

**SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN JANUARY-2023**

**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 GULF OIL CORPORATION LTD., ROURKELA-16	ROURKELA I CIRCLE	AA 4(RL-I-C) OF 209-2010, DT.29.06.2013	75(C) OF 2013-14, DT.20.12.2022	CST	QUARTER ENDING 06/2006(2006-07)	PARTY	4440931	THE APPEAL FAILS AND THE ORDER OF THE LD. JCST STANDS CONFIRMED.
2	M/S THE EXECUTIVE ENGINEER, SAMBALPUR	SAMBALPUR I CIRCLE	AA-SAI-04/2003-04 & AA-SAI-05/2003-2004, DT.26.12.2005	61 OF 2006-07 & 62 OF 2006-07, DT.20.12.2022	OST	1996-97 & 1997-98	PARTY	794401.36 & 1536455	THE APPEALS FILED BY THE APPELLANT ARE PARTLY ALLOWED AND THAT OF THE ORDER OF THE LD. ADDL. CST(NZ) ARE MODIFIED TO THE ABOVE EXTENT.
3	M/S MAA LAXMI STEELS (P) LTD., ROURKELA	ROURKELA II CIRCLE	AA-149(RL-II)ET 2004-05, DT.15.04.2004	180(ET) OF 2005-06, DT.27.12.2022	OET	2003-04	STATE	436289	THE APPEAL OF THE STATE IS ALLOWED IN PART AND THE ORDER OF THE LD. ACST IS SET ASIDE. THE MATTER IS REMANDED BACK TO THE LD. STO FOR FRESH ASSESSMENT WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
4	M/S WHIRL POOL OF INDIA LTD., BHUBANESWAR	BHUBANESWAR I CIRCLE	AA.65/BH-I/2004-05, DT.25.11.2004	2804 OF 2004-2005, DT.27.12.2022	OST	2001-2002	PARTY	653540	THE APPEAL FILED BY THE DEALER APPELLANT IS DISMISSED AND THE ORDER OF THE LD. ACST STANDS CONFIRMED.
5	M/S ALSTOM T & D INDIA LTD., BHUBANESWAR	BHUBANESWAR IV CIRCLE	AA.1072215220001 05/CST/BH-IV, AA.1072215220001 04/CST/BH-IV,DT.27.04.2016, AA.1072215220001 03/CST/BH-IV, AA.1072215220001 02/CST/BH-IV,AA.10722152200 0106/CST/BH-IV,AA.10722152200 0107/CST/BH-IV,AA.10722152200 0108/CST/BH-IV,DT.28.04.2016 & AA.1072215220001 09/CST/BH-IV, DT.29.04.2016	23(C) OF 2016-17, 34(C) OF 2021, 24(C) OF 2016-17, 35(C) OF 2021,25(C) OF 2016-17, 18(C) OF 2021,26(C) OF 2016-17, 19(C) OF 2021, 27(C) OF 2016-17, 37(C) OF 2021,28(C) OF 2016-17, 36(C) OF 2021,29(C) OF 2016-17, 38(C) OF 2021 & 30(C) OF 2016-17, 39(C) OF 2021, DT.28.12.2022	CST	01.04.2009 TO 30.06.2009, 01.07.2009 TO 30.09.2009, 01.10.2009 TO 31.12.2009, 01.01.2010 TO 30.06.2010, 01.07.2010 TO 30.09.2010, 01.10.2010 TO 31.12.2010, 01.012011 TO 31.03.2011	PARTY	626237, 565762, 2953052, 4877445, 3455376, 5740956, 4062784, 4404413	THE APPEALS PREFERRED BY THE DEALER ARE ALLOWED AND THE ORDERS OF THE FORA BELOW ARE HEREBY SET ASIDE AND THE CASES ARE REMANDED BACK TO THE LEARNED ASSESSING AUTHORITY WITH A DIRECTION TO COMPLETE THE REASSESSMENT AFRESH WITHIN A PERIOD OF THREE MONTHS FROM RECEIPT OF THIS ORDER CONSIDERING "C " AND "E-I" DECLARATION FORMS SUBMITTED BY THE DEALER, AFTER GIVING A REASONABLE OPPORTUNITY TO THE DEALER ASSESSEE OF BEING HEARD. THE ORIGINAL "C" AND "E-I" DECLARATION FORMS SUBMITTED BY THE DEALER BEFORE THE FORUM BE RETURNED TO THE DEALER FOR SUBMISSION OF THOSE BEFORE THE LEARNED ASSESSING AUTHORITY DURING ASSESSMENT FOR CONSIDERATION.
6	M/S GARGSON PROPERTIES PVT. LTD., BHUBANESWAR	PURI RANGE	AA-25/ACST/2007-08, DT.19.02.2008	4(VAT) OF 2008-09, DT.29.12.2022	OVAT	01.04.2005 TO 31.12.2006	PARTY	1694806	THE APPEAL AT THE INSTANCE OF THE DEALER IS DISMISSED AND THE FINDING OF THE FIRST APPELLATE AUTHORITY REGARDING DISMISSAL CLAIM OF ITC, IMPOSITION OF TAX ON THE SPARE PARTS AND INTEREST IS HEREBY CONFIRMED.

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7	M/S MAA MANGALA FLOUR MILLS(P) LTD., KHURDA	JATNI CIRCLE	AA-(VAT)05/2015-16, DT.08.09.2016	339(V) OF 2016-17, DT.30.12.2022	OVAT	04 OF 2012 TO 03 OF 2014	PARTY	1001896	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED. THE OBJECTIO IS DISPOSED OF ACCORDINGLY.
8	M/S TARA TARINI ENTERPRISES, CUTTACK	CUTTACK I EAST CIRCLE	AA-(OVAT) 30/CIUE/2013-14, DT.30.09.2015	283(VAT) OF 2015-16, DT.30.12.2022	OVAT	01.04.2005 TO 31.12.2009	PARTY	1325913	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED. THE OBJECTION IS DISPOSED OF ACCORDINGLY.
9	M/S O.C.C LTD., ANGUL	ANGUL CIRCLE	AA/AL/10/08-09, DT.29.02.2012	01 OF 2012-13, DT.30.12.2022	OST		STATE	34098	THE APPEAL PREFERRED BY THE STATE IS ALLOWED IN PART AND THE ORDERS OF THE FORA BELOW ARE HEREBY SET ASIDE AND THE CASE IS EMANDED TO THE LEARNED ASSESSING OFFICER FOR REASSESSMENT, PURSUANT TO THE PROVISIONS OF RULE, 4B OF THE OST (AMENDMENT) RULES, 2010 WITHIN THREE MONTHS OF RECEIPT OF THIS ORDER AFTER GIVING A REASONABLE OPPORTUNITY TO THE DEALER OF BEING HEARD
10	M/S TRL KROSAKI REFRACTORIES LTD., JHARSUGUDA	JHARSUGUDA CIRCLE	AA-102-JHR/13-14	33(C)/ OF 2016-17, DT.30.12.2022	CST	01.04.2007 TO 31.03.2009	PARTY	5744536	THE APPEAL PREFERRED BY THE DEALER IS 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 A PERIOD OF THREE MONTHS OF RECEIPT OF THIS ORDER AFTER GIVING A REASONABLE OPPORTUNITY TO THE DEALER OF BEING HEARD GIVING DUE CONSIDERATION TO THE DECLARATION "C" FORMS SUBMITTED BY THE DEALER BE RETURNED TO THE DEARER WHICH WILL BE SUBMITTED BEFORE THE LEARNED ASSESSING OFFICER DURING THE TIME OF REASSESSMENT.
11	M/S SOOSHREE PLASTIC INDUSTRIES (PVT.) LTD., BHUBANESWAR	BHUBANESWAR I CIRCLE	AA-220/BH-I/03-04, DT.28.04.2004	486 OF 2004-05, DT.30.12.2022	OST	1997-98	PARTY	804094	THE APPEAL OF THE DEALER IS DISMISSED BEING DEVOID OF MERIT AND THE ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
12	M/S NATIONAL ALUMINIUM COMPANY LIMITED, ANGUL	DHENKANAL CIRCLE	AA-726/DL/96-97 & AA-504/DL/97-98, DT.22.07.2004	2162 & 2163 OF 2004-05, DT.05.01.2023	OST	1995-96 & 1996-97	PARTY	1732208 & 1471924	BOTH THE APPEALS ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY FOR RECOMPUTATION OF TAX LIABILITY OF THE DEALER AS PER LAW WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.

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13	M/S NATIONAL ALUMINIUM COMPANY LIMITED, ANGUL	DHENKANAL CIRCLE	AA-1081018100001 02/2018-19, DT.31.03.2021 & 1081018100001 01/2018-19, 22.02.2021	23(ET) & 24(ET) OF 2021, DT.06.01.2023	OET	01.02.2007 TO 31.01.2010 & 01.02.2010 TO 31.03.2011	PARTY	122155755 & 70894284	THE APPEALS OF THE DEALER STAND ALLOWED AND THE ORDERS OF THE FIRST APPELLATE AUTHORITY CONFIRMING THE ORDERS OF THE ASSESSING AUTHORITY ARE HEREBY SET ASIDE.THE ASSESSING AUTHORITY IS DIRECTED TO RECOMPUTE THE TAX LIABILITY OF THE DEALER FOR THE PERIOD UNDER ASSESSMENT IN ACCORDANCE WITH LAW WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
14	M/S FEE GRADE & CO.(P) LIMITED, KEONJHAR	SUNDARGAR H RANGE	AA67/13-14, DT.27.08.2016	74(C )/16-17, DT.10.01.2023	CST	01.04.2011 TO 31.03.2013	STATE	REDUCING THE DEMAND OF RS.22,54,75 3/-	THE APPEAL FILED BY THE STATE RESULTED IN NO COST AND THE ORDER OF THE 1ST APPELLATE AUTHORITY RENDERING THE ASSESSMENT PASSED U/R 12(3) OF THE CST(O) RULES TO RETURNED FIGURE IS CONFIRMED. EXCESS TAX, IF ANY SHALL BE REFUNDED TO THE DEALER RESPONDENT AS PER THE PROVISION OF LAW.
15	M/S SAI PLY WOOD, BHUBANESWAR	BHUBANESWAR I CIRCLE	AA-10622142 2000025/BH- I/2013-14, DT.06.07.2015	244(VAT) OF 2015-16, DT.13.01.2023	OVAT	01.07.2009 TO 31.03.2012	PARTY	2007276	THE APPEAL PEFERRED BY THE DEALER IS ALLOWED AND THE ORDERS OF FORA BELOW ARE HEREBY SET ASIDE AND THE CASE IS REMANDED TO THE LEARNED ASSESSING OFFICER FOR RE-ASSESSMENT ON THE BASIS OF BOOKS OF ACCOUNTS. SUCH ASSESSMENT IS TO BE DONE WITHIN THREE MONTHS OF RECEIPT OF THIS ORDER AFETR GIVING THE DEALER ASSESSEE AN OPPORTUNITY OF BEING HEARD.
16	M/S J.M.G AUTOMOBILES, CUTTACK	CUTTACK I CENTRAL CIRCLE	AA-155/CUIC/2005-06, DT.28.10.2005	1731 OF 2005-06, DT.17.01.2023	OST	2004-05	PARTY	762674	THE APPEAL IS DISMISSED BEING DEVOID OF MERIT AND THE ORDER OF THE FIRST APPELLATE AUTHORITY CONFIRMING THE ASSESSMENT ORDER OF THE ASSESSING AUTHORITY IS HEREBY UPHELD.
17	M/S INDIAN OIL CORPORATION LTD., BHUBANESWAR	CUTTACK I RANGE	AA-352/CUIE/2005-06, DT.18.01.2008	54 OF 2008-09, DT.17.01.2023	OST	2002-03	PARTY	26107485	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE ASSESSING AUTHORITY REQUIRES TO RECOMPUTE THE TAX LIABILITY OF THE DEALER WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
18	M/S TATA REFRACTORIES LTD., JHARSUGUDA	SAMBALPUR RANGE	AA-43(C ) ACST (ASST)SBPR/20 08-09, DT.25.01.2010	91(C) OF 2009-10, DT.17.01.2022	CST	01.04.2006 TO 30.06.2006	PARTY	2702029	THE PRESENT APPEAL DOES NOT REQUIRE ANY ADJUDICATION BEING INFRACTUOUS. THEREFORE, THE APPEAL STANDS DISMISSED.

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19	M/S EARTH MINERALS COMPANY LTD., JHARSUGUDA	JHARSUGUDA CIRCLE	AA-48/JSG/CST/12-13, DT.04.05.2015	40(C ) OF 2015-16, DT.17.01.2023	CST	01.01.2008 TO 31.12.2010	STATE	2335892	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.
20	M/S GODEJ SARALEE LTD., CUTTACK	CUTTACK II RANGE	AA/CUII-141(C)/2011-12, DT.05.12.2015	76(VAT) OF 2016-17, DT.17.01.2023	OVAT	01.10.2009 TO 31.08.2010	PARTY	2792853	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE MATTER IS REMANDED TO THE ASSESSING AUTHORITY FOR RECOMPUTATION OF TAX LIABILITY WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
21	M/S MAMATA HOSIERY, SAMBALPUR	SAMBALPUR I CIRCLE	AA-39/SA-I/VAT/2015-16, DT.28.03.2017	81(V) OF 2017-18, DT.18.01.2023	OVAT	01.04.2007 TO 31.03.2008	PARTY	1425810	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED. THE CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.
22	M/S MAHAPATRA ENTERPRISES, KEONJHAR	KEONJHAR CIRCLE	AA-696 KJ(C) 16-17, DT.30.08.2017	114(C) OF 2017-18, DT.18.01.2023	CST	01.04.2010 TO 31.03.2011	PARTY	638333	THE APPEAL PREFERRED BY THE DEALER IS PARTLY ALLOWED AND THE ORDERS OF FORA BELOW ARE HEREBY SET ASIDE.
23	M/S METALLOYDS, ANGUL	DHENKANAL CIRCLE	AA--540/DL/2004-05, DT.17.05.2005	960 OF 2005-06, DT19.01.2023	OST	2002-03	PARTY	775619	THE APPEAL IS ALLOWED IN PART AND THE ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY MODIFIED. THE ASSESSING AUTHORITY IS INSTRUCTED TO COMPLETE THE REASSESSMENT WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
24	M/S NATIONAL ALUMINIUM COMPANY LIMITED, ANGUL	KORAPUT RANGE	AA-(VAT)63/2012-13, DT.31.10.2017	20(VAT) 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.
25	M/S SRI BHAWANI TRADERS, ROURKELA	ROURKELA II CIRCLE	AA- 9 OF 2015-16, DT.15.03.2016	120(V) OF 2016-17, DT.19.01.2023	OVAT	01.04.2009 TO 31.08.2011	PARTY	3134574	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.
26	M/S INDIAN OIL CORPORATION LTD., BHUBANESWAR	CUTTACK I RANGE	AA(ET)-125/CUIE/2005-06, DT.29.09.2009	184(ET) OF 2009-10, DT.24.01.2023	OET	2002-03	PARTY	18445684	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY MODIFIED. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR REASSESSMENT IN ACCORDANCE WITH LAW WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.

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27	M/S CEAT LTD., CUTTACK	CUTTACK II CIRCLE	AA 789 (CU-II) 96-97, DT.07.04.2003	1691 OF 2003-04, DT.24.01.2023	OST	1995-96	PARTY	661104	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE.

**SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN JANUARY-2023**

**SINGLE BENCH AND DIVISION BENCH**

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1	M/S DIPSON INDIA, SUNDARGARH	SUNDARGARH RANGE	AAV.117 & 95 ET OF 2018-19, DT.31.12.2019	23(VAT) OF 2020 & 23(ET) OF 2020, DT.28.12.2022	OVAT & OET	01.07.2015 TO 30.11.2015	PARTY	125964	THE APPEALS FILED BY THE DEALER ASSESSEE ARE PARTLY ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE.
2	M/S KANSAL NEROLAC PAINTS LTD., CUTTACK	CUTTACK I EAST CIRCLE	AA-107101610000158 /2016-17, DT.24.11.2018	5(C ) OF 2019, DT.02.01.2023	CST	01.04.2013 TO 31.03.2015	PARTY	1034705	THE APPEAL PREFERRED BY THE DEALER IS ALLOWED AND THE O R DERS OF THE FORA BELOW ARE HEREBY SET ASIDE AND THE CASE IS REMANDED TO THE LEARNED ASSESSING OFFICER FOR REASSESSMENT WHICH IS TO BE DONE WITHIN THREE MONTHS OF RECEIPT OF THIS ORDER
3	M/S SYNDICATE SCRAP PROCESSING, KHURDA	BHUBANESWAR III CIRCLE	AA-388/OVAT/BH-III/2019-20, DT.29.06.2020	137(V) OF 2020, DT.09.01.2023	OVAT	01.04.2007 TO 31.08.2010	PARTY	17011767	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEEBY QUASHED.