

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN MARCH-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 MILENIUM SYSTEMS & CO., CUTTACK	CUTTACK I CENTRAL CIRCLE	AA.1061214120 00328 & AA.1081214120 00329, DT.30.07.2016,	254(V) OF 2016-17 & 126(ET) OF 2016-17, DT.23.03.2023	BOTH OVAT & OET	01.04.2010 TO 31.03.2012	PARTY	2050186 & 124908	THE APPEALS FILED BY THE DEALER-ASSESSEE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.
2	M/S GODREJ SARALEE LTD., CUTTACK	CUTTACK II RANGE	AA-CUII-307/2014-15(OVAT), DT.18.09.2014	266(VAT) OF 2014-15, DT.23.03.2023	OVAT	01.09.2010 TO 30.06.2012	OVAT	86380815	THE APPEAL IS ALLOWED IN PART AND THE ORDERS OF THE FIRST APPELLATE AUTHORITY AND THE ASSESSING AUTHORITY ARE HEREBY SET ASIDE.THE MATTER IS REMANDED TO THE ASSESSING AUTHORITY TO MAKE ASSESSMENT AFRESH IN ACCORDANCE WITH LAW WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
3	M/S UTKAL SALES, CUTTACK	CUTTACK I CITY CIRCLE	AA(OVAT)77/CUICT/2011-12 & AA(ET)50/CUIC T/2011-12 DT.31.08.2013	246(V) OF 2013-14 & 155(ET) OF 2013-14, DT.23.03.2023	BOTH OVAT & OET	01.01.2011 TO 30.06.2011	PARTY	2639010 & 735267	THE APPEALS FILED BY THE DEALER-ASSESSEE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY QUASHED.
4	M/S AULIA READYMIX INDIA PVT. LTD., KHURDA	JATNI CIRCLE	AA(VAT)6/2014-15, DT.27.12.2014	376(V) OF 2014-15, DT.18.03.2023	OVAT	01.06.2012 TO 30.06.2013	PARTY	6489952	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.
5	M/S OCL INDIA LTD., SUNDARGARH	SUNDARGARH RANGE	AA-02(C) ACST(ASST)SNG/10-11, DT.09.07.2012 & AA-03(ET)/ACST/SNG/10-11, DT.14.02.2013	48(C) OF 2012-13 & 17(ET) OF 2013-14, DT.18.03.2023	CST & OET	01.04.2006 TO 31.03.2007	PARTY	7310628 & 1690277	THE APPEALS UNDER BOTH THE ACTS ARE ALLOWED IN PART AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY ARE HEREBY MODIFIED TO THE EXTENT OBSERVED SUPRA.
6	M/S SATYANARAYAN JHUNJHUNWALA, ANGUL	ANGUL CIRCLE	AA/DCST/ANG/101/2014-15, DT.31.12.2016	369(V) OF 2016-17, DT.18.03.2023	OVAT	01.04.2011 TO 31.03.2013	PARTY	978395	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.
7	M/S SAI INDUSTRIES, KALAHANDI	KALAHANDI CIRCLE	AA-12(KA) OF 2015-16 & AA-13(KA) OF 2015-16, DT.11.06.2014	273(V) OF 2015-16 & 233(ET) OF 2015-16, DT.16.03.2023	BOTH OVAT & OET	01.04.2009 TO 11.06.2014	PARTY	2079764 & 198420	THE APPEALS FILED BY THE DEALER-ASSESSEE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.

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8	M/S KONARK ENTERPRISERS, BHUBANESWAR	BHUBANESWAR II CIRCLE	1061106110000 05/06-07, DT.04.11.2006	22(V) OF 2006-07, DT.15.03.2023	OVAT	01.04.2005 TO 31.12.2005	PARTY	4467218	THE APPEAL STANDS ALLOWED AND THE ORDERS OF THE LEARNED ASSESSING AUTHORITY AND THE LD. FAA ARE HEREBY SET ASIDE. AS A NECESSARY COROLLARY THEREOF, THE ASSESSMENT ORDER IS HEREBY QUASHED.
9	M/S B & A PACKAGING LTD., BALASORE	BALASORE RANGE	AA/299/JCST/BA-2011-12, DT.30.11.2016	97(C) OF 2016-17, 14.03.2023	CST	01.07.2008 TO 31.03.2010	STATE	1747350	THE APPEAL PREFERRED BY THE STATE IS ALLOWED IN PART.
10	M/S LARSEN & TOUBRO LIMITED, BHADRAK	BHADRAK CIRCLE	AA-253/BD-2003-04, DT.26.10.2004	2812 OF 2004-05, DT.13.03.2023	OST	2001-02	STATE	REFUND OF RS.5,52,138/-	THE APPEAL AT THE INSTANCE OF STATE AND THE CROSS-OBJECTION AT THE INSTANCE OF THE DEALER ARE DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
11	M/S MAHANADI COAL FILED LTD., JHARSUGUDA	JHARSUGUDA CIRCLE	162(C)/DCST(A SST)JSD/2014-15(CST), DT.30.07.2016	59(C) OF 2016-17, DT.13.03.2023	CST	01.04.2013 TO 31.03.2014	PARTY	638428316	THE APPEAL PREFERRED BY THE DEALER IS PARTLY ALLOWED AND THE ORDER OF THE LEARNED ADDL. COMMISSIONER SALES TAX, NORTHERN ZONE, CUTTACK IS HEREBY SET ASIDE AND THE CASE IS REMANDED TO THE LEARNED DCST, JHARSUGUDA FOR RECOMPUTATION CONSIDERING "C" FORMS FILED BY THE DEALER.
12	M/S DAS HARDWARE STORE, BALASORE	BALASORE CIRCLE	AA.22/BA.2015-16(VAT) & AA.23/BA-2015-16(ET), DT.29.09.2016	288(V) OF 2016-17 & 149(ET) OF 2016-17, DT.13.03.2023	BOTH OVAT & OET	01.01.2008 TO 31.12.2013	PARTY	1435098 & 65010	THE APPEAL FILED BY THE DEALER ASSESSEE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.
13	M/S LARSEN & TOUBRO LIMITED, BHADRAK	BHUBANESWAR II CIRCLE	AAC-13/BHII-2007-08, DT.04.02.2010	12(C) OF 2010-11, DT.13.03.2023	CST	2003-04	STATE	5966117	THE APPEAL STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
14	M/S RASHMI CEMENT LTD., CUTTACK	CUTTACK II CIRCLE	AA/11/OVAT/CU II/2013-14, DT.07.09.2015	313(VAT) OF 2015-16, DT.13.03.2023	OVAT	01.04.2007 TO 31.03.2012	STATE	NIL	THE APPEAL IS ALLOWED AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE ORDER OF THE ASSESSING AUTHORITY IS RESTORED.
15	M/S HARIOM ENTERPRISE, CUTTACK	CUTTACK I CITY CIRCLE	1061214120000 44 & 1081214120000 45, DT.22.01.2015	379(V) OF 2014-15 & 217(ET) OF 2014-15, DT.13.03.2023	OVAT & OET	01.04.2010 & 30.11.2012	PARTY	1243030 & 49946	THE APPEALS FILED BY THE DEALER-ASSESSEE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY QUASHED.

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16	M/S LAL TRADERS & AGENCIES PVT. LTD., MAYURBHANJ	ASSESSMENT UNIT, RAIRANGPUR	AA-26/MBR-2012-13(VAT) & AA-27/MBR-2012-13(ENTRY TAX), DT.20.09.2014	413(VAT) OF 2015-16 & 219(ET) OF 2015-16, DT.09.03.2023	BOTH OVAT & OET	01.04.2007 TO 31.03.2010	PARTY	3671645	THE APPEALS UNDER BOTH THE ACTS ARE ALLOWED IN PART AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY CONFIRMING THE ASSESSMENT ORDERS ARE ARE HEREBY SET ASIDE.
17	M/S ORISSA STATE HANDLOOM WEAVERS, BHUBANESWAR	BHUBANESWAR II CIRCLE	AA9ET)248/BH-II/06-07, DT.28.12.2007	4(ET) OF 2008-09, DT.12.03.2023	OET	2002-03	PARTY	587878	THE APPEAL IS DISMISSED AND THE ORDER OF THE LD. ACST STANDS CONFIRMED.
18	M/S ADIKANTA ASSOCIATES, CUTTACK	CUTTACK I RANGE	AA-CUI-307/JCST/2011-12, DT.18.03.2013	176(VAT) OF 2013-14, DT.28.02.2023	OVAT	01.02.2008 TO 31.03.2010	STATE	1961862	THE APPEAL STANDS DISMISSED AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED
19	M/S ESSEL MINING & INDUSTRIE LTD., KEONJHAR	BARBIL CIRCLE	AA/DCST/BRC/5/2014-15 & AA/DCST/BRC/4/2014-15, DT.18.10.2014	68(C) & 70(C) OF 2014-15, DT.24.02.2023	CST	01.07.2008 TO 30.09.2008 & 01.01.2009 TO 31.03.2009	PARTY	1776192 & 1295056	THE APPEALS ARE DISMISSED BEING INFRACTUOUS.
20	M/S TARUN TRADING CO., CUTTACK	CUTTACK I RANGE	AA(ET)69/CIUC/2011-12, DT.28.02.2013	65(ET) OF 2013-14, DT.21.02.2023	OET	01.04.2006 TO 31.03.2010	PARTY	2326536	THE APPEAL IS ALLOWED. THE IMPUGNED ORDER OF THE LD. FAA IS HEREBY SET-ASIDE AND THE ORDER OF THE LD. ASSESSING AUTHORITY IS HEREBY RESTORED.
21	M/S SHREE JAGANNATH TRADERS, CUTTACK	CUTTACK I EAST CIRCLE	AA.348/CU-II/04-05 & AA.351/CU-II/04-05, DT.29.08.2005	1584 & 1585 OF 2005-2006, DT.17.02.2023	OST	2003-04	PARTY	1252798 AND 457925	THE INSTANT SECOND APPEALS ARE HEREBY ALLOWED. THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY ARE SET ASIDE WITH DIRECTIONS TO THE LEARNED STO TO ASSESS THE DEALER APPELLANT AFRESH FOR BOTH THE TAX PERIODS.

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SINGLE BENCH AND DIVISION BENCH

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1	M/S P.S.S. INFRASTRUCTURE PVT. LTD., RAYAGADA	RAYAGADA CIRCLE	AAV-(RGD)38/16-17, DT.29.08.2017	296(VAT) OF 2017-18, DT.21.03.2023	OVAT	01.04.2009 TO 31.03.2014	STATE	16569996	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
2	M/S FEE GRADE & CO (P) LTD., KEONJHAR	ROURKELA I CIRCLE	AA 46(V)RL-I/2018-19 & AA 60(ET) RL-I/2018-19, DT.20.07.2018	273(VAT) OF 2018 & 171(ET) OF 2018, DT.21.03.2023	BOTH OVAT & OET	01.04.2010 TO 31.03.2013	PARTY	257844	THE APPEALS UNDER THE OVAT ACT AND OET ACT ARE ALLOWED AND THE ORDERS OF THE FIRST APPELLATE AUTHORITY ARE SET ASIDE. THE MATTERS ARE REMANDED TO THE ASSESSING AUTHORITY FOR DISPOSAL AFRESH AS PER LAW WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
3	M/S ASHOK TRADERS, GANJAM	ASSESSMENT UNIT, RAMBHA	AAV. 74 OF 2012-13, DT.24.05.2018	69(V) OF 2019, DT.18.03.2023	OVAT	01.04.2009 TO 31.03.2010	PARTY	277548	THE APPEAL FILED BY THE DEALER IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORA BELOW ARE HEREBY QUASHED.
4	M/S REFCHEM (P) LTD., BHUBANESWAR	BHUBANESWAR II CIRCLE	AA-108110911000053 /BH-III/09-10, DT.16.03.2010	67(ET) OF 2010-11, DT.17.03.2023	OET	01.04.2005 TO 31.03.2006	PARTY	67599	THE APPEAL PREFERRED BY THE DEALER APPELLANT IS ALLOWED AND AS A COROLLARY THE ORDERS OF THE FORA BELOW ARE HEREBY SET ASIDE WITH A DIRECTION TO RECOMPUTE THE TAX WITHIN A PERIOD OF THREE MONTHS OF RECEIPT OF THIS ORDER REPRESENTING THE TURNOVER OF FURNACE OIL AND HDPE BAGS @1% ACCORDINGLY GIVING AN OPPORTUNITY TO THE DEALER APPELLANT OF BEING HEARD.
5	M/S LAXMI NARAYAN MANMOHANLAL GUPTA, KALAHANDI	KALAHANDI CIRCLE	AA 51 (BP) /11-12, DT.31.08.2017	269(V) OF 2017-18, DT.17.03.2023	OVAT	01.03.2007 TO 31.07.2010	STATE	126609	THE APPEAL PREFERRED BY THE STATE IS DISMISSED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
6	M/S DINESH JEWELLERY AND OPTICALS, KANDHAMAL	PHULBANI CIRCLE	AA(V)-24/2014-15 & AA(E)04/2014-15, DT.24.07.2018	221(VAT) OF 2018 & 136(ET) OF 2018, DT.16.03.2023	BOTH OVAT & OET	01.04.2012 TO 31.03.2014	PARTY	204403 & 29843	BOTH THE SECOND APPEALS FILED UNDER THE OVAT ACT AND OET ACT ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY CONFIRMING THE ASSESSMENT ORDER OF THE ASSESSING AUTHORITY ARE HEREBY QUASHED.

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7	M/S ORISSA STATE CO.OPERATIVE MARKETING FEDERATION LTD., BHUBANESWAR	CUTTACK I WEST CIRCLE	AA-166/CUIW/1999-2000, DT.30.10.2001	1691/2001-2002, DT.10.03.2023	OST	1995-1996	PARTY	346921	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 STO, CUTTACK I WEST CIRCLE CUTTACK FOR RECOMPUTATION WITHIN A PERIOD OF THREE MONTHS OF RECEIPT OF THIS ORDER GIVING THE DEALER AN OPPORTUNITY OF BEING HEARD CONSIDERING THE DOCUMENTS FILED BY THE DEALER BEFORE THIS FORUM. THE DEALER IS ALSO INSTRUCTED TO PRODUCE ALL THE DOCUMENTS IN ORIGINAL BEFORE THE LEARNED STO DURING THE TIME OF RECOMPUTATION OF TAX.
8	M/S BIJAYA KUMAR PANDA, CUTTACK	CUTTACK II CIRCLE	AA/22CUII/OST/2015-16, DT.22.01.2016	2 OF 2016-17, DT.10.03.2023	OST	2000-01	STATE	97430	THE APPEAL FILED BY THE STATE IS ALLOWED. THE IMPUGNED CASE IS SET ASIDE WITH DIRECTION TO THE LEARNED ASSESSING OFFICER TO ASSESS THE DEALER CONTRACTOR AFRESH. THE INSTANT APPEAL IS DISPOSED OF ACCORDINGLY.
9	M/S VIKRAM PVT. LTD., ROURKELA	ROURKELA I CIRCLE	AA 95(RL- I -C) OF 2017-18, DT.20.02.2018	49(C) OF 2018, DT.06.03.2023	CST	01.04.2014 TO 30.09.2015	STATE	5320546	THE APPEAL PREFERRED BY THE DEALER IS DISMISSED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
10	M/S SENAPATI PLY & HARDWARE, GANJAM	GANJAM I CIRCLE	AAV.20/2016-17 & AAV.48/2017-18 & AAE.06/2016-17, DT.11.02.2019	74(VAT) OF 2019 & 48(ET) OF 2019, DT.27.02.2023	BOTH OVAT & OET	01.04.2012 TO 31.03.2013	PARTY	1540815 & 79782	THE APPEALS FILED BY THE DEALER-ASSESSEE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORA BELOW ARE HEREBY QUASHED.
11	M/S MAHAVIR TRADERS, BHUBANESWAR	BHUBANESWAR IV CIRCLE	AAV.345/OVAT/BH-IV/2019-20, DT.27.11.2019	128(V) OF 2020, DT.27.02.2023	OVAT	01.04.2011 TO 30.06.2011	PARTY	4261995	THE APPEAL FILED BY THE DEALER IS ALLOWED AND THE IMPUGNED ORDERS OF FORA BELOW ARE HEREBY QUASHED.

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12	M/S SRI ARM FLY ASH BRICKS, GANJAM	GANJAM II CIRCLE	AA(VAT)79/17-18 & AA(ET)18/17-18, DT.19.02.2022	22(VAT) OF 2022 & 12(ET) OF 2022, DT.27.02.2023	BOTH OVAT & OET	01.04.2013 TO 31.05.2016	PARTY	613817 & 382611	THE APPEALS FILED BY THE DEALER-ASSESSEE ARE ALLOWED AND THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY SET ASIDE. AS A COROLLARY THE IMPUGNED ORDERS OF REASSESSMENT FOR THE PERIOD FROM 01.04.2013 TO 30.09.2015 ARE HEREBY QUASHED AND THE REASSESSMENT FOR THE PERIOD FROM 01.10.2015 TO 31.05.2016 ARE HEREBY SET ASIDE AND THE CASES ARE REMANDED BACK TO THE LEARNED ASSESSING AUTHORITY WITH A DIRECTION TO COMPLETE THE REASSESSMENT AFRESH FOR THE PERIOD FROM 01.10.2015 TO 31.05.2016 IN ACCORDANCE WITH LAW AFTER GIVING A REASONABLE OPPORTUNITY TO THE DEALER ASSESSEE OF BEING HEARD.
13	M/S UTKAL GALVANIZERS LTD., CUTTACK	CUTTACK I WEST CIRCLE	AA-156-CUIW-2003-04, DT.28.02.2004	563 OF 2004-05, DT.24.02.2023	OST	01.04.1999 TO 31.07.1999	STATE	58324	THE APPEAL FILED BY THE STATE URGING MODIFICATION AND REASSESSMENT OF THE IMPUGNED CASE IS DISMISSED. THE ORDER PASSED BY THE FIRST APPELLATE AUTHORITY IS CONFIRMED. EXCESS TAX PAID, IF ANY, BY THE DEALER-RESPONDENT BE REFUNDED AS PER PROVISION OF LAW.
14	M/S ABHINANDAN TRADERS, GANJAM	BHANJANAGAR CIRCLE	AAV.16/2014-15, DT.31.12.2015	391(V) OF 2015-16, DT.24.02.2023	OVAT	01.04.2011 TO 31.03.2013	STATE	459711	THE APPEAL FILED BY THE STATE IS DISMISSED. THE ORDER OF THE LD. FAA IS CONFIRMED. EXCESS PAYMENT MADE, IF ANY, BY THE DEALER RESPONDENT IN THE PRESENT CASE MAY BE REFUNDED AS PER THE PROVISIONS OF LAW.
15	M/S NILACHAL CARBO METALLICKS PVT. LTD., JAJPUR	JAJPUR RANGE	AA-106101910000067 /2019-20, DT.12.10.2020	155(VAT) OF 2020, DT.24.02.2023	OVAT	01.04.2011 TO 31.03.2013	PARTY	420000	THE APPEAL IS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY STANDS CONFIRMED.
16	M/S BERHAMPUR COLD STORAGE (P) LTD., GANJAM	GANJAM RANGE	AA(VAT)-01/2017-18, DT.30.11.2017	24(V) OF 2018, DT.23.02.2023	OVAT	01.04.2005 TO 31.03.2006	PARTY	1114689	THE APPEALS 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.

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17	M/S GRAFTEK PRIVATE LIMITED, BHUBANESWAR	BHUBANESWAR I CIRCLE	AA-106221522000151, DT.08.08.2018	301(V) OF 2018, DT.15.02.2023	OVAT	01.04.2007 TO 30.06.2011	PARTY	NIL	THE SECOND APPEAL ORDER DATED 19.08.2021 PASSED IN APPELLANT'S CASE IN S.A. NO. 322(V) & 389(V) OF 2014-15 AND SECOND APPEAL ORDER DATED 21.10.2021 PASSED IN RAINBOW OFFSET PVT. LTD. V STATE OF ORISSA VIDE S.A. NO. 390(V) OF 2014-15 & S.A. NO. 300(V) OF 2018, THE IMPUGNED FIRST APPEAL ORDER DATED 08.08.2018 AND THE (SET-ASIDE) REASSESSMENT ORDER DATED 13.07.2015 ARE HEREBY ANNULLED.