

**SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN JANUARY-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 BRAITHWAITE & CO. LTD.	ROURKELA I CIRCLE	AA-6/7 (RL-I)/1993-94, DT.20.03.2003	2624 OF 2003-04, DT.25.01.2022	OST	Q/E DECEMBER 1992 AND MARCH, 1993	STATE	2512143	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.
2	M/S KAY VEE ARR LTD.	BALASORE RANGE	AA.16/BAC/2000-01, DT.28.11.2001	124(C ) OF 2004-05, DT.21.12.2021	CST	1996-97	PARTY	614047	DISMISS THE APPEAL AND CONFIRM THE ORDERS OF BOTH FORUMS BELOW
3	M/S UTKAL STEELS LTD.	SUNDARGARH RANGE	22(RL-I) OF 2006-07, DT.28.02.2007	521 OF 2007-08, DT.17.01.2022	OST	2004-05	PARTY	1480408	SET ASIDE THE ORDER OF THE FAA AND REMIT THE MATTER TO THE LEARNED STO TO EXAMINE THE BOOKS OF ACCOUNT OF THE APPELLANT WHICH HE SHALL PRODUCE BEFORE HIM WITHIN TWO MONTHS FROM THE RECEIPT OF THIS ORDER WITHOUT SEEKING SEPARATE NOTICE FOR THE PURPOSE. THE STO WILL EXAMINE THE SAID RECORDS IN THE MANNER LAID DOWN IN PARAGRAPH-6 OF THE ORDER OF THE HON'BLE COURT IN W.P.(C ) NO. 1195 OF 2002
4	M/S UTKAL STEELS LTD.	SUNDARGARH RANGE	130(RL-I) ET OF 2004-05, DT.02.01.2006	27(ET) OF 2006-07, DT.17.01.2022	OET	2002-03	STATE	1455000	SET ASIDE THE ORDER OF THE FAA AND REMITTING THE MATTER TO THE LEARNED STO TO EXAMINE THE BOOKS OF ACCOUNT OF THE APPELLANT WHICH SHALL BE PRODUCED BEFORE HIM WITHIN A MONTH FROM THE RECEIPT OF THIS ORDER WITHOUT SEEKING FOR A SEPARATE NOTICE FOR THE PURPOSE AND TO DISPOSE OF THE MATTER WITHIN THREE MONTHS THEREAFTER ACCORDING TO LAW. CROSS OBJECTION FILED BY HTE DEALER RESPONDENT IS DISPOSED OF ACCORDINGLY.

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5	M/S FERRO SCRAP NIGAM LTD.	ROURKELA I CIRCLE	AA-281(RLI)/2005-06 & AA-115(RLI)ET/2005-06, DT.28.06.2006	987 OF 2006-07 & 195(ET)OF 2006-07, DT.04.01.2022	OST	2002-03	PARTY	2002-03	S.A. NO. 987 OF 2006-07 FILED UNDER OST ACT IS ALLOWED AND THE ORDERS OF THE FORUM BELOW RAISING TAX DEMAND OF RS.38,51,836.00 ARE HEREBY SET ASIDE. BUT SO FAR AS S A NO. 156(ET) OF 2006-07 FILED UNDER THE OET ACT IS CONCERNED, THE ORDERS OF THE FORUM BELOW ARE HEREBY SET ASIDE AND THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER APPELLANT UNDER THE OET ACT FOR THE PERIOD 2002-03 WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
6	M/S POLAR PHARMA INDIA LTD.	BALASORE RANGE	AA.12/BA 2009-2010 ET DT.30.09.2010	139(ET) OF 2010, DT.27.12.2021	OET	01.04.2005 TO 31.05.2008	STATE	10675	THE MATTER IS REMITTED TO THE STO TO CALCULATE ENTRY TAX LIABILITY OF THE RESPONDENT BY TAKING INTO ACCOUNT WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF COPY OF THIS ORDER. THE CROS OBJECTION IS ACCORDINGLY DISPOSED OF.
7	M/S BHARAT MOTORS	CUTTACK I CITY CIRCLE	AA-94/CUIW/08-09, AA-95/CUIW/08-09 & AA-96/CUIW/08-09, DT.25.08.2009 & ORDER OF HON'BLE HIGHCOURT DT.6.11.2019 IN STREV NO. 10,11 & 12 OF 2018 AGAINST S.A. NO. 365, 366 & 367 OF 2009-10 PASSED ON 21.12.2017	365, 366 & 367 OF 2009-10, DT.28.12.2021	OET	2001-02, 2002-03 & 2003-04	PARTY	709324, 798907 & 760467	THE REVIEW PETITION FILED BY THE DEALER APPELLANT BEING DEVOID OF ANY MERIT STANDS REJECTED.
8	M/S ICICI BANK LIMITED	BHUBANESWAR I CIRCLE	AA-274/BHI/2006-07, 01.02.2008, AA-373/BHI/2006-07, AA-375/BHI/2006-07, DT.19.02.2008	240 OF 2008-09, 172 OF 2008-09 & 171 OF 2008-09, DT.19.01.2022	OST	2003-04, 2004-05	PARTY	127359, 1705389 & 1738437	THE SECOND APPEALS FILED BY THE DEALER APPELLANT ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FOR A BELOW ARE HEREBY SET ASIDE. THE MATTERS ARE REMITTED BACK TO THE ASSESSING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER ASSESSEE WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.

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9	M/S ICICI BANK LIMITED	BHUBANESWAR I CIRCLE	AA-(ET)274/BHI/2006-07, & AA-396(ET)/BHI/2006-07, DT.19.02.2008	55(ET) & 54(ET) OF 2008-09, DT.18.01.2022	OET	2003-04, 2004-05	PARTY	83243, 126423	THE SECOND APPEALS FILED FOR THE ASSESSMENT YEAR 2003-04(S.A. NO.55(ET) OF 2008-09 IS ALLOWED AND THE SECOND APPEAL FILED FOR THE ASSESSMENT YEAR 2004-05(S.A. NO. 54(ET) OF 2008-09) IS ALLOWED IN PART. THE IMPUGNED ORDERS OF THE FORA BELOW ARE HEREBY SET ASIDE. THE MATTERS ARE REMITTED BACK TO THE ASSESSING AUTHORITY TO MAKE DE NOVO ASSESSMENT IN RESPECT OF THE TRANSACTION MADE AFTER 01.06.2004 WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
10	M/S SURYA FOODS AND INDUSTRIES LTD.	BHUBANESWAR RANGE	11(C)BHII/ 2004-05, DT.29.01.2008	25(C) OF 2008-09, DT.17.01.2022	CST	2000-01	STATE	1410256	AS A NECESSARY COROLLARY, THE APPEL FILED BY THE STATE IS ALLOWED IN PART AND THE ORDER OF FAA IS SET ASIDE TO THE EXTENT OF HOLDING SALE OF DEP OF RS.25,2,656.00 AS BRANCH TRANSFER. THE MATTER IS REMITTED BACK TO THE ASSESSING OFFICER TO GIVE OPPORTUNITY TO THE DEALER APPELLANT TO PRODUCE RELEVANT DOCUMENTS WITH REGARD TO REGISTRATION OF BRANCH OFFICE AT VIJAYAWADA IN ANDHRAPRADESH UNDER THE CST ACT AND TO DECIDE THE ISSUE AFRESH WHETHER SALE OF DEP OF RS.25,26,656/- TO M/S ASHA TRADERS, VIJAYAWADA IS BRANCH TRANSFER OR NOT AND TO RECOMPUTE THE TAX LIABILITY OF DEALER APPELLANT AFRESH ACCORDINGLY.
11	M/S SURYA FOODS AND INDUSTRIES LTD.	BHUBANESWAR RANGE	216/BHII/ 2004-05, DT.29.01.2008	223 OF 2008-09, DT.17.01.2022	OST	2000-01	STATE	690560	STATE APPEAL IS DISMISSED
12	M/S NIRMALANANDA STEEL	SUNDARGARH RANGE	AA 5(RL II) 2007-08, DT.20.10.2007	1240 OF 2007-08, DT.18.11.2021	OST	2004-05	PARTY	REDUCING THE TAX DEMAND TO RS.5,90,011/- FROM RS.6,80,314/-	THE APPEAL FILED BY THE DEALER APPELLANT IS DISMISSED AND THE ORDER OF THE LD. ACST STANDS CONFIRMED.

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13	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.
14	M/S RAMAKRISHAN AGENCIES	KORAPUT RANGE	AA(ET)09/2010-11, DT.31.05.2017	51(ET) OF 2017-18, DT.23.12.2021	OET	05/2008 TO 09/2009	PARTY	1485240	THE PENALTY OF RS.14,85,240/- IMPOSED BY THE STO AND CONFIRMED BY THE FAA IS HEREBY DELETED AND TH EMATETR IS REMITTED TO THE ASSESSING OFFICER TO CALCULATE INTEREST ON THE OUTSTANDING TAX DUES TILL THE PAYMENT WAS MADE.
15	M/S SURYA NARAYAN RICE MILL	GANJAM RANGE	AA(VAT)35/2006-07, DT.27.09.2007	25(VAT) OF 2007-08, DT.21.12.2021	OVAT		PARTY		THE SAME IS DISMISSED
16	M/S RAJESWAR THAKUR	KALAHANDI CIRCLE	AA.62(KA) OF 2006-07, DT.27.10.2006	1729/2006-07, DT.21.12.2021	OST	2002-03	STATE	REFUND OF RS.4,50,746/-	THE APPEAL FILED BY THE STATE IS ALLOWED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE.
17	M/S ESSAM CONSTRUCTION	GANJAM II CIRCLE	AA.188/203-04 & AA.187/2003-2004, DT.27.09.2003	1966/2003-04 & 1967/2003-04, DT.05.01.2022	OST	2000-2001 & 2001-2002	STATE	REDUCED THE REFUNDABLE AMOUNT RS.35,651/- FROM RS.44,4710/- & RS.1,22,893/- FROM RS.1,71,029/-	THE APPEAL FILED BY THE STATE ARE

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18	M/S D.D.BUILDERS	BALANGIR RANGE	AA 91 KA 2002-03, DT.21.08.2002 & 61 (KA)2006-07, DT.26.02.2007	1181 OF 2002-03 & 296 OF 2007-08, DT.18.01.2022	OST	2002-03	STATE	REFUNDABLE RS.12,33,607/-	ALLOWED THE APPEALS FILED BY STATE. CONSEQUENTALLY, SET ASIDE BOTH THE ASSESSMENT AND APPELLATE ORDER BEING CONTRARY TO LAW SETTLE BY HON'BLE HIGH COURT IN CASE OF LARSEN AND TOUBRO VRS STATE OF ODISHAREPORTED IN 12 VST PAGE 31(O) WHEREAFTER OST ACT HAD BEEN AMENDED INTRODUCING RULE 4(B) RETROSPECTIVELYAND REMAND TH EMATTERS TO RESPECTIVE STOS WITH A DIRECTION TO THE RESPONDENT THAT HE WILL PRODUCE THE ENTIRE BOOKS OF ACCOUNTS IN HIS POSSESSION BEFORE THE ASSESSING AUTHORITY.
19	M/S BIMALDEEP MINERALS PVT. LTD.	JAJPUR RANGE	AA.56KJB(C)2007-08, DT.07.04.2010	23(C ) OF 2010-11, DT.06.01.2022	CST	2003-04	PARTY	1076686	THE APPEAL FILED BY THE APPELLANT IS ALLOWED AND THE IMPUGNED APPEAL ORDER IS SET ASIDE.
20	M/S GUPTA MARKETING CORPORATION	INVESTIGATION UNIT BHUBANESWAR	AA.238/BH.II/05-06, DT.29.04.2006	806 OF 2006-07, DT.05.01.2022	OST	2003-04	STATE	REDUCED THE ASSESSMENT TO RS.3,30,000/-	THE STATE APPEAL IS DISMISSED
21	M/S APCON ENTERPRISES	APPELLATE UNIT, BHUBANESWAR	AA.176/BH-II/05-06, DT.27.02.2006	483 OF 2006-07, DT.05.01.2022	OST	Q/E 9/2001 TO 3/2002	STATE	10879785	THE STATE APPEAL IS DISMISSED AND THE IMPUGNED ORDER OF FIRSA PPELLATE AUTHORITY IS HEREBY CONFIRMED.
22	M/S POWERWARE INDIA(P) LTD.	SOUTH ZONE BERHAMPUR	AA.37/2001-02, DT.26.05.2012	32 OF 2012-13,DT.22.12.2021	OST	1998-99	PARTY		THE APPEAL IS WITHOUT MERIT AND IS DISMISSED
23	M/S KARUNAKAR MOHANTY	BHUBANESWAR II CIRCLE	AA-97/BH-II/05-06, DT.15.12.2006	43 OF 2008-09, DT.28.12.2021	OST	2001-02	PARTY	212592	THE APPEAL FILED BY THE DEALER APPELLANT BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY CONFIRMED.
24	M/S BOVIS LAND LEASE INDIA(P) LTD.	PURI CIRCLE	AA.92(PUII)001-02, DT.29.11.2002	894/03-04, DT.06.01.2022	OST	2001-02	PARTY	ENAHANCING THE DEMAND TO RS.32,84,488/- AGAINST THE DEMAND OF RS.1,56,611/-	THE APPEAL FIELD BY T HE DEALER-APPELLANT IS ALLOWED IN PART.

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25	M/S KONARK ENTERPRISES	BHUBANESWAR RANGE	(ET)108111011000023, DT.15.07.2010	102(ET) OF 2010-11, DT.27.12.2021	OET	01.04.2005 TO 31.03.2008	PARTY	934898	THE APPEAL IS DISMISSED
26	M/S KANDOLA ENGINEERING WORKS	SUNDARGARH RANGE	AA.272(RL-II)2005-06, DT.27.05.2006	586 OF 2006-07, DT.07.01.2022	OST	2004-05	PARTY	1058960	THE APPEAL IS DISMISSED AND THE ORDERS OF THE FORUMS BELOW ARE HEREBY CONFIRMED.
27	M/S MATRU SHAKTI ENGINEERING WORKS	SAMBALPUR RANGE	AA 106 & 107(SAI) 2004-05, DT.31.07.2004	2208 & 2209 OF 2004-05, DT.31.07.2004	OST	1997-98	STATE		THE STATE APPEAL IS DISMISSED
28	M/S MSP METALLICS LIMITED	SAMBALPUR RANGE	AA.9/JSG/VAT/10-11, DT.29.08.2011	31(VAT) OF 2012-13, DT.21.12.2021	OVAT	01.04.2005 TO 31.08.2007	PARTY	1323857	THE ORDERS OF THE BOTH TH EFORA BELOW ARE HEREBY SET ASIDE
29	M/S MAY FAIR INDUSTRIES & CHEMICALS	APPELLATE UNIT, BHUBANESWAR	AA.6/PUIIK/2002-03, DT.31.10.2003	2163 OF 2003-04, 02.11.2021	OST	2002-03	PARTY	624003	THE APPEAL IS ALLOWED AND TO REDUCE THE ASSESSMENT TO RETURN FIGURE
30	M/S MEHER ENTERPRISES	SUNDARGARH RANGE	AA V 36 OF 2010-11, DT.04.06.2016	193(VAT) OF 2016-17 & 217(VAT) OF 2016-17, DT.20.12.2021	OVAT	01.04.2009 TO 31.12.2009	BOTH STAE & PARTY	1313773	THE STATE APPEAL IS ALLOWED
31	M/S SATYAM PACKERS & PROCESSORS(P) LTD.	KORAPUT RANGE	AAC(RGD)05/2014-15, DT.11.03.2015	118(C ) OF 2015-16, DT.27.12.2021	CST	01.04.2006 TO 31.03.2011	STATE	4987536	THE SECOND APPEAL PREFERRED BY THE STATE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
32	M/S BAJARANG ISPAT PVT. LTD.	SUNDARGARH RANGE	AA 23(RLII-C) OF 2006-07, DT.30.08.2007	124(C ) OF 2007-08, DT.21.12.2021	CST	2004-05	PARTY	1707322	NO MERIT IN THE APPEALS FILED BY THE APPELLANTAND HE SAME IS DISMISSED
33	M/S ACCELERATED FREEZE DRYING CO.LTD.	PURI CIRCLE	AA-127/PUCI/2008-09, DT.30.04.2009	18(C ) OF 2009-10, DT.21.12.2021	CST	2004-05	STATE	2782116	THE SECOND APPEAL PREFERRED BY THE STATE BEING DEVOID OF ANY MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
34	M/S MALAYA KUMAR PANDA	KALAHANDI CIRCLE	AA-16(KA) OF 2011-12, DT.07.05.2011	82(V) /2011-12, DT.27.12.2021	OVAT	01.04.2005 TO 31.03.2010	STATE	REFUND OF RS.3,58,377/-	THE APPEAL IS DISPOSED OF

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**DIVISION BENCH AND SINGLE BENCH**

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1	M/S ANNAPURNA MODERN RICE MILLS	BALASORE RANGE	AA 200 & 201/BA-2006-07, DTD.25.01.2008, STREV NO.92 & 93 OF 2010, DTD.16.11.2009	148 & 149 OF 2008-09, DT.28.12.2021	OST	2003-04 & 2004-05	PARTY	192231 & 121276	THE ORDER PASSED BY THE DIVISION BENCH OF THIS TRIBUNAL ON 16.11.2009 IN S.A. NO. 148-149 OF 2008-09 IS RESTORED.
2	M/S SOBHA GUDAKHU FACTORY	BALANGIR CIRCLE	AA.148 & 149(BPI) OF 2001-02, DT.30.04.2002	844 AND 845 OF 2002-03, DT.18.01.2022	OST	12/1999 TO 3/2000	PARTY	121271	THE APPEALS MADE BY THE APPELLANT FOR BOTH THE YEARS ARE ALLOWED. THE ORDERS OF THE ASSESSMENT AS WELL AS THE APPELLATE ORDERS ARE HEREBY SET ASIDE.
3	M/S COTTON CORPORATION OF INDIA LTD.	RAYAGADA CIRCLE	AA(CST)45 & 48/2015-16, DT.28.07.2016	49(C ) & 62(C ) OF 2016-17, DT.10.01.2022	CST	04.10.2015 TO 3.11.2015 & 04.09.2015 TO 03.10.2015	PARTY	15598677 & 421071	CONSEQUENTALLY, DISMISS THE SAME