

SECOND APPEAL DISPOSAL ORDER STATUS RECEIVED IN SEPTEMBER-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 SIEMENS LTD., ROURKELA	ROURKELA II CIRCLE	AA-57(RL-II) OF 2007-08, DT.31.12.2008, AA-25(RL-II-C) OF 2007-08, DT.31.07.2008	15 OF 2009-10 & 71(C) OF 2008- 09, DT.23.09.2021	OST & CST	2003-04	PARTY	4980455	Resultantly, both the appeals are allowed and the impugned orders passed by the first appellate authority as well as assessing authority under the OST Act as well as CST Act are hereby set aside. The matters are remanded to the assessing authority with a direction to recompute the tax liability of the dealer-appellant as per the observations made in the preceding paragraphs after giving opportunity of hearing to the dealer-appellant to produce all such documents as required to claim the exemption u/s.6(2) of the CST Act as well as other deductions which he is entitled to under law for the material period under dispute and complete the assessments afresh preferably within three months of receipt of this order.
2	M/S NATIONAL ALUMINIUM CO LTD	KORAPUT RANGE	AAE(KOI)16/2001- 2002 Dt11.02.2003	02 ET/2003-04 DT 23.09.2021	OET	2003-04	PARTY	710777	THE APPEAL FILED BY THE DEALER IS ALLOWED ON CONTEST AND THE APPEAL FILED BY THE STATE IS DISMISSED 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 AFTER GIVING THE DEALER A REASONABLE OPPORTUNITY OF BEING HEARD WITHIN A PERIOD OF THREE MONTHS FROM THE DATE OF RECEIPT OF THIS ORDER.
3	M/s TOBACCO DEVELOPMENT & MARKETING CORPORATION,SA MBALPUR	SAMBALPUR RANGE	AA- 11/SAI/VAT/10- 11 DT 27.07.2012	129(V)/2012-13 DT 21.09.2021	OVAT	01.04.2005 TO 31.03.2007	STATE	12857604	The appeal filed by the State is allowed in part so far as imposition of tax on unmanufactured tobacco is concerned. However, the imposition of penalty by the LAO on the tax assessed in his order is deleted for the reasons stated above.
4	M/S INDIAN OIL CORPORATION LTD ,BHUBANESWAR	PURI RANGE	AA-58/2008-09 DT 27.09.2013	186(ET)OF 2013- 14 DT 01.09.2021	OET	01.04.05 TO 31.06.06	STATE	1139394	In the result, the appeal is dismissed and the order of the Ld. Addl. CST stands confirmed. Cross objection is disposed of accordingly.
5	M/S PARAS ENTERPRISES BHUBANESWAR	BHUBANESWAR-I CIRCLE	AA- 10611131100010 7/BH-I/2013-14	332(VAT)OF 2013-14 DT- 09.09.2021	OVAT	2008-09 TO 2010-11	PARTY	1272575	In view of the discussions made above, the appeal filed by the dealer-appellant being devoid of merit stands dismissed and the impugned orders passed by both the forums below raising tax demand of Rs.12,72,575.00 which includes penalty are hereby confirmed.

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6	M/S BHARAT HEAVY ELECTRICAL LTD PARADEEP	CUTTACK-II RANGE CUTTACK	AA-.2768&2769/CUII/ 89-90 DT 31.01.2019	1929 OF 1992-93 DT 15.09.2021	OST/O AST	1988-89	PARTY		The case is remanded to the LAO to re-compute the tax payable by the appellant taking into consideration the observations made herein above and pass fresh order preferably within 3 months of receipt of this order, giving the appellant a reasonable opportunity of being heard. The case is disposed of accordingly.
7	M/S DHANALAXMI TRADERS BERHAMPUR	GANJAM RANGE	AAE-51&52/2009-2010 DT 29.06.2010	174/2010-11 DT 15.09.2021	OET	2003-04	PARTY	548201	THE ASSESSMENT ORDER PASSED BY THE LAO FOR THE IMPUGNED PERIOD IS QUASHED BEING BARRED BY LIMITATION. CONSEQUENTALLY, THE APPEAL ORDER PASSED BY THE LEARNED FIRST APPELLATE AUTHORITY IS SET ASIDE.
8	M/S DHANALAXMI TRADERS BERHAMPUR	GANJAM RANGE	AAE-51&52/2009-2010 DT 29.06.2010	84ET/2010-11 DT 15.09.2021	OET	2004-05	PARTY	558019	THE ASSESSMENT ORDER PASSED BY THE LAO FOR THE IMPUGNED PERIOD IS QUASHED BEING BARRED BY LIMITATION. CONSEQUENTALLY, THE APPEAL ORDER PASSED BY THE LEARNED FIRST APPELLATE AUTHORITY IS SET ASIDE.
9	M/S KANSAL FOOD PRODCUTS BARGARH	SAMBALPUR II CIRCLE	AA-103(SAII) OF 99-2000 DT 22.02.2021	62/2001-02 DT 01.09.2021	CST	1998-99	PARTY	REDUCING THE DEMAND TO RS.121894/- FROM RS.161894/-	The appeal filed by the dealer-appellant is allowed in full and the order passed by the FAA is quashed.
10	M/S PAWAN FOOD PRODCUTS BARGARH	BARGARH CIRCLE	AA-113/BGH/VAT/20 12-13 DT 30.04.2015	88(V)/2015-16 DT 06.09.2021	OVAT	01.04.2007T O 31.03.2012	PARTY	1003350	In the result, the appeal filed by the appellant is rejected being devoid of any merit. As a necessary corollary, the impugned order dtd. 30.04.2015 passed by the Id. FAA in appeal case No.AA-113/BHG/VAT/2012-13 is confirmed and the matter is remitted back to the LAO to re-assess the appellant in the light of the above findings and observations of the Tribunal along with the observations made in the first appellate order and to pass appropriate order as per and according to law, preferably, within a period of three months from the date of receipt of this order after giving the appellant a reasonable opportunity of being heard. The cross objection filed by the Revenue is disposed of accordingly.

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11	M/S SURAJ MINERALS SUNDARGARH	ROURKELA-I CIRCLE	AA-103(RLI)ET/2005-06 DT 19.06.2006	36(ET) OF 2007-08 DT 13.08.2021	OET	2004-05	STATE	538433	In view of the discussion made above, the learned first appellate authority has not committed any illegality in deleting the tax demand of Rs.5,38,433.00 raised by the assessing authority. Accordingly, the appeal filed by the State stands dismissed and the order of the first appellate authority is hereby confirmed.
12	M/S SCAN STEEL LTD SUNDARGARH	ROURKELA-II CIRCLE	AA-1(RL-II-C)/2003-04 DT 30.04.2005	62(C) OF 2005-06 DT 26.08.2021	CST	2001-02	PARTY	2124463	In view of the foregoing discussions, the appeal filed by the dealer-appellant being devoid of merit stands dismissed and the impugned order of the first appellate authority is hereby affirmed.

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SINGLE BENCH AND DIVISION BENCH

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1	M/S MSP METALLICS LTD JHARSUGUDA	SAMBALPUR RANGE	AA-271/JSG/CST/2014-15 DT 31.08.2017	93 (C)/2017-18 DT 20.09.2021	CST	01.04.2012 TO 31.03.2013	STATE	1932253	THE APPEAL FILED BY THE STATE APPELLANT IS DISMISSED ON CONTEST. THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.
2	M/S MSP METALLICS LTD JHARSUGUDA	SAMBALPUR RANGE	AA-107101610000033 /JSG/CST/2014-15 DT 31.08.2017	94 (C)/2017-18 DT 20.09.2021	CST	01.04.2012 TO 31.03.2011	STATE	1082856	THE APPEAL FILED BY THE STATE APPELLANT IS DISMISSED ON CONTEST. THE ORDER OF THE LEARNED FIRST APPELLATE AUTHORITY IS HEREBY CONFIRMED.