

**SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN NOVEMBER-2022**

**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 UTKAL AUTOMOBILES LTD., BHUBANESWAR	BHUBANESWAR III CIRCLE	AA(VAT)-42/2013-14, DT.30.05.2014	192(VAT) OF 2014-15, DT.27.10.2022	OVAT	01.10.2010 TO 31.10.2012	PARTY	6558747	THE APPEAL IS DISMISSED AND THE ORDERS OF THE FIRST APPELLATE AUTHORITY AND THE ASSESSING AUTHORITY ARE HEREBY CONFIRMED.
2	M/S UTKAL AUTOMOBILES LTD., BHUBANESWAR	BHUBANESWAR III CIRCLE	AA(ET)-37/2013-14, DT.30.05.2014	111(ET) OF 2014-15, DT.27.10.2022	OET	01.10.2010 TO 31.10.2012	PARTY	415437	THE APPEAL IS ALLOWED AND THE ORDERS OF THE FIRST APPELLATE AUTHORITY AND THE ASSESSING AUTHORITY ARE HEREBY SET ASIDE. THE MATTER IS REMITTED TO THE ASSESSING AUTHORITY FOR RECOMPUTATION OF THE TAX LIABILITY OF THE DEALER AS PER THE OBSERVATIONS MADE ABOVE WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER. THE DEALER SHALL APPEAR BEFORE THE ASSESSING AUTHORITY FOR RECOMPUTATION OF TAX LIABILITY IN ACCORDANCE WITH LAW.
3	M/S O.C.C.LTD., (BHADRAK GROUP OF PROJECTS), BHADRAK	BALASORE CIRCLE	AA-90/BD/2007-08, DT.17.12.2007	138 OF 2008-09, DT.27.10.2022	OST	2003-04	PARTY	30118	SET ASIDE THE ORDERS OF FOR A BELOW. THE MATTER IS REMANDED BACK TO THE LEARNED ASSESSING OFFICER WITH A DIRECTION FOR REASSESSMENT PURSUANT TO THE PROVISIONS LAID DOWN IN RULE 4 B OF THE OST (AMENDMENT) RULES, 2010 WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
4	M/S OSWAL CHEMICALS & FERTILIZERS LTD., NEW DELHI	JAGATSINGH PUR CIRCLE	AA-247/CUII-J/2006-07, DT.23.03.2010	141 OF 2010-11, DT.02.11.2022	OST	1999-2000	STATE	2192940	THE APPEAL STANDS DISMISSED AND THE ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
5	M/S BHARAT EARTH MOVERS LTD., BARAIPALI	SAMBALPUR RANGE	AA-07/OET/ACST(A SST)/SA/2007-08, DT.23.10.2010	165 (ET) OF 2010-11, DT.01.11.2022	OET	01.04.2005 TO 30.11.2006	PARTY	1172172	THE APPEAL IS ALLOWED IN PART TO THE EXTENT LEVY OF PENALTY OF ONE AND HALF TIMES OF THE TAX ASSESSED AS PER THE PRE-AMENDED PROVISIONS OF SECTION 7(5) OF THE OET ACT AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY STANDS MODIFIED TO THAT EXTENT. THE ASSESSING AUTHORITY IS INSTRUCTED TO RECOMPUTE THE TAX LIABILITY ACCORDINGLY.
6	M/S PAWANSUT SPONGE(P) LTD., JHARSUGUDA	JHARSUGUDA CIRCLE	AA 196(SAIII-C) OF 2006-07, DT.25.01.2007	38(C) OF 2007-08, DT.27.10.2022	CST	2004-05	PARTY	1006564	THE APPEAL FILED BY THE DEALER-APPELLANT IS DISMISSED AND THE ORDER OF THE LD. ACST STANDS CONFIRMED.
7	M/S BHARAT EARTH MOVERS LTD., BARAIPALI	SAMBALPUR RANGE	AA-06/OVAT/ACST (ASST)/ SA/2007-08, DT.23.10.2010	254(VAT) OF 2010-11, DT.01.11.2022	OVAT	01.04.2005 TO 30.11.2006	PARTY	5923944	THE APPEAL IS ALLOWED IN PART AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY STANDS MODIFIED TO THE EXTENT OF ADJUSTMENT OF TDS DEPOSIT AS PER LAW WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.

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8	M/S B. SEENAIHAH & CO (PROJECT) LTD., BALASORE	BALASORE CIRCLE	AA 145/BA-2002-03(ET), DT.31.05.2005	138(ET) OF 2005-06, DT.29.10.2022	OET	2001-02	PARTY	742860	THE APPEAL STANDS DISMISSED. THE ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
9	M/S TATRA UDYOG, LTD., ANGUL	ANGUL RANGE	AA-139/ET/DL/06-07, DT.30.12.2014	33(ET) OF 2015-16, DT.31.10.2022	OET	2002-03	PARTY	REFUND OF RS.21,81,944/-	THE APPEAL IS ALLOWED IN PART AND THE CASE IS REMANDED BACK TO THE LEARNED ASSESSING OFFICER FOR REASSESSMENT, WITHIN A PERIOD OF THREE MONTHS OF RECEIPT OF THIS ORDER AFTER GIVING A REASONABLE OPPORTUNITY OF BEING HEARD.
10	M/S TATRA UDYOG, LTD., ANGUL	ANGUL RANGE	AA-138/DL/06-07, DT.30.12.2014	11 OF 2015-16, DT.31.10.2022	OST	2002-03	PARTY	2799764	THE APPEAL IS ALLOWED IN PART AND THE CASE IS REMANDED BACK TO THE LEARNED ASSESSING OFFICER FOR REASSESSMENT AND SET OFF IN ACCORDANCE WITH LAW WHICH IS TO BE DONE WITHIN A PERIOD OF THREE MONTHS OF RECEIPT OF THIS ORDER AFTER GIVING A REASONABLE OPPORTUNITY OF BEING HEARD.
11	M/S GODREJ CONSUMER PRODUCTS LTD., CUTTACK	CUTTACK II RANGE	AA-1061016100000 80/2016-17, DT.18.07.2017	210(VAT) OF 2017-18, DT.04.11.2022	OVAT	01.04.2005 TO 31.03.2007	STATE	82808362	THE APPEAL STANDS DISMISSED BEING DEVOID OF ANY MERIT AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
12	M/S BHARAT PETROLIUM CORPORATION LTD.	CUTTACK I EAST CIRCLE	AA-73/CUIE/2004-05, DT.14.10.2005	1800 OF 2005-06, DT.10.11.2022	OST	1999-2000	STATE	REFUND OF RS.5,12,849/-	THE APPEAL STANDS ALLOWED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY SET ASIDE. CONSEQUENTALLY, THE ORDER OF THE ASSESSING AUTHORITY IS RESTORED.
13	M/S TATRA UDYOG LIMITED, ANGUL	DHENKANAL CIRCLE	AA-468/ET/DL/04-05, DT.30.12.2014	32(ET) OF 2015-16, DT.15.11.2022	OET	2001-2002	PARTY	REFUND OF RS.36,38,002/-	THE APPEAL STANDS DISMISSED AND THE ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED. THE ASSESSING AUTHORITY IS DIRECTED TO COMPLETE THE REASSESSMENT IN ACCORDANCE WITH LAW WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER AFTER ALLOWING DUE OPPORTUNITY TO THE DEALER.
14	M/S TATRA UDYOG LIMITED, ANGUL	DHENKANAL CIRCLE	AA-346/ET/DL/07-08, DT.30.12.2014	12 OF 2015-16, DT.15.11.2022	OST	2003-2004	PARTY	216544	THE APPEAL IS DISMISSED AND THE ORDER OF THE FIRST APPELLATE AUTHORITY AND THE ASSESSING AUTHORITY ARE HEREBY CONFIRMED.
15	M/S B.S.L. CO. LIMITED, BIRAMITRAPUR	ROURKELA II CIRCLE	AA-68(RL-II) ET 2006-07, DT.17.10.2006	312(ET) OF 2006-07, DT.01.11.2022	OET	2002-03	PARTY	1921019	THE APPEAL PREFERRED BY THE DEALER IS DISMISSED AND THE ORDER PASSED BY THE LEARNED ACCT, SUNDARGARH RANGE, ROURKELA ON DATED 17.10.2006 IN FIRST APPEAL CASE NO. AA.68(RL-II)ET 2006-07 IS HEREBY CONFIRMED

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16	M/S RAIRANGPUR GASES, MAYURBHANJ	ASSESSMENT UNIT, RAIRANGPUR	AA 42 & 43 /MBR-2006-2007, DT.14.02.2008	289-290 OF 2008-2009 OF 10.11.2022	OST	2001-2002 & 2002-2003	STATE	REDUCING THE TAX DEMAND TO RS.1,31,999/- AND RS.1,48,500/- FROM RS.8,46,290/- AND RS.9,18,402/-	THE APPEALS FILED BY THE STATE ARE DISMISSED AND THE ORDERS OF THE LD. ACST AS WELL AS THE STO ARE ANNULLED EXCESS TAX PAID IF ANY, BE REFUNDED TO THE DEALER AS PER THE PROVISIONS OF LAW.
17	M/S OCC LTD, RENGALI RIGHT CANAL PROJECT, BARIARPAL	ANGUL CIRCLE	AA 42 DL/08-09 & AA 07 /DL/08-09, DT.28.09.2010	268 OF 2010-2011 & 269 OF 2010-2011, DT.11.11.2022	OST	2003-2004 & 2004-2005	STATE	REFUND OF RS.1,04,397/- AND RS.43,876/-	THE APPEALS OF THE STATE APPELLANT ARE ALLOWED IN PART AND THE ORDER OF THE LD. DCST(APPEAL) IS SET ASIDE. THE CASE IS REMANDED BACK TO THE LD. STO FOR FRESH ASSESSMENT WITHIN 3 MONTHS FROM RECEIPT OF THIS ORDER. LESS TAX PAID, IF ANY, MAY BE RECOVERED FROM THE DEALER AS PER THE PROVISION OF LAW.
18	M/S ORISSA BRIDE & CONSTRUCTION CORPORATION LTD.	BHUBANESWAR IV CIRCLE	AA-7- OST/BHIV/09-10, 30.12.2009	33 OF 2010-11, DT.18.11.2022	OST	2004-05	PARTY	9790828	THE APPEAL IS ALLOWED AND THE ORDERS OF THE FORA BELOW ARE SET ASIDE. THE MATETR IS REMITTED TO THE ASSESSING AUTHORITY FOR RECOMPUTATION OF TAX LIABILITY OF THE DEALER IN ACCORDANCE WITH LAW VIS-À-VIS THE MATERIAL EVIDENCES TO BE PRODUCED BY THE DEALER IN SUCH REASSESSMENT KEEPING IN VIEW THE AMENDED PROVISION OF RULE-4 B OF THE OST RULES.THE DEALER IS AT LIBERTY TO PRODUCE ORIGINAL TDS CERTIFICATE AND OTHER DOCUMENTARY EVIDENCES IN SUPPORT OF ITS CLAIM WITH REGARD TO PRICE AND JOB WORK, CONSUMPTION OF MATERIALS AND DIRECT LABOUR CHARGES, WHICH SHALL BE CONSIDERED BY THE ASSESSING AUTHORITY IN ACCORDANCE WITH LAW. THE REASSESSMENT SHOULD BE COMPLETED WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
19	M/S HCL INFOSYSTEM LTD., BHUBANESWAR	BHUBANESWAR II CIRCLE	AA(VAT)-15/2012-13, 31.01.2014	89(VAT) OF 2014-15,, DT.21.11.2022	OVAT	01.04.2005 TO 30.09.2008	STATE	4790160	THE APPEAL STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
20	M/S POWER PLANNER & ENGINEERING PVT. LTD., BHUBANESWAR	BHUBANESWAR II CIRCLE	AA-243/BH-II/04-05, DT.25.10.2005	1477 OF 2005-06, DT.21.11.2022	OST	2000-2001	PARTY	1081086	THE APPEAL PREFERRED BY THE DEALER APPELLANT IS DISMISSED AND THE ORDER PASSED BY THE LEARNED ACST(APPEAL), PURI RANGE, BHUBANESWAR IN FIRST APPEAL CASE NO. AA.243/BH-II/ 2004-05 ON DATED 25.10.2005 IS HEREBY CONFIRMED.
21	M/S TEEKAY MARINE(P) LTD., BHUBANESWAR	BHUBANESWAR II CIRCLE	AA-345/BH-II/06-07, DT.12.09.2008	678 OF 2008-09 & 206 OF 2009-10, DT.19.11.2022	OST	2003-04	BOTH PARTY & STATE	1749237	BOTH THE APPEAL FAIL AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
22	M/S SHREE JAGANNATH STEELS, JAJPUR ROAD	JAJPUR CIRCLE	AA-660 & 664 /CUIII/03-04, DT.17.11.2004	43 & 44 OF 2005-06, DT.19.11.2022	OST	1996-97 & 1997-98	PARTY	1853154 & 1993127	THE APPEALS ARE ALLOWED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY CONFIRMING THE ASSESSMENT ORDERS OF THE ASSESSING AUTHORITY IS HEREBY QUASHED.

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23	M/S MISHRA AND COMPANY, SAMBALPUR	SAMBALPUR I CIRCLE	AA 116 (SAI) OF 2006-07, DT.27.02.2007	488 OF 2007-2008, DT.21.11.2022	OST	2004-05	STATE	40174	THE APPEAL FILED BY THE STATE IS ALLOWED AND THE ORDER OF THE LD. ACST IS QUASHED AND THAT OF THE ORDER OF THE LD. STO IS RESTORED.
24	M/S MAHANADI COALFIELDS LTD., JHARSUGUDA	JHARSUGUDA CIRCLE	AA-44(SAIII)/01-02/AA-1(SAIII) /10-11, CSU-88(SAII)/02-03/AA-65(SAIII)12-13& NO.AA 45(SAIIIC) /2002-03, DT.04.08.2012, 02.08.2012& 03.08.2012 RESPECTIVELY)	37 & 38 OF 2012-13 & 52(C) OF 2012-13, 24.11.2022	BOTH OST & CST	2000-2001 & 2001-02	STATE	REFUND OF RS.1,70,836/- & TAX DEMAND OF RS.20,00,557/-	THE APPEALS ARE DISMISSED BEING DEVOID OF ANY MERIT AND THE ORDERS OF THE FIRST APPELLATE AUTHORITY ARE HEREBY CONFIRMED.
25	M/S PADMA LOGISTIC AND KHANIJ PVT. LTD., KEONJHAR	BARBIL CIRCLE	AA-80-KJB(C)-2011-12, DT.27.08.2011	44(C) OF 2011-12, 24.11.2022	CST	01.04.2007 TO 31.03.2009	PARTY	3935380	THE APPEAL IS ALLOWED. THE ORDERS OF THE ASSESSING AUTHORITY AND THE CONFIRMATION BY THE FIRST APPELLATE AUTHORITY ARE HEREBY SET ASIDE.
26	M/S PANKAJ FERRO-TECH PVT. LTD., BARBIL	BARBIL CIRCLE	AA-274 KJB 12-13, DT.27.08.2014 & AA-275 KJB(ET) 12-13, DT.27.08.2014	319(V) OF 2014-15 & 178(ET) OF 2014-15, dt.24.11.2022	BOTH OVAT & OET		STATE	3377268 & 312396	BOTH THE APPEALS REFERRED BY THE STATE ARE DISMISSED AND THE ORDERS PASSED BY THE FIRST APPELLATE AUTHORITY ON DTD.27.08.2014 IN FIRST APPEAL CASE NO. AA-274 KJB 12-13 AND FIRST APPEAL CASE NO. AA 275 KJB(ET) 12-13 ARE HEREBY CONFIRMED.
27	M/S SUKINDA CHROMITE MINES, JAJPUR	JAJPUR CIRCLE	AA-333/CUIII(ET) /05-06, DT.31.01.2007	37(ET) OF 2007-08, DT.10.11.2022	OET	2002-03	PARTY	2837147	THE SECOND APPEAL REFERRED BY THE DEALER IS DISMISSED AND THE ORDER PASSED BY THE LEARNED FIRST APPELLATE AUTHORITY IN FIRST APPEAL CASE NO. AA-333/CUIII(ET) /05-06 IS HEREBY CONFIRMED.
28	M/S SUKINDA CHROMITE MINES, JAJPUR	JAJPUR CIRCLE	AA-332/CUIII /05-06, DT.31.01.2007	176 OF 2007-08, DT.15.11.2022	OST	2003-04	PARTY	948843	THE APPEAL REFERRED BY THE DEALER IS DISMISSED AND THE ORDER DATED 31.01.2007 PASSED BY THE LEARNED FIRST APPELLATE AUTHORITY IN FIRST APPEAL CASE NO. AA-332/CUIII /05-06 IS HEREBY CONFIRMED.

**SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN NOVEMBER-2022**

**SINGLE BENCH AND DIVISION BENCH**

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1	M/S GARRISON ENGINEER (PROJECT), SUNABEDA	KORAPUT I CIRCLE	AA-(KOI)63/94-95, DT.31.03.1995	934 OF 1995-96, DT.20.10.2022	OST		PARTY	7345	THE REVIEW PETITION IS ALLOWED IN PART AND THE CASE IS REMANDED TO THE LEARNED ASSESSING AUTHORITY FOR REASSESSMENT ON THE ISSUE FRAMED BY THE HON'BLE COURT KEEPING IN VIEW THE LANGUAGE OF SECTION-8 OF THE OST ACT, 1947 WITHIN A PERIOD OF THREE MONTHS OF RECEIPT OF THIS ORDER AFTER AFFORDING REASONABLE OPPORTUNITIES TO BOTH THE APPELLANT AND THE CONTRACTORS OF BEING HEARD.
2	M/S GARRISON ENGINEER (PROJECT), SUNABEDA	KORAPUT I CIRCLE	AA-(KOI)566-567/92-93, DT.31.03.1994	58 & 59 OF 1994-95, DT.20.10.2022	OST	1987-88	PARTY	118013.09	THE REVISION IS ALLOWED IN PART AND THE CASE IS REMANDED TO THE LEARNED ASSESSING AUTHORITY FOR REASSESSMENT ON THE ISSUE FRAMED BY THE HON'BLE COURT KEEPING IN VIEW THE LANGUAGE OF SECTION-8 OF THE OST ACT, 1947 WITHIN A PERIOD OF THREE MONTHS OF RECEIPT OF THIS ORDER AFTER AFFORDING REASONABLE OPPORTUNITIES TO BOTH THE APPELLANT AND THE CONTRACTORS OF BEING HEARD.
3	M/S GARRISON ENGINEER (PROJECT), SUNABEDA	KORAPUT I CIRCLE	AA-(KOI)564-565/92-93, DT.31.01.1994	56 & 57 OF 1994-95, DT.19.10.2022	OST	1986-87	PARTY	49935	THE REVISION IS ALLOWED IN PART AND THE CASE IS REMANDED TO THE LEARNED ASSESSING AUTHORITY FOR REASSESSMENT ON THE ISSUE FRAMED BY THE HON'BLE COURT KEEPING IN VIEW THE LANGUAGE OF SECTION-8 OF THE OST ACT, 1947 WITHIN A PERIOD OF THREE MONTHS OF RECEIPT OF THIS ORDER AFTER AFFORDING REASONABLE OPPORTUNITIES TO BOTH THE APPELLANT AND THE CONTRACTORS OF BEING HEARD.
4	M/S GARRISON ENGINEER (PROJECT), SUNABEDA	KORAPUT I CIRCLE	AA-(KOI)566-571/92-93, DT.31.01.1994	64 OF 1994-95, DT.20.10.2022	OST	1987-88	PARTY	11953	THE REVIEW PETITION IS ALLOWED IN PART AND THE CASE IS REMANDED TO THE LEARNED ASSESSING AUTHORITY FOR REASSESSMENT ON THE ISSUE FRAMED BY THE HON'BLE COURT KEEPING IN VIEW THE LANGUAGE OF SECTION-8 OF THE OST ACT, 1947 WITHIN A PERIOD OF THREE MONTHS OF RECEIPT OF THIS ORDER AFTER AFFORDING REASONABLE OPPORTUNITIES TO BOTH THE APPELLANT AND THE CONTRACTORS OF BEING HEARD.
5	M/S MAA GIRIJA ISPAT (P) LTD., DIST-SUNDARGARH	ROURKELA II CIRCLE	AA V 146 OF 2018-19 & AAV 109 ET OF 2018-19, DT.27.11.2019	39(VAT) OF 2020 & 29(ET) OF 2020, DT.10.11.2022	BOTH OVAT & OET	01.07.2015 TO 30.11.2015	PARTY	512721	BOTH THE APPEALS STANDS DISMISSED AND THE ORDERS OF THE FIRST APPELLALTE AUTHORITY ARE HEREBY CONFIRMED.
6	M/S MAA SARALA MARBLES, BHUBANESWAR	BHUBANESWAR III CIRCLE	AA-106221422000179 /OVAT/BH-II, DT.28.07.2016	315(V) OF 2016-17, DT.21.11.2022	OVAT	01.04.2012 TO	PARTY	474342	THE APPEAL FILED BY THE DEALER ASSESSEE IS ALLOWED AND THE IMPUGNED ORDERS OF THE FORUMS BELOW ARE HEREBY SET ASIDE.