

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN MAY-2021

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 OMKAR STEELS PVT. LTD., ROURKELA	ROURKELA II CIRCLE	AA 503(RL-II)2003-04, DT.30.11.2005	1990/2005-06, DT.18.05.2021	OST	2002-03	PARTY	368252	BOTH THE ORDERS OF FOR A BELOW ARE SET ASIDE WITH A DIRECTION TO THE LAO TO RE-EXAMINE THE INSTANT CASE IN THE LIGHT OF ABOVE JUDGEMENT OF HON'BLE ORISSA HIGH COURT AND COMPLETE RE-ASSESSMENT PREFERABLY WITHIN THREE MONTHS OF RECEIPT OF THIS ORDER AFTER GIVING THE DEALER A REASONABLE OPPORTUNITY OF BEING HEARD.
2	M/S R.S.DRESSES, BERHAMPUR	GANJAM I CIRCLE	AA(V)79/2013-14, DTD.27.11.2014	399(V) OF 2014-15, DT.12.05.2021	OVAT	01.04.2011 TO 31.03.2013	PARTY	1784763	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER IS MODIFIED TO THE EXTENT INDICATED ABOVE. THE MATTER IS REMITTED BACK TO THE LEARNED STO WHO IS DIRECTED TO MAKE A FRESH COMPUTATION AS REGARDS THE TAX LIABILITY OF THE APPELLANT DEALER IN VIEW OF THE OBSERVATIONS MADE ABOVE PREFERABLY WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
3	M/S R.S.DRESSES, BERHAMPUR	GANJAM I CIRCLE	AA(E)25/2014-15, DTD.27.11.2014	234(ET) OF 2014-15, DT.12.05.2021	OET	01.04.2011 TO 31.03.2013	PARTY	1784763	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER IS MODIFIED TO THE EXTENT INDICATED ABOVE. THE MATTER IS REMITTED BACK TO THE LEARNED STO FOR FRESH COMPUTATION AS REGARDS THE TAX LIABILITY OF THE APPELLANT DEALER PREFERABLY WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.

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SINGLE BENCH AND DIVISION 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 PHILIPS INDIA LIMITED, KHURDA	CUTTACK II RANGE	AA/15/CST/CUIIR/18-19, DT.29.10.2018	91(C)/2018, DT.22.04.2021	CST	01.04.2017 TO 30.06.2017	PARTY	9679	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY SET-ASIDE. THE MATTER IS REMANDED BACK TO THE LEARNED ASSESSING OFFICER AND HE IS TO CONSIDER THE ADDITIONAL EVIDENCE FILED BY THE DALER AFTER VERIFYING THE GENUINENESS OF THE DOCUMENTS THOROUGHLY AND ACCORDINGLY RECOMPUTE THE TAX LIABILITY OF THE DEALER AS PER PROVISION OF LAW AFTER GIVING THE DEALER A REASONABLE OPPORTUNITY OF BEING HEARD WITHIN A PERIOD OF THREE MONTHS FROM THE DAT EOF RECEIPT OF THIS ORDER.
2	M/S PHILIPS INDIA LIMITED, KHURDA	CUTTACK II RANGE	AA/13/CST/CUIIR/18-19, DT.29.10.2018	93(C)/2018, DT.22.04.2021	CST	01.04.2015 TO 31.03.2016	PARTY	1118657	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY SET-ASIDE. THE MATTER IS REMANDED BACK TO THE LEARNED ASSESSING OFFICER AND HE IS TO CONSIDER THE ADDITIONAL EVIDENCE FILED BY THE DALER AFTER VERIFYING THE GENUINENESS OF THE DOCUMENTS THOROUGHLY AND ACCORDINGLY RECOMPUTE THE TAX LIABILITY OF THE DEALER AS PER PROVISION OF LAW AFTER GIVING THE DEALER A REASONABLE OPPORTUNITY OF BEING HEARD WITHIN A PERIOD OF THREE MONTHS FROM THE DAT EOF RECEIPT OF THIS ORDER.
3	M/S PHILIPS INDIA LIMITED, KHURDA	CUTTACK II RANGE	AA/14/CST/CUIIR/18-19, DT.29.10.2018	92(C)/2018, DT.22.04.2021	CST	01.04.2016 TO 31.03.2017	PARTY	140028	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST. THE ORDER OF THE LEARNED FAA IS HEREBY SET-ASIDE. THE MATTER IS REMANDED BACK TO THE LEARNED ASSESSING OFFICER AND HE IS TO CONSIDER THE ADDITIONAL EVIDENCE FILED BY THE DALER AFTER VERIFYING THE GENUINENESS OF THE DOCUMENTS THOROUGHLY AND ACCORDINGLY RECOMPUTE THE TAX LIABILITY OF THE DEALER AS PER PROVISION OF LAW AFTER GIVING THE DEALER A REASONABLE OPPORTUNITY OF BEING HEARD WITHIN A PERIOD OF THREE MONTHS FROM THE DAT EOF RECEIPT OF THIS ORDER.

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4	M/S PRASAD AND PRASAD ENGINEERING WORKS, BARGARH	BARGARH CIRCLE	AA 17/BGH/ VAT/2016-17, DT.31.01.2017	2(V)/2017-18, DT.12.05.2021	OVAT	01.04.2012 TO 31.03.2014	PARTY	191112	NO OTHER POINT BEING PRESSED OR ARGUED, THE SECOND APPEAL FILED BY THE DEALER APPELLANT IS ACCORDINGLY DISMISSED, BEING DEVOID OF MERIT.
5	M/S SRI AKSHYA KUMAR DASH, BERHAMPUR	GANJAM I CIRCLE	AA-(ET) 4/2019-20, DT.30.09.2019	212(ET) OF 2019, DT.03.05.2021	OET	01.04.2012 TO 31.03.2017	PARTY	2820108	THE APPEAL FILED BY THE DEALER-APPELLANT IS ALLOWED. THE IMPUGNED ORDERS PASSED BY THE BOTH THE FORUMS BELOW ARE HEREBY SET-ASIDE AND THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY FOR COMPUTATION OF TAX LIABILITY AFRESH WITH A DIRECTION TO GIVE AN OPPORTUNITY TO THE APPELLANT TO PRODUCE ALL THE RELEVANT DOCUMENTS IN ORIGINAL IN ORDER TO SUBSTANTIATE HIS PLEA THAT HE PURCHASED GOODS AS SAND, CHIPS, MORUM ETC. WITHIN THE LOCAL AREA FOR THOSE ARE NOT EXIGIBLE TO ENTRY TAX AND TO EXAMINE THE GENUINENESS OF THOSE DOCUMENTS BEFORE COMING TO ANY CONCLUSION.
6	M/S ROYAL TOUCH GRANITE PVT. LTD., GANJAM	GANJAM II CIRCLE	AA(CST)12/2016-17, DTD.20.08.2018	80(C) OF 2018, DT.03.05.2021	CST	01.04.2015 TO 31.03.2016	PARTY	148888	THE APPEAL FILED BY THE DEALER APPELLANT IS ALLOWED. THE IMPUGNED ORDER PASSED BY THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY WITH A DIRECTION TO DETERMINE THE TAX LIABILITY OF THE APPELLANT AFRESH TAKING INTO CONSIDERATION THE "C " FORM AND "H" FORMS TO BE FILED BY THE DEALER APPELLANT IN ORIGINAL. THE ASSESSING AUTHORITY IS TO COMPLETE THE ENTIRE EXERCISE WITHIN A PERIOD O F THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.