

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN MARCH-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 OMM FOOD PRODUCTS	SAMBALPUR II CIRCLE	AA.141(SAI) OF 2003-04, DT.27.09.2004	2380/2004-05, DT.03.03.2022	OST	2002-03	PARTY	506402	THE SECOND APPEAL FILED BY THE DEALER APPELLANT IS HEREBY DISALLOWED AND AS A COROLLARY THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED.
2	M/S JAGANNATH CHOUDHURY	KORAPUT CIRCLE	AAV(KOR)01/1 0-11, DT.25.06.2011	112(VAT) OF 2011-12, DT.23.03.2022	OVAT	01.04.2008 TO 31.03.2010	STATE	REDUCING THE DEMAND TO 769139 FROM RS.3177153	THE APPEAL FILED BY THE STATE BEING DEVOID OF MERIT STANDS DISMISSED. THE ORDER OF THE FIRST APPELLATE AUTHORITY STANDS CONFIRMED.
3	M/S SHREE RAM RE-ROLLER PVT. LTD.	ROURKELA II CIRCLE	AA.98(RL-II-R) 2007-08, DT.30.06.2008	554/2008-09, DT.08.03.2022	OST	2003-04	STATE	1038837	SET ASIDE THE ORDER OF THE FAA AND REMIT THE MATTER TO THE LEARNED STO TO EXAMINE THE BOOKS OF ACCOUNT OF THE DEALER WHICH SHALL PRODUCE BEFORE HIM WITHIN TWO MONTHS FROM THE RECEIPT OF THIS ORDER WITHOUT SEEKING SEPARATE NOTICE FOR THE PURPOSE.
4	M/S INDIAN METALS AND FERRO ALLOYS LTD.	KORAPUT II CIRCLE	AAC(KOI)16/20 02-03, DT.30.09.2003	219(C) OF 2003-04, DT.28.03.2022	CST	2001-2002	STATE	REDUCING THE DEMAND TO 1058 FROM 1988838	THE APPEAL FILED BY THE APPELLANT -STATE IS REJECTED, BEING DEVOID OF ANY MERIT AND THE ORDER PASSED BY THE LD. FIRST APPELLATE AUTHORITY FOR THE IMPUGNED YEAR IS CONFIRMED.
5	M/S D.N.BALABANTA RAY, CONTRACTOR	KORAPUT RANGE	AA(KOI) 543/2002-03, DT.29.05.2003	1625 OF 2003-04, DT.23.03.2022	OST	1999-2000	PARTY	REDUCING THE TAX DEMAND TO 864879.92 FROM 1158830	THE APPEAL FILED BY THE DEALER ASSESSEE IS PARTLY ALLOWED
6	M/S VED PRAKASH AGRAWALA	KEONJHAR CIRCLE	AA-268-KJ-02-03, DT.08.04.2003	737/2003-04, DT.28.03.2022	OST	1997-98(12/97 AND 03/98)	PARTY	8668091	THE APPEAL FILED BY THE DEALER ASSESSEE IS PARTLY ALLOWED

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7	M/S VESAJ PATEL	ASSESSMENT UNIT, RAJGANGPUR	AA-186(RL-II) 2003-2004, DT.17.09.2004	2266/2004-05, DT.23.03.2022	OST	1999-2000	STATE	141638	THE APPEAL FILED BY THE STATE IS ALLOWED
8	M/S PAWANJAY SPONGE IRON LTD.	SUNDARGARH RANGE	AA-SNG-118/13-14 & AA-1061011510000 289/15-16, DT.04.11.2015 & 5.11.2015	371(V) OF 2015-16 & 187(E) OF 2015-16, DT.17.03.2022	BOTH OVAT & OET	01.04.2011 TO 31.03.2013	PARTY	REDUCING TO 13405353 FROM 69000178	BOTH THE APPEALS FILED BY THE DEALER ASSESSEE ARE ALLOWED.
9	M/S LINGARAJ CASHEW PROCESSING INDUSTRY	KORAPUT RANGE	AAE(KOR)05/1 5-16, DT.22.02.2016	21(ET) OF 2016-17, DT.23.03.2022	OET	01.04.2012 TO 07.01.2014	STATE	1148580	THE APPEAL FILED BY THE STATE IS BEING DEVOID OF ANY MERIT STANDS DISMISSED.
10	M/S LINGARAJ CASHEW PROCESSING INDUSTRY	KORAPUT RANGE	AAV(KOR)15/1 5-16, DT.29.02.2016	407(VAT) OF 2015-16, DT.23.03.2022	OVAT	01.04.2012 TO 07.01.2014	PARTY	3199386	THE APPEAL FILED BY THE DEALER-ASSESSEE BEING DEVOID OF ANY MERIT STANDS DISMISSED.
11	M/S ORISSA CONSTRUCTION CORPORATION LTD.	KALAHANDI CIRCLE	AA164(KA)OF 2002-03, DT.26.05.2003	1337 OF 2003-04, DT.28.03.2022	OST	2001-02	STATE	355296	THE APPEAL FILED BY THE STATE IS REJECTED
12	M/S HIGH TENSION APPLIANCES & EQUIPMENTS	SAMBALPUR I CIRCLE	AA-162(SAI) OF 2003-04, DT.17.04.2004	1552 OF 2004-05, DT.21.03.2022	OST	2001-2002	STATE	REDUCING TO 67954 FROM 275817	THE APPEAL FILED BY THE STATE IS DISMISSED
13	M/S PARLE PRODUTS(P) LTD.	CUTTACK I CENTRAL CIRCLE	AA(OVAT)19/CIC/07-08, DT.30.01.2008	19(V)/08-09, DT.22.03.2022	OVAT	01.04.2005 TO 30.09.2006	PARTY	930075	SET ASIDE THE IMPUGNED ASSESSMENT ORDER PASSED BY THE LAO OF THE CIRCLE
14	M/S HINDUSTAN LEVER LTD.	CUTTACK I RANGE	AA-350-351-CUIE/2002-03, DT.14.08.2003	2123 & 2124 OF 2003-04, DT.23.03.2022	OST	1995-96	STATE	DELETING THE EXTRA DEMAND15 14705 & 5562055	BOTH THE APPEALS FILED BY THE STATE BEING DEVOID OF ANY MERIT STANDS DISMISSED

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15	M/S EUREKA FORBES LTD.	BHUBANESWAR I CIRCLE	AA-251/BH-I/2004-05, DT.29.01.2008	65 OF 2008-09, DT.22.03.2022	OST	2003-04	PARTY	REDUCING THE DEMAND TO 584267 FROM 808966	THE APPEAL FILED BY THE DEALER ASSESSEE IS REJECTED
16	M/S PROTECTION MANUFACTURES(P) LTD.	BHUBANESWAR II CIRCLE	AA 16/BH-II/02-03, DT.06.03.2003	840 OF 2003-04 & 968 OF 2003-04, DT.16.03.2022	OST	1999-2000	BOTH STATE & PARTY	REDUCING TO 862400 FROM 1356080	THE APPEAL FILED BY THE DEALER-ASSESSEE BEING DEVOID OF ANY MERIT STANDS DISMISSED.
17	M/S PROTECTION MANUFACTURES(P) LTD.	BHUBANESWAR II CIRCLE	AA 168/ACST(ASS ESSMENT)BH-II/04-05, DT.31.12.2005	2078 OF 2005-06 & 2079 OF 2005-06, DT.16.03.2022	OST	1999-2000	BOTH STATE & PARTY	REDUCING TO 862400 FROM 1356080	THE APPEAL FILED BY THE DEALER-ASSESSEE ARE ALLOWED
18	M/S PROTECTION MANUFACTURES(P) LTD.	BHUBANESWAR II CIRCLE	AA (C)8/BH-II/2006-07, DT.16.08.2006	112(C) OF 2006-07, DT.16.03.2022	CST	2002-03	PARTY	REDUCING TO 862400 FROM 1356080	THE APPEAL FILED BY THE DEALER IS ALLOWED
19	M/S M.G.ELECTRONICS	BHUBANESWAR II CIRCLE	AA-1061106110000 06/06-07, DT.26.10.2006	16(VAT) OF 2006-07, DT.15.03.2022	OVAT	01.04.2005 TO 31.12.2005	PARTY	5548143	ALLOW THE APPEAL FILED BY THE DEALER ASSESSEE, SET ASIDE THE ORDER OF THE FORUM BELOW
20	M/S MUKUND LTD.	CUTTACK II RANGE	AA.26/DL/2003-04, AA.123/DL/2003-04 & AA.544/DL/2003-04, DT.26.06.2004, DT.26.06.2004 & DT.15.05.2004	1505/2004-05, 1506/2004-05 & 1507/2004-05, DT.23.03.2022	OST	2000-01, 2001-02 & 2002-03	PARTY	2267850	THE PRESENT SET OF APPEALS FILED BY THE DEALER ARE PARTLY ALLOWED
21	M/S ENGINEERING PROJECT(I) LTD.	ROURKELA I CIRCLE	AA.222(RL-I)2002-03, DT.12.03.2003	2625 OF 2003-04, DT.17.03.2022	OST	1993-94	STATE	2887290	THE APPEAL FILED BY THE STATE BEING DEVOID OF MERIT STANDS DISMISSED
22	M/S GKW LTD.	KANTABANJI CIRCLE	AA-3(BPCII) OF 2010-11, DT.02.12.2010	99(C) OF 2010-11, DT.17.03.2022	CST	2005-06	STATE	REDUCING 57514 FROM 293330	THE APPEAL FILED BY THE STATE BEING DEVOID OF MERIT STANDS DISMISSED

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23	M/S J.P.AGRAWAL	ASSESSMENT UNIT TITILAGARH	AA-8(BPII) OF 2011-12, DT.22.11.2011	126 OF 2011-12, DT.17.03.2022	OST	2002-03	PARTY	763140	THE APPEAL STANDS DISMISSED
24	M/S KRISHNA FERRO PRODUCTS LTD.	ROURKELA II CIRCLE	AA-33(RL-II) ET OF 2008-09, DT.31.10.2009	58(ET) OF 2010-11, DT.15.03.2022	OET	2004-05	PARTY	REDUCING TO 494085 FROM 594085	THE APPEAL FILED BY THE DEALER-APPELLANT IS DISMISSED
25	M/S BRAHMANI TRUNKS MANUFACTURING CO	ROURKELA II CIRCLE	AA-20(RL-II-C)2000-2001, DT.29.01.2003	772/2003-04, DT.03.03.2022	OET	1996-97	PARTY	2499217	THE SECOND APPEAL FILED BY THE DEALER APPELLANT IS DISALLOWED AND AS A COROLLARY THE ORDER OF THE LEARNED FAA IS HEREBY CONFIRMED.
26	M/S JANATA GENERAL STORE	CUTTACK I WEST CIRCLE	AA-OVAT 1/CUIW/2009-10 & AA(ET)1/CUIW/2009-10, DT.31.01.2014	365(VAT) OF 2013-14, DT.8(ET) OF 2014-15, DT.03.03.2022	BOTH OVAT & OET	01.04.2005 TO 31.03.2007	PARTY	REDUCING 678267 FROM 1110593	ALLOW BOTH THE APPEALS FILED BY THE DEALER APPELLANT, SET ASIDE THE IMPUGNED ORDER OF THE FORUM BELOW.
27	M/S ORICLEAN PVT. LTD.	CUTTACK II CIRCLE	AA.113/CUII/04-05, DT.17.12.2004	55 O 2005-06, DT.03.03.2022	OST	01.04.2000 TO 31.3.2001	PARTY	24301917	THE APPEAL IS DISMISSED
28	M/S B.ENGINEERS & BUILDERS LTD.	BHUBANESWAR I CIRCLE	AA.186/BH-I/2001-02, DT.31.01.2002	1676/01-02, DT.07.03.022	OST	1997-98	PARTY	REDUCING THE TAX DEMAND TO 3664399 FROM 658830	THE APPEAL FILED BY THE DEALER APPELLANT IS ALLOWED
29	M/S GOLD MOHUR FOODS & FEEDS LTD.	BHUBANESWAR RANGE	AA-1107000000023 /07-08, DT.30.01.2012	76(ET) OF 2012-13, DT.03.03.2022	OET	01.04.2005 TO 31.10.2006	STATE	DELETING THE PENALTY 572167	THE APPEAL FILED BY THE STATE BEING DEVOID OF MERIT STANDS DISMISSED
30	M/S TATA PROJECT LTD.	BHUBANESWAR II CIRCLE	AA-386/BH-II/2002-03, DT.28.12.2002	2133 OF 2002-03, DT.19.02.2022	OST	1999-2000	PARTY	1617221	THE APPEAL FILED BY THE DEALER APPELLANT BEING DEVOID OF MERIT STANDS DISMISSED
31	M/S AVINASH ENTERPRISES	BHUBANESWAR I CIRCLE	AA/278/BH-I/02-03, DT.13.03.2002	916 OF 2003-04, DT.21.02.2022	OST	1994-95	STATE	528746.3	THE SECOND APPEAL FILED BY THE STATE BEING DEVOID OF MERIT STANDS DISMISSED

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32	M/S L.M.L. LTD.	CUTTACK II CIRCLE	AA-439/CUII/2004-05, DT.16.02.2006	440 OF 2006-07, DT.25.02.2022	OST	01.04.2001 TO 31.012.2001	STATE	REDUCING THE RETURNED FIGURE FROM 1277327	THE APPEAL FILED BY THE STATE IS ALLOWED IN PART.

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DIVISION BENCH AND SINGLE BENCH

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1	M/S ANNAPURNA BASTRA BHANDAR	KORAPUT CIRCLE	AAV(KOR) 31/2011-2012,DT.21.02.2014 & AAE(KOR)11/2011-12, DTD.14.03.2014	168(V)/2018 & 99(ET)/2018, DT.23.03.2022	BOTH OVAT & OET	01.04.2010 TO 31.12.2010	PARTY	80730	THE APPEALS FILED BY THE DEALER APPELLANT ARE ALLOWED.
2	M/S BISWA RANJAN SAMAL	KEONJHAR CIRCLE	AA-654 KJ/16-17(VAT) & AA 972KJ(ET) 2018-19, DT. 29.09.2016 & 30.03.2019	170(V)/2020 & 90(ET)/2019, DT.16.03.2022	BOTH OVAT & OET	01.04.2009 TO 31.03.2014	PARTY	37633 REFUND	SA NO.170(V)/2020 BEING HIT BY THE OPRINCIPLE OF JUDICATA, STANDS DISMISSED. LIKewise, SA NO. 90(ET)/2019 IS DISALLOWED AND TH EORDER PASSED BY THE LEARNED FAA ON DT.20.03.2019 IS HEREBY CONFIRMED.

3	M/S THE INDIA CEMENT LIMITED	GANJAM RANGE	AA(VAT)46/2015-16, DT.29.06.2017	243(V)/2017-18, DT.07.03.2022	OVAT	04/2012 TO 03/2014	PARTY	203132	THE APPEAL PREFERRED BY THE DEALER APPELLANT IS DISALLOWED AND AS A COROLLARY, THE ORDER DTD.29.06.2017 PASSED BY THE LD. FAA/ACST(APPEAL), SOUTH ZONE, BERHAMPUR IN APPEAL CASE NO. AA(VAT)46/2015-16 IS HEREBY CONFIRMED.
4	M/S BEHERA POLUTRY PVT. LTD.	KALAHANDI CIRCLE	AA-22(KA) OF 2013-14, DT.12.02.2014	14(ET) OF 2014-15, DT.04.03.2022	OET	01.04.2006 TO 31.03.2011	PARTY	REDUCED THE TAX DEMAND TO RS.293065 FROM RS.1060536	THE APPEAL IS ALLOWED IN PART
5	M/S SHIVA SHANKAR RICE MILL	KORAPUT RANGE	AA(KOII)137/2004-05, DT.02.05.2005	545/2007-08, DT.22.03.2022	OST	2002-03	STATE	37492	THE APPEAL FILED BY THE STATE IS DISALLOWED.