

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN NOVEMBER-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 RAINBOW OFFSET PVT. LTD., BHUBANESWAR	BHUBANESWAR I CIRCLE	AA106111211000213/BH-I/12-13, DT.08.10.2014	390(V) OF 2014-15 & 300(V) OF 2018 DTD.21.10.2021	OVAT	01.05.2007 TO 31.03.2011	PARTY	4246131	THE IMPUGNED ORDERS OF BOTH THE FORUMS BELOW ARE HEREBY SET ASIDE. THE ORDER OF ASSESSMENT PASSED BY THE ASSESSING OFFICER BEING BARRED BY TIME AND NONSET IN THE EYE OF LAW, THE SUBSEQUENT ORDER PASSED BY IT AFTER REMAND IS ALSO NONSET IN THE EYE OF LAW. ACCORDINGLY, THE ORDER DTD.13.07.2015 PASSED BY THE ASSESSING AUTHORITY IN ITS ORDER DT.08.08.2018 BEING NONSET IN THE EYE OF LAW ARE HEREBY SET ASIDE. CROSS OBJECTIONS FILED BY THE STATE RESPONDENT IN BOTH THE SECOND APPEALS ARE ACCORDINGLY DISPOSED OF.
2	M/S KOTAK MAHINDRA FINANCE LTD., BHUBANESWAR	BHUBANESWAR II CIRCLE	AA.319/BH-II/2002-03, DT.07.01.2003	497/2004-05, DT.29.10.2021	OST	1997-98	PARTY	1199918	THE APPEAL FILED BY THE DEALER APPELLANT IS ALLOWED IN PART AND THE IMPUGNED DEMAND OF RS.11,99,918.00 IN THE FIRST APPEAL ORDER OF THE LD.ACST IS REDUCED TO RS.11,554.00 RELATING TO THE PERIOD 1997-98. EXCESS TAX PAID, IF ANY, BY THE DEALER BE REFUNDED TO HIM AS PER THE PROVISIONS OF LAW.
3	M/S SITARAM AGRAWAL, BALANGIR	ASSESSMENT UNIT, TITILAGARH	AA-84(BP-II) OF 2004-05, DT.30.04.2005	849/2005-06, DT.01.11.2021	OST	2003-04	STATE	DEDUCTION OF RS.9,05,902/-	THE APPEAL FILED BY THE STATE IS ALLOWED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE MATTER IS REMANDED TO THE LEARNED ASSESSING OFFICER TO MAKE RE COMPUTATION OF TAX IN THE LIGHT OF ABOVE PROVISION OF THE STATUTE AND PASS REASONABLE ORDER ACCORDINGLY AFTER GIVING THE DEALER A REASONABLE OPPORTUNITY OF BEING HEARD. HE MAY COMPLETE THE REASSESSMENT PREFERABLY WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER. THE CROSS OBJECTION FILED BY THE DEALER RESPONDENT IS DISPOSED OF ACCORDINGLY.
4	M/S ISGEC JOHN THOMPSON	ROURKELA I CIRCLE	252(RKL)2001-02, DT.06.03.2003 & 380(RKL)2001-02, DT.22.09.2003	2622 OF 2003-04, DT.01.11.2021 & 1384 OF 2004-05, DT.01.11.2021	OST	1993-94	STATE	885701 & REFUND OF 10628	BOTH THE SECOND APPEALS FILED BY THE STATE STANDS DISMISSED AND THE IMPUGNED ORDERS OF THE FIRST APPELLATE AUTHORITY STANDS CONFIRMED.

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5	M/S MAY FAIR INDUSTRIES & CHEMICALS, KHURDA	BHUBANESWAR RANGE	AA.6/PIIHK/2002-03, DT.31.10.2003	2163 OF 2003-04, DT.02.11.2021	OST		PARTY	624003	IT JUST PRPOER TO ALLOW THE APPEAL AND TO REDUCE THE ASSESSMENT TO RETURN FIGURE
6	M/S NILAGIRI SLEEPERS (P) LTD.	BALASORE RANGE	AA.409/BA/1997-98, DT.14.08.2000	972 OF 2000-01, DT.02.11.2021	OST	1996-97	PARTY	4975072	THE APPEAL IS ALLOWED IN PART. IT IS HELD THAT THE ASSESSEE IS LIABLE FOR PAYMENT OF SURCHARGE ON THE FINAL AMOUNT OF SALES TAX TO BE DETERMINED BY THE SALES TAX OFFICER BY DELETING RS.1,37,33,210.00 AND RS.1,87,98,144.00 BEING NON SALE TRANSATION.
7	M/S MAHAVIR STORE	NABARANGPUR CIRCLE	AAE(NGP) 12/2010-11, DT.29.07.2011	99(ET) OF 2011-12, DT.03.11.2021	OET	01.04.2005 TO 31.12.2008	PARTY	145965	THE APPEAL FILED BY THE DEALER APPELLANT IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUM BELOW ARE HEREBY SET ASIDE. THE ASSESSMENT IS REDUCED TO RETURN FIGURE. CROSS OBJECTION IS DISPOSED OF ACCORDINGLY.
8	M/S REGAL STEELS, ROURKELA	ROURKELA II CIRCLE	AA 81 & 82(RLII) 2000-2001, DT.24.11.2003	2913 OF 2003-04 & 2914 OF 2003-04	OST	1996-97	PARTY	20000 & 512400	BOTH THE SECOND APPEAL FILED BY THE APPELLANT DEALER FOR TWO DIFFERENT PERIODS BEING DEVOID OF ANY MERIT STAND DISMISSED AND AS NECESSARY COROLLARY THE IMPUGNED ORDERS OF THE FOR A BELOW STANDS CONFIRMED
9	M/S IDCOL CEMENT LTD.	SAMBALPUR II CIRCLE	AA-374(SA-II) OF 2005-06 & AA-373(SA-II ET) OF 2005-06DT.29.06.2006	999 OF 2006-07 & 199(ET) OF 2006-07 DT.29.10.2021	OET	2002-03	PARTY	493683	BOTH THE APPEALS FILED BY THE DEALER-COMPANY IS ALLOWED. THE IMPUGNED ORDERS PASSED BY BOTH THE FORUMS BELOW ARE HEREBY SET ASIDE AND THE MATTER IS REMITTED BACK TO THE ASSESSING OFFICER TO RECOMPUTED THE TAX LIABILITY OF THE DEALER COMPANY AFRESH WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF COPY OF THE ORDER. ACCORDINGLY, THE CROSS OBJECTION FILED BY T HE STATE RESPONDENT IS DISPOSED OF.

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10	M/S SITARAM AGRAWAL, BALANGIR	ASSESSMENT UNIT, TITILAGARH	AA-83(BP-II) OF 2004-05, DT.30.04.2005	848/2005-06, DT.01.11.2021	OST	2002-03	STATE	DEDUCTION OF RS.27,59,636.90	THE APPEAL FILED BY THE STATE IS ALLOWED AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE MATTER IS REMANDED TO THE LEARNED ASSESSING OFFICER TO MAKE RE COMPUTATION OF TAX IN THE LIGHT OF ABOVE PROVISION OF THE STATUTE AND PASS REASONABLE ORDER ACCORDINGLY AFTER GIVING THE DEALER A REASONABLE OPPORTUNITY OF BEING HEARD. HE MAY COMPLETE THE REASSESSMENT PREFERABLY WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER. THE CROSS OBJECTION FILED BY THE DEALER RESPONDENT IS DISPOSED OF ACCORDINGLY.
11	M/S MORABI CERAMIC SALES	BHUBANESWAR II CIRCLE	AA(ET)358/BH.II/04-05, DT.07.10.2005	400(ET)/2005-06, DT.22.10.2021	OET	2003-04	STATE	298686	THE APPEAL FILED BY THE STATE APPELLANT IS ALLOWED IN FULL, THE APPEAL ORDER PASSED BY THE LD. FAA IS SET ASIDE AND THE ASSESSMENT ORDER OF THE LAO FOR THE IMPUGNED PERIOD IS CONFIRMED.
12	M/S SHANSHANKA SEKHAR PATRA, BERHAMPUR	GANJAM I CIRCLE	AA(VAT)20/2015-16, DT.04.01.2017	350(VAT) OF 2016-17, DT.29.10.2021	OVAT	04/11 TO 03/13	PARTY	12592746	THE APPEAL IS ALLOWED. CROSS OBJECTION FILED BY THE STATE RESPONDENT IS DISPOSED OF ACCORDINGLY
13	M/S SHANSHANKA SEKHAR PATRA, BERHAMPUR	GANJAM I CIRCLE	AA(OET)18/2015-16, DT.04.01.2017	186(ET) OF 2016-17, DT.29.10.2021	OET	04/11 TO 03/13	PARTY	63519	THE APPEAL IS ALLOWED IN FULL. CROSS OBJECTION FILED BY THE STATE RESPONDENT IS DISPOSED OF ACCORDINGLY
14	M/S ORISSA FOREST DEVELOPMENT CORPORATION LIMITED	CUTTACK I WEST CIRCLE	AA-CI/CUIW/2006-07, DT.31.03.2007	75(C) OF 2007-08, DT.22.10.2021	CST	2002-03	PARTY	REDUCING THE TAX DEMAND TO RS.8,64,355/- FROM RS.2,58,41,008/-	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER OF THE LD. ACST IS SET ASIDE.
15	M/S NATIONAL ALUMINIUM COMPANY LIMITED, BHUBANESWAR	BHUBANESWAR II CIRCLE	AAC-14/BH-II/96-97, DT.30.11.99	80(C) /1999-2000, DT.05.10.2021	CST	1994-95	PARTY	431013059	THE APPEAL FILED BY THE DEALER APPELLANT IS ALLOWED IN PART AND THE CASE IS REMANDED TO THE LAO TO RECOMPUTE THE TAX PAYABLE BY THE APPELLANT TAKING INTO THE CONSIDERATION THE OBSERVATIONS MADE HEREIN ABOVE AND PASS FRESH ORDER PREFERABLY WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER, GIVING THE DEALER APPELLANT A REASONABLE OPPORTUNITY OF BEING HEARD.

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16	M/S EASTERN INDIA PHARMACEUTICAL LABORATORY	PURI RANGE	AA.260(ET)/BHI/06-07, DT.16.11.2007	279(ET) OF 2007-08 & 306(ET) OF 2007-08, DT.30.09.2021	OET	2004-05	PARTY	1224038	APPROVE THE FIRST APPELLATE ORDER BEING IN ACCORDANCE WITH THE CORRECT POSITION OF LAW. CONSEQUENTALLY, APPEALS FILED BOTH BY THE STATE AND THE DEALER ARE DISMISSED
17	M/S EASTERN INDIA PHARMACEUTICAL LABORATORY	PURI RANGE	AA.259/BHI/06-07, DT.16.11.2007	1296 OF 2007-08 & 1333 OF 2007-08, DT.30.09.2021	OST	2004-05	PARTY	1224038	APPROVE THE FIRST APPELLATE ORDER BEING IN ACCORDANCE WITH THE CORRECT POSITION OF LAW. CONSEQUENTALLY, APPEALS FILED BOTH BY THE STATE AND THE DEALER ARE DISMISSED
18	M/S EASTERN INDIA PHARMACEUTICAL LABORATORY	PURI RANGE	AA.10611071100009, DT.05.11.2007	70(VAT) OF 2007-08, DT.30.09.2021	OVAT	APRIL, 2005 TO OCTOBER, 2006	PARTY	218725	THE APPEAL FILED BY THE APPELLANT IS PARTLY ALLOWED IN TERMS OF THE OBSERVATION STATED ABOVE.
19	M/S LARSEN AND TOURBRO LTD., BHUBANESWAR	BHUBANESWAR II CIRCLE	AA.195/BH-II/2003-04, DT.30.08.2004	1964 OF 2004-05, DT.28.10.2021	OST	1999-2000	PARTY	1697053	THE APPEAL IS ACCEPTED IN PART
20	M/S LARSEN AND TOURBRO LTD., BHUBANESWAR	BHUBANESWAR II CIRCLE	AA.163/BH-II/2004-05, DT.15.02.2005	469 OF 2005-06, DT.28.10.2021	OET	2004-05	PARTY	2820527	IT APPROPRIATE TO REMAND THE MATTER TO LOWER FORUM WITH DIRECTION TO THE DEALER APPELLANT TO PRODUCE THE RELEVANT EVIDENCE RELATING TO DEDUCTIONS ON ACCOUNT OF PAYMENT MADE TO THE SUB-CONTRACTORS, DEDUCTIONS ON ACCOUNT OF FIRST POINT TAX PAID GOODS, AND THE EVIDENCE OF DEDUCTION ON ACCOUNT OF LABOUR AND SERVICES RELATABLE TO WORKS CONTRACT ACCOUNT WITHIN 90 DAYS OF RECEIPT OF THIS ORDER.
21	M/S CEETA INDUSTRIES(POLYMER) (P) LTD.	BALASORE CIRCLE	AA-411 & 412 /BA-2003-04, DT.30.05.2005	1407 & 1408 OF 2005-06, DT.08.11.2021	OST	1988-89 & 1989-90	STATE	2047843 & 2143598	THE IMPUGNED ORDER PASSED BY THE FIRST APPELLATE AUTHORITY HOLDING HDPE/PP FABRICS AS TAX FREE GOODS IS ERRONEOUS, ILLEGAL AND UNSUSTAINABLE IN THE EYE OF LAW. ACCORDINGLY, THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE AND THE ORDERS OF THE ASSESSING AUTHORITY FOR THE ASSESSMENT PERIODS UNDER CHALLENGE ARE UPHELD. HENCE, THE SECOND APPEALS ARE ALLOWED.
22	M/S CEETA INDUSTRIES(POLYMER) (P) LTD.	BALASORE CIRCLE	AA-5 /BAC-1997-98, 26.04.2000 & AA-6/BAC-1997-98, DT.27.04.2000	183(C) & 188(C) OF 2002-03, DT.08.11.2021	CST	1994-95 & 1995-96	PARTY	517137 & 427545	THE SECOND APPEALS ARE DISMISSED BEING DEVOID OF MERIT

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23	M/S SABITRI ENTERPRISES	BHUBANESWAR RANGE	AA-106111211000208, DT.15.01.2014	5(V) OF 2014-15, DT.02.11.2021	OVAT	01.04.2005 TO 31.12.2011	PARTY	1307559	THE MATTER IS REMITTED BACK TO THE ASSESSING OFFICER FOR FRESH ASSESSMENT IN TERMS OF THE DISCUSSION STATE SUPRA WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THE COPY OF THIS ORDER.
24	M/S HOME INDUSTRIES LTD.	BHUBANESWAR I CIRCLE	AA(VAT)/07/2013-14, DT.11.08.2014	126(V) OF 2015-16, DT.06.11.2021	OVAT	01.12.2009 TO 31.08.2011	PARTY	TAX DEMAND TO 1823835 FROM 3877449	THE APPEAL IS ALLOWED IN PART AND THE ORDER OF THE FIRST APPELLATE AUTHORITY IS SET ASIDE.
25	M/S SRI JANAKI RAM INDUSTRIES	KORAPUT CIRCLE	AAC(KOR)04/15-16, DT.19.06.2015	47(C) OF 2015-16, DT.06.11.2021	CST	01.04.2012 TO 31.08.2013	STATE	REDUCING THE TAX DEMAND TO RS.336933 FROM RS.1037532	THE APPEAL FILED BY THE STATE IS DISMISSED AND THE ORDER OF THE FAA STANDS CONFIRMED.
26	M/S MADHU SUDAN RICE MILL	SAMBALPUR RANGE	AA.26 & 27(SA-III) OF 2003-04, DT.31.12.2005	291 & 292 OF 2006-07, DT.09.11.2021	OST	1999-2000 & 2000-01	PARTY	1289663 & 181809	THE DEALER APPELLANT IS LIABLE FOR PAYMENT OST AND SURCHARGE FOR SALE OF CRUDE BRAN OIL SOLD TO KRISHNA AGRO INDUSTRIES DURING 1999-2000 AND 2000-01 AFTER 01.08.1999.
27	M/S AVON STONE CRAFT	GANJAM II CIRCLE	AA(V)61/2012-13, DT.31.03.2014	68(VAT) OF 2014-15, DT.11.11.2021	OVAT	01.04.2010 TO 31.3.2011	PARTY	REDUCING THE TAX DEMAND TO RS.1424472/- TO RS.1315623/-	THE APPEAL FILED BY THE DEALER APPELLANT BEING DEVOID OF MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FORUM BELOW IS HEREBY CONFIRMED
28	M/S AVON INDUSTRIES	GANJAM II CIRCLE	AA(V)60/2012-13, DT.31.03.2014	69(VAT) OF 2014-15, DT.11.11.2021	OVAT	01.04.2010 & 31.03.2011	PARTY	REDUCING THE TAX DEMAND OF RS.2755795/- TO RS.2553884/-	THE APPEAL FILED BY THE DEALER APPELLANT BEING DEVOID OF MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FORUM BELOW IS HEREBY CONFIRMED.
29	M/S SWASTIK ENTERPRISES	RAYAGADA CIRCLE	AAE(RGD)09/11-12, DT.30.08.2012	92(ET)/2012-13, DT.11.11.2021	OET	01.04.2005 TO 31.07.2009	PARTY	2511845	THE APPEAL FILED BY THE DEALER IS DISMISSED. THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
30	M/S SRI JAGANNATH DAL & OIL	ASSESSMENT UNIT, DHENKANAL	AA-28/DL/07-08, DT.09.12.2010	299/2010-11, DT.11.11.2021	OST	2002-03	PARTY	964376	THE APPEAL FILED BY THE DEALER IS DISMISSED. THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.

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31	M/S JWALLA ROLLER & FLOUR MILL (P) LTD.	CUTTACK I EAST CIRCLE	AA-137-CUIE-2003-04, DT.27.11.2004	15/2005-06, DT.16.11.2021	OST	2000-01	STATE	1046688	THE APPEAL FILED BY THE APPELLANT -STATE IS ALLOWED IN FULL, THE APPEAL ORDER PASSED BY THE LD. FAA IS SET ASIDE AND THE ASSESSMENT ORDER OF THE LAO FOR THE IMPUGNED PERIOD IS CONFIRMED
32	M/S PATTNAIK MINERALS PVT. LTD.	JAJPUR RANGE	AA-75/2008-09, DT20.04.2013	44(VAT) OF 2013-14, DT.15.11.2021	OVAT	01.04.2006 TO 31.03.2007	PARTY	REDUCING THE TAX DEMAND OF RS.92,12,048/- TO RS.29,41,492/-	THE APPEAL FILED BY THE DEALER APPELLANT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FORUM BELOW IS HEREBY CONFIRMED.
33	M/S SHREE MAHABIR CARBON LTD.	CUTTACK II CIRCLE	AA-603/ET/CUII/2001-02, DT.20.11.2014	246(ET) OF 2014-15, DT.09.11.2021	OET	2000-01	STATE	REDUCING THE ASSESSMENT TO THE RETURNED FIGURE FROM 542153	THE APPEAL FILED BY THE STATE APPELLANT IS ALLOWED IN PART AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS SET ASIDE AND THE MATTER IS REMANDED BACK TO THE LEARNED ASSESSING OFFICER FOR FRESH ASSESSMENT.
34	M/S X.L. ORGANICS (P) LTD.	ASSESSMENT UNIT, RAMBHA	AAC-17/1997-98, DT.13.01.2005	6(C)OF 2005-06, DT.17.11.2021	CST	1994-95	STATE	REDUCING THE DEMAND TO THE TUNE OF RS.6,30,658/- AS AGAINST TAX DEMAND OF RS.6,62,809/-	APPEAL FILED BY THE STATE IS ALLOWED, THE IMPUGNED ORDERS PASSED BY THE FORUM BELOW ARE SET ASIDE AND THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY TO DETERMINE THE SURCHARGE PAYABLE BY THE DEALER ON THE SALE TURNOVER IN RESPECT OF WHICH C FORM COULD NOT BE SUBMITTED AS PER LAW AND RECOMPUTE THE TAX LIABILITY OF THE DEALER WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
35	M/S V.A.TRANSPORT(P) LTD.	KEONJHAR CIRCLE	AA-57/KJC/2002-03, DT.21.03.2005	165(C) OF 2005-06, DT.17.11.2021	CST	2001-02	PARTY	1789053	THE SECOND APPEAL FILED BY THE DEALER APPELLANT BEING DEVOID OF MERIT STANDS DISMISSED AND THE IMPUGNED ORDERS OF FORUM BELOW DISALLOWING THE CLAIM OF EXEMPTION UNDER IPR, 1996 AND CONSEQUENTLY RAISING TAX DEMAND OF RS.17,89,053/- ARE HEREBY CONFIRMED

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36	M/S SHREE MAHABIR CARBON LTD.	CUTTACK II CIRCLE	AA-324/ET/CUII/2007-08, DT.20.11.2014	247(ET) OF 2014-15, DT.17.11.2021	OET	2004-05	STATE	REFUND OF RS.576598/- AGAINST ADDITIONAL TAX DEMAND OF RS.268652/-	THE APPEAL FILED BY THE STATE APPELLANT IS ALLOWED IN PART AND THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS SET ASIDE AND THE MATTER IS REMANDED BACK TO THE LEARNED ASSESSING OFFICER FOR FRESH ASSESSMENT AND PASS REASONABLE OPPORTUNITY OF BEING HEARD. HE MAY COMPLETE THE REASSESSMENT PREFERABLY WITHIN THREE MONTHS OF RECEIPT OF THIS ORDER.
37	M/S VIJAY MOTORS(MARUTI DIVISION)	BHUBANESWAR I CIRCLE	AA-175/BH-I/02-03, DT.14.01.2003	369 OF 2003-04, DT.18.11.2021	OST	1996-97	PARTY	1139050	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
38	M/S HAVELLS INDIA LIMITED	BHUBANESWAR IV CIRCLE	AA-172/OET/DCST/ASSESSMENT/BBSR-IV/12-13, DT.28.08.2014	118(ET)/2014-15, DT.15.11.2021	OET	01.09.2008 TO 30.06.2011	PARTY	23208473	THE APPEAL FILED BY THE DEALER APPELLANT IS ALLOWED IN PART INASMUCH AS PENALTY IMPOSED IN BOTH THE ORDERS ARE DELETED. HOWEVER, THE TAX DEMAND OF RS.7336158/- RAISED IN THE ORDERS OF FORUM BELOW FOR THE IMPUGNED PERIOD IS CONFIRMED.
39	M/S KONARK CYLINDER & CONTAINER PVT. LTD.	BHUBANESWAR I CIRCLE	AA.251/BHI/05-06, DT.18.05.2007 & AA.359/BHI/06-07, DT.14.09.2007	514 & 1070 OF 2007-08, DT.11.11.2021	OST	2002-03	PARTY	890035	THE APPEALS FILED BY THE DEALER APPELLANT ARE DISMISSED BEING DEVOID OF MERIT AND THE IMPUGNED ORDERS PASSED BY THE LD. FAA FOR THE YEARS 2002-03 AND 2003-04 ARE HEREBY CONFIRMED.
40	M/S KMC CONSTRUCTION LTD.	CUTTACK II CIRCLE	AA.29/OST/CUII/2016-17, DT.16.01.2017	01 OF 2017-18, DT.24.11.2021	OST	2002-03	STATE	2323581	THE APPEAL FILED BY THE STATE IS DISMISSED.
41	M/S R.B.SPONGE IRON (P) LTD.	SAMBALPUR RANGE	AA.1/SAII/VAT/10-11, AA.3/SAII/ET/10-11 & AA.2/SAII/CST/10-11, DT.27.09.2021	133(ET) OF 2010-11, 196(V) OF 2010-11 & 78(C) OF 2010-11, DT.20.11.2021	OST, OET & CST	2008-09	PARTY		REMIT THE MATTER TO THE ASSESSING OFFICER FOR REASSESSMENT AS SPELT OUT SUPRA WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF COPY OF THIS ORDER. HE SHALL PASS REASONABLE ORDER ACCORDINGLY AFTER GIVING THE DEALER A REASONABLE OPPORTUNITY OF BEING HEARD.

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN NOVEMBER-2021

SINGLE BENCH AND DIVISION BENCH

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1	M/S CHAKADOLA ENTERPRISES, BHUBANESWAR	BHUBANESWAR I CIRCLE	107221722000112 , DT.28.11.2018	14(C) OF 2019, DT.05.10.2021	CST(O)	01.07.2014 TO 30.09.2014	DEALER	ENHANCED THE DEMAND FROM 186029 TO 268560	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST. THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE MATTER IS REMANDED BACK TO THE LEARNED FIRST APPELLATE AUTHORITY TO 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 DATE OF RECEIPT OF THIS ORDER. THE LEARNED FAA IS TO VERIFY THE GENUINENESS OF THE DOCUMENTS FILED BY THE DEALER THOROUGHLY. THE CROSS OBJECTION FILED BY THE STATE RESPONDENT IS DISPOSED OF ACCORDINGLY.
2	M/S CHAKADOLA ENTERPRISES, BHUBANESWAR	BHUBANESWAR I CIRCLE	107221722000113 , DT.28.11.2018	13(C) OF 2019, DT.05.10.2021	CST(O)	01.10.2014 TO 31.12.2014	DEALER	ENHANCED THE DEMAND FROM 18115 TO 25354	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST. THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. THE MATTER IS REMANDED BACK TO THE LEARNED FIRST APPELLATE AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER AS PER THE PROVISION OF LAW AFTER GIVING THE DEALER A REASONABLE OPPORTUNITY OF BEING HEARD WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER. THE LEARNED FAA IS TO VERIFY THE GENUINENESS OF THE DOCUMENTS FILED BY THE DEALER THOROUGHLY. THE CROSS OBJECTION FILED BY THE STATE RESPONDENT IS DISPOSED OF ACCORDINGLY.