

**SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN OCTOBER-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 DEEPAK ENGINEERING UDYOG., SUNDARGARH	ASSESSMENT UNIT, RAJGANGPUR	AA-473(RL-II) / 2002-03 & AA-146(RL-II) /2002-03, DT.20.11.2003	2953 OF 2003-04 &2955 OF 2003-04, DT.30.09.2021	OST	1995-96 & 1996-97	PARTY	1501493 & 1648921	BOTH THE APPEALS FILED BY THE DEALER APPELLANT ARE DEVOID OF ANY MERIT AND ACCORDINGLY, THE SAME STAND DISMISSED AND THE IMPUGNED ORDERS OF THE FOR A BELOW ARE HEREBY CONFIRMED.
2	M/S GANAPATI RICE INDUSTRIES LTD., BARGARH	SAMBALPUR II CIRCLE, BARGARH	AA-45(SAIL) OF 2000-01, DT.20.12.2001	94 OF 2002-03, DT.28.09.2021	OST	1998-99	PARTY	12425000	THE APPEAL IS PARTLY ALLOWED DELETING PENAL INTEREST LEVIED UNDER SECTION 12(4-a) OF THE OST ACT. THE MATTER IS REMANDED TO THE FIRST APPELLATE AUTHORITY TO REVISE THE DEMAND NOTICE BY DELETING THE PENALTY LEVIED UNDER SECTION 12(4-a) OF THE OST ACT.
3	M/S CHANDAN TRADING CO., BARGARH	SAMBALPUR RANGE	23(BGH)ET/08-09, DT.30.06.2008	213(ET) OF 2008-09, DT.08.10.2021	OET	2004-05	PARTY	928163	THE APPEAL FILED BY THE DEALER-APPELLANT IS DISMISSED AND THE ORDER OF THE LEARNED ACST IS CONFIRMED.
4	M/S GAYATRI PROJECTS LIMITED, KORAPUT	KORAPUT CIRCLE	AAV(KOR)52/2010-11, DT.28.02.2013	27(VAT) OF 2013-14, DTD.08.10.2021	OVAT	01.04.2006 TO 31.03.2009	STATE	3832208	THE SECOND APPEAL FILED BY THE STATE IS ALLOWED AND THE IMPUGNED ORDERS OF BOTH THE FORUMS BELOW ARE HEREBY SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY TO RECOMPUTE THE TAX LIABILITY OF THE DEALER RESPONDENT WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
5	M/S MAA GIRIJA ISPAT PVT. LTD., SUNDARGARH	SUNDARGARH RANGE	AA.186(RL-II) OF 2006-07, DT.29.05.2007	716 OF 2007-08, DT.26.10.2021	OST	2004-05	PARTY	1058924	THE APPEAL IS ALLOWED IN PARTS
6	M/S ACTION ISPAT & POWER(P) LIMITED, JHARSUGUDA	JHARSUGUDA CIRCLE	AA-39/JSG/VAT/09-10, DT.30.07.2012	184(V)/2012-13, DT.26.10.2021	OVAT	01.04.2005 TO 30.06.2008	PARTY	1423304	THE APPEAL FILED BY THE DEALER-APPELLANT HAS FAILED SUBSTANTANTIALLY BEING DEVOID OF ANY MERIT, HENCE REJECTED AND THE ORDER PASSED BY THE LD. FAA IS UPHELD. CROSS OBJECTION FILED BY THE RESPONDENT IS DISPOSED OF ACCORDINGLY.
7	M/S SURYA KHANIJ, ROURKELA	SUNDARGARH RANGE	AA.62(RL-II C) 2005-06, DT.24.03.2006	56(C) OF 2006-07, DTD.08.10.2021	CST	2002-03	STATE		NO LEGAL INFIRMITY IN THE IMPUGNED ORDER OF THE LEARNED ACST AND APPROVE OF THE SAME. CONSEQUENTLY, NO MERIT IN THE APPEAL MADE BY THE STATE AND DISMISS IT. CROSS OBJECTION FILED BY THE DEALER RESPONDENT IS DISPOSED OF ACCORDINGLY.
8	M/S SHREE SHYAM INDUSTRIES, ROURKELA	ROURKELA I CIRCLE	AA-19/RL-I ET OF 2008-09, DT.30.06.2010	101(ET) OF 2010-11, DT.18.10.2021	OET	2003-04	PARTY	47410	THE APPEAL IS DISMISSED AND THE ORDER OF THE LD. FIRST APPELLATE AUTHORITY STANDS CONFIRMED.

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9	M/S SHREE SHYAM INDUSTRIES, ROURKELA	ROURKELA I CIRCLE	AA-32/RL-I OF 2008-09, DT.30.06.2010	201(ET) OF 2010-11, DT.18.10.2021	OST	2003-04	PARTY	1600000	THE APPEAL IS DISMISSED AND THE ORDER OF THE LD. FIRST APPELLATE AUTHORITY STANDS CONFIRMED.
10	M/S HINDUSTAN SALES(P) LTD., JEYPORE	KORAPUT RANGE	AA(VAT) 48/2014-15, DT.05.10.2015	317(VAT) OF 2015-16, DT.11.10.2021	OVAT	01.04.2007 TO 31.12.2012	PARTY	2742080	THE SECOND APPEAL FILED BY THE DEALER -APPELLANT IS ALLOWED AND THE ORDERS OF THE FORA BELOW ARE HEREBY SET ASIDE. THE MATTER IS REMITTED BACK TO THE ASSESSING AUTHORITY TO EXAMINE THE GENUINENESS OF THE DOCUMENTS TO BE SUBMITTED BY THE DEALER-APPELLANT BEFORE IT AND RECOMPUTE THE TAX LIABILITY OF THE DEALER AFTER GIVING AN OPPORTUNITY OF HEARING TO HIM(DEALER) WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
11	M/S ORITRADE PRIVATE LTD., CUTTACK	CUTTACK II CIRCLE	AA-207/CU-II/2004-05, DT.28.02.2005	906 OF 2005-06, DT.30.09.2021	OST	2000-01	PARTY	2956767	THE APPEAL FILED BY THE DEALER-APPELLANT IS ALLOWED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY CONFIRMING THE ORDER OF ASSESSMENT FOR THE YEAR 2000-01 IS HEREBY SET ASIDE.
12	M/S JAGDEEP BANSAL, BALANGIR	KANTABANJI CIRCLE	AA-31(BP-II)2006-07, DT.15.09.2006	1470 OF 2006-07, DT.08.10.2021	OST	2004-05	STATE	REFUND OF 352016	THE APPEAL PREFERRED BY THE REVENUE IS ALLOWED AND THE ORDER OF THE LD. ACST IS SET ASIDE.THE CASE IS REMANDED BACK TO THE LD. STO TO MAKE RECOMPUTATION OF THE TAX IN THE LIGHT OF THE ABOVE PROVISION OF THE STATUTE AND PASS REASONABLE ORDER ACCORDINGLY AFTER GIVING REASONABLE OPPORTUNITY OF BEING HEARD TO THE DEALER RESPONDENT WITHIN THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
13	M/S SRI KRISHNA ENTERPRISES, BERHAMPUR	GANJAM RANGE	AA(VAT)-62/2014-15, DT.15.10.2015	322 (VAT) OF 2015-16, DT.11.10.2021	OVAT	01.04.2010 TO 31.03.2011	PARTY	1430269	THE SECOND APPEAL FILED BY THE DEALER APPELLANT BEING DEVOID OF MERIT STANDS DISMISSED AND THE IMPUGNED ORDER OF THE FIRST APPELLATE AUTHORITY CONFIRMING THE ORDER OF ASSESSMENT IS HEREBY AFFIRMED. CROSS OBJECTION FILED BY THE STATE RESPONDENT IS DISPOSED OF ACCORDINGLY.
14	M/S MID EAST INTEGRATED STEELS LTD., JAJPUR	JAJPUR CIRCLE	AA.129(CU-III-C) 1999-2000, DT.19.07.2002	111(C )/2004-05, DT.30.09.2021	CST	1997-98	PARTY	8035068	THE APPEAL FILED BY THE DEALER APPELLANT IS REJECTED BEING DEVOID OF ANY MERIT AND THE IMPUGNED ORDER PASSED BY THE LD. FAA FOR THE RELEVANT YEAR IS CONFIRMED. THE CROSS OBJECTION FILED BY THE RESPONDENT STATE IS DISPOSED OF ACCORDINGLY.

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**SINGLE BENCH AND DIVISION BENCH**

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1	M/S TTK PRESTIGE LIMITED, CUTTACK	CUTTACK I CITY CIRCLE	AA-03-CUIC/2016-17, DT.21.08.2019	213(V)/2019, DT.30.09.2021	OVAT	01.04.2012 TO 30.03.2014	PARTY	763953	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 ASSESSING OFFICER 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 CROSS OBJECTION FILED BY THE STATE RESPONDENT IS DISPOSED OF ACCORDINGLY
2	M/S TTK PRESTIGE LIMITED, CUTTACK	CUTTACK I CITY CIRCLE	AA-02-CUIC/2016-17, DT.21.08.2019	107(ET)/2019, DT.30.09.2021	OET	01.04.2012 TO 30.03.2014	PARTY	1930878	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 ASSESSING OFFICER 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 CROSS OBJECTION FILED BY THE STATE RESPONDENT IS DISPOSED OF ACCORDINGLY