE HEREBY SET ASIDE AND THE CASE IS REMANDED TO THE LEARNED ASSESSING OFFICER FOR REASSESSMENT WITHIN THREE MONTHS OF RECEIPT OF THIS ORDER GIVING DUE CONSIDERATION TO THE DECLARATION E-I AND 'C' FORMS BE RETURNED TO THE DEALER WHICH ARE TO BE PRODUCED BEFORE THE ASSESSING OFFICER DURING ASSESSMENT.
18	M/S COLGATE PALMOLIVE(I) LTD., BHUBANESWAR	BHUBANESWAR I CIRCLE	AA.405/BH-I/06-07, DT.29.02.2008	337 OF 2008-09, DT.14.02.2023	OST	2003-04	PARTY	1095885	THE ORDER OF ASSESSMENT IS REMITTED BACK TO THE LEARNED STO TO ASSESS THE DEALER-APPELLANT AFRESH AS PER THE OBSERVATIONS DISCUSSED SUPRA. THE ORDER OF THE LD. FAA IS SET ASIDE. THE APPEAL FILED BY THE DEALER-APPELLANT IS ALLOWED.
19	M/S B.K. INTERNATIONAL , KEONJHAR	KEONJHAR CIRCLE	AA-555KJ 2014-15(OVAT), DT.11.08.2015	261(V) OF 2015-16, DT.14.02.2023	OVAT	01.04.2010 TO 30.06.2013	STATE	4028979	THE APPEAL PREFERRED BY THE STATE IS DISMISSED AND THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY QUASHED.

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SINGLE BENCH AND DIVISION BENCH

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1	M/S SOBHA STEEL INDUSRTIES, GANJAM	GANJAM II CIRCLE	AAV.57/2013-14, DT.27.04.2018 & AAE.18/2013-14, DT.27.04.2018	184(V) OF 2018 & 111(ET) OF 2018, DT.27.01.2023	BOTH OVAT & OET	01.04.2011 TO 31.12.2012	PARTY	242043	THE APPEALS FILED BY THE DEALER-ASSESS ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.
2	M/S GYANESH ENTERPRISERS, KANDHAMAL	GANJAM II CIRCLE	AAV.43/2015-16, DT.23.02.2019 & AAE.18/2015-16, DT.23.02.2019	86(V) OF 2019 & 50(ET) OF 2019, DT.27.01.2023	BOTH OVAT & OET	01.04.2013 TO 31.03.2015	PARTY	135060	THE APPEALS FILED BY THE DEALER-ASSESS ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.
3	M/S RANI ENTERPRISES, CHIKITI	GANJAM RANGE	AAV.25/2017-18, DT.18.06.2021 & AAE.03/2017-18, DT.18.606.2021	55(V) OF 2021 & 35(ET) OF 2021, DT.27.01.2023	BOTH OVAT & OET	01.04.2014 TO 30.06.2016	PARTY	191486	THE APPEALS FILED BY THE DEALER -ASSESEE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY SET ASIDE.
4	M/S GOPAL AGRO AGENCY, GANJAM	GANJAM II CIRCLE	AA(VAT)66/2017-18, DT.01.02.2022	24(V) OF 2022, DT.31.01.2023	OVAT	01.04.2009 TO 31.03.2011	PARTY	547002	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.
5	M/S MOHANLAL JAIN, PARADEEP	ASSESSMENT UNIT, JAGATSINGHPUR	AA/211/CUIIJ/2002-03, DT.27.04.2015	25 OF 2015-16, DT.31.01.2023	OST	1998-99	STATE	REFUND OF RS.1,71,602/-	THE APPEAL FILED BY THE STATE-APPELLANT IS ALLOWED IN PART AND THE ORDER OF THE LD. JCST (APPEAL) CUTTACK II RANGE, CUTTACK IS MODIFIED.
6	M/S JMG AUTOMOBILES, CUTTACK	CUTTACK I CENTRAL CIRCLE	AA-CUIC-39/01-02, DT.28.07.2015	43 OF 2015-16, DT.02.02.2023	OST	01.04.2000 TO 31.03.2001	STATE	4706	THE APPEAL PREFERRED BY THE STATE IS DISALLOWED AND THE ORDERS OF THE LEARNED FIRST APPELLATE AUTHORITY IN FIRST APPEAL CASE NO. AA-CUIC-39/01-02 IS HEREBY CONFIRMED.
7	M/S MAA ANNAPURNA CASHEW INDUSTRY, GANJAM	GANJAM II CIRCLE	AA-C-15/2015-16, DT.13.11.2018	16(C) OF 2019, DT.09.02.2023	CST	01.04.2012 TO 31.03.2014	PARTY	62808	THE REST OF THE ORDER RELATING TO LEVY OF INTEREST IS HEREEBY SET ASIDE AND THE CASE IS REMANDED TO THE LEARNED ASSESSING OFFICER FOR LEVY OF INTEREST AFRESH WITHIN A PERIOD OF THREE MONTHS OF RECEIPT OF THIS ORDER AFTER GIVING AN OPPORTUNITY TO THE DEALER OF BEING HEARD.

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8	M/S HARIOM TRADERS, KALAHANDI	KALAHANDI CIRCLE	AA-93 (ET) /18-19, DT.30.05.2019	84(ET) OF 2019 & 95(ET) OF 2019, DT.09.02.2023	OET	01.04.2013 TO 30.06.2017	BOTH STATE AND PARTY	3088788	THE APPEAL OF THE DEALER I.E. S.A NO. 84(ET) OF 2019, IS ALLOWED AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY AND THE ASSESSING AUTHORITY ARE HEREBY QUASHED. AS SUCH, THE APPEAL OF THE STATE I.E. S. A NO. 95(ET) OF 2019 IS DISMISSED.
9	M/S HARIOM TRADERS, KALAHANDI	KALAHANDI CIRCLE	AA-92 (V) /18-19, DT.30.05.2019	152(VAT) OF 2019 & 179(VAT) OF 2019, DT.09.02.2023	OVAT	01.04.2013 TO 30.06.2017	BOTH STATE AND PARTY	17984292	THE APPEAL OF THE DEALER I.E. S.A NO. 152(VAT) OF 2019, IS ALLOWED AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY STANDS SET ASIDE. THE ASSESSMENT FOR THE PERIOD 01.04.2013 TO 30.09.2015 IS HEREBY QUASHED. BUT, THE ASSESSMENT FOR THE POST AMENDMENT PERIOD I.E. 01.10.2015 TO 30.06.2017, IS HEREBY REMITTED TO THE ASSESSING AUTHORITY FOR DISPOSAL AFRESH AS PER LAW. THE APPEAL OF THE STATE I.E. S. A NO. 179(VAT) OF 2019 IS DISMISSED. THE REASSESSMENT SHOULD BE COMPLETED WITHIN THREE MONTHS FROM THE DATE OF THIS ORDER.
10	M/S LINGARAJ ELECTRICALS, KHURDA	BHUBANESWAR IV CIRCLE	AA.106221400007 1, DT.30.07.2015 & AA.10822000206(OET), DT.29.06.2018	77(V) OF 2016-17 & 132(ET) OF 2018, DT.09.02.2023	OVAT & OET	01.04.2013 TO 30.06.2013	PARTY	275274	THE APPEALS FILED BY THE DEALER-ASSESSEE ARE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.
11	M/S LAXMINARAYAN HARDWARE STORE, BALASORE	ENFORCEMENT RANGE, BALASORE	AA.61/BA-2014-15(VAT) , DT.01.07.2016	385(V) OF 2016-17, DT.21.02.2023	OVAT	01.04.2012 TO 31.3.2013	PARTY	204217	THE APPEAL STANDS ALLOWED AND THE ORDERS OF THE LD. STO AND LD. FAA ARE HEREBY SET ASIDE. AS A NECESSARY COROLLARY THEREOF, THE ASSESSMENT ORDER IS HEREBY QUASHED.