

Second Appeal Disposal Status for orders received in September , 2017

FULL BENCH

| Sl No. | Name of Dealer | Range/Circle/A U | First Appeal No. & Date | Second Appeal Number & Date of Order | Act | Period | Second Appeal filed by State/Party | Result of Second Appeal Order | AMOUNT DEMANDED/REF UNDED (BY 1ST APPELLATE AUTHORITY) (IN RS) |
|--------|--|------------------|---|--|-----|----------------------------|------------------------------------|--|---|
| 1 | M/S.JYOTE MOTORS (P) LIMITED | BHUBANESWAR-I | AA-19/BH-I/2003-2004 DT.29.10.2003 | 2158/2003-2004 DT.22.09.2017 | OST | 2001-2002 | PARTY | APPEAL DISMISSED , ORDER OF ACST CONFIRMED | ASSESSMENT DEMAND REDUCED |
| 2 | M/S.MADANLAL TRADING (P) LIMITED | BHUBANESWAR-II | AA-128/BHIII/08-09 DT.16.09.2009 | 457/2009-2010 DT.13.09.2017 | OST | 2003-2004 | PARTY | THE FIRST APPEAL ORDER SET ASIDE | 19,31,537 |
| 3 | M/S.RAMAKANT JENA | BHUBANESWAR-II | AA-79, 78, BH II/ 2006-07 DT. 10.07.2006 & AA224/ BH II/2006-07 DT.04.11.2006 | 1117/06-07,1144/06-07 & 1878/06-07 DT.16.09.2017 | OST | 1998-99,2002-03 & 2003-04 | PARTY | APPEALS DISMISSED | 4,53,017 , 3,63,609,49 AND 5,46,460 |
| 4 | M/S.MEHER'S HANNDLOOM (P) LTD. | BHUBANESWAR-II | AA ET-132/BH-II/2008-2009 DT.23.11.2009 | 45ET/2010-2011 DT.20.09.2017 | OET | 2003-2004 | STATE | THE FIRST APPEAL ORDER SET ASIDE | ASSESSMENT ORDER REVERSED |
| 5 | M/S. AQUAMALL WATER SOLUTIONS LIMITED | BHUBANESWAR-IV | AA-9/OST/BHIV/2009-10 ,AA-10/OST/BHIV/2009-10,AA-101/BHII/2007-08 DT.22.07.2009 | 291,440,292,441,293, 442/2009-10, 31.08.17 | OST | 2001-02,2002-03, & 2003-04 | PARTY/STATE | APPEALS OF THE DEALER ALLOWED AND THOSE OF THE STATE DISMISSED | 11,88,499 , 17,10,458 AND 15,47,199 |
| 6 | M/S.THE ASSOCIATED CEMENT COMPANIES LIMITED. | CUTTACK-II | AA-67/CU-II/2003-2004 DT.24.01.2004 | 142/2004-2005 DT.30.08.2017 | OST | 2000-01 | PARTY | ORDER OF ACST SET ASIDE, MATTER REMANDED TO ACST FOR FRESH CONSIDERATI | 28,04,289 |

| SI No. | Name of Dealer | Range/Circle/A U | First Appeal No. & Date | Second Appeal Number & Date of Order | Act | Period | Second Appeal filed by State/Party | Result of Second Appeal Order | AMOUNT DEMANDED/REFUNDED (BY 1ST APPELLATE AUTHORITY) (IN RS) |
|--------|---|------------------|--|---|-----|--------------------------------------|------------------------------------|--|---|
| 7 | M/S.ORICLEAN PRIVATE LIMITED | CUTTACK-II | AA-526/CUII/03-04 DT.27.03.2004 | 1129/04-05 DT.31.01.2017 | OST | 1999-2000 | PARTY | APPEAL ALLOWED, ASSESSMENT ORDER QUASHED | 1,25,09,239 |
| 8 | M/S.BHARAT HEAVY PLATE AND VESSELS LTD. | DHENKANAL | AA-277/DL/2004-05 & AA-27/AL/2008-09 DT.22.03.2013 | 26, 33,28 & 35 OF 2013-2014 DT.14.09.2017 | OST | 2000-01,2004-05 | PARTY/STATE | FIRST APPEAL ORDERS SET ASIDE, REMITTED TO ASSESSING AUTHORITY | ASSESSMENT DEMAND REDUCED |
| 9 | M/S.ANDHRA CEMENTS LIMITED | GANJAM I | AA-588/2005-2006 ,AA-589/05-06,AA-85/05-06,AA-590/05-06 DT.06.09.2006 | 1403,1404,1405 & 1406 OF 2006-07 DT.30.08.2017 | OST | 1999-2000,2000-01,2001-02 &2002-2003 | STATE | APPEALS DISMISSED | ASSESSMENT ORDERS SET ASIDE |
| 10 | M/S.AMARNATH MISHRA AND CO | GANJAM-III | AA-C-53/06-07 DT.16.12.2008 | 87C/2008-2009 DT.22.09.2017 | CST | 2003-2004 | PARTY | APPEAL DISMISSED | 10,41,679 |
| 11 | M/S.NEELACHAL CARBO METALICKS (P) LIMITED | JAJPUR | AA-181/CUIII-ET/05-06 DT.27.12.2005 | 365ET/2005-06 DT.30.08.2017 | ET | 2003-04 | PARTY | APPEAL DISMISSED | 29,94,296 |
| 12 | M/S.OCL INDIA LIMITED | ROURKELLA-II | AA70/RLIIC/03-04 DT.22.02.2005 | 25C/05-06 DT.31.08.2017 | CST | 2002-03 | PARTY | APPEAL ALLOWED, ORDER OF ACST QUASHED | 13,50,072 |
| 13 | M/S.OCL INDIA LIMITED | ROURKELA-II | AA-142(RLII-ET)/2004-2005 DT.22.02.2005 | 57ET/2005-2006 DT.31.08.2017 | OET | 2002-2003 | PARTY | APPEAL ALLOWED IN PART, ORDER OF ACST SET ASIDE, REMANDED TO STO FOR COMPUTATION | 3,42,722 |
| 14 | M/S.LOTUS ORANGE | ROURKELA-II | AA-4&8 (RL-II)/2002-2003 DT.18.11.2003 | 224C/2003-2004 DT.30.08.2017 | CST | 1998-99 | PARTY | APPEAL DISMISSED | 13,05,194 |

| SI No. | Name of Dealer | Range/Circle/A U | First Appeal No. & Date | Second Appeal Number & Date of Order | Act | Period | Second Appeal filed by State/Party | Result of Second Appeal Order | AMOUNT DEMANDED/REF UNDED (BY 1ST APPELLATE AUTHORITY) (IN RS) |
|--------|--|------------------|---|--------------------------------------|-----|------------------------|------------------------------------|--|--|
| 15 | M/S.OCL INDIA LIMITED | ROURKELA-II | AA-427(RL-II)/2003-2004 DT.22.02.2005 | 395/05-06 DT.31.08.2017 | OST | 2002-2003 | PARTY | APPEAL ALLOWED IN PART, ORDER OF ACST SET ASIDE, REMANDED TO STO FOR COMPUTATION | 19,83,704 |
| 16 | M/S.BHARAT HEAVY PLATE AND VESSELS LTD. | ROURKELA-II | AA-337-340(RL-II)/1993-1994 DT.31.07.2003 | 4 & 5/2003-2004, 30.08.17 | OST | 1991-92 &1992-93 | STATE | ORDER OF ACST SET ASIDE, BOTH CASES REMANDED BACK TO ASSESSING AUTHORITY | ASSESSMENT DEMAND REDUCED |
| 17 | M/S.SUPREME MINERALS AND CHEMICALS INDUSTRIAL ESTATE | ROURKELA-II | AA-143(RL-II)/2004-05 DT.31.03.2005 | 424/05-06 DT.24.08.2017 | OST | 2000-01 | PARTY | APPEAL DISMISSED, ORDER OF ACST CONFIRMED | 2368465.48 |
| 18 | M/S.BHARAT HEAVY PLATE AND VESSELS LTD. | ROURKELA-II | AA-337-340/RLII/1993-94 DT.31.07.2003 | 4 & 5 /2003-2004 DT.30.08.2017 | OST | 1992-1993 | PARTY | ORDER OF ACST SET ASIDE & BOTH CASES REMANDED TO AO | ASSESSMENT DEMAND REDUCED IN PART |
| 19 | M/S.BHARAT HEAVY PLATE AND VESSELS LTD. | ROURKELA-II | AA-337-340/RLII/1993-94 DT.31.07.2003 | 1637 & 1638/03-04 DT.30.08.2017 | OST | Q.E.03/1990 &1990-1991 | PARTY | APPEAL DISMISSED | ASSESSMENT DEMAND REDUCED IN PART |
| 20 | M/S.OCL INDIA LIMITED | ROURKELA-II | AA-104(RLII)ET/01-02 DT.22.02.2003 | 55ET/05-06 DT.30.08.2017 | OET | 2000-2001 | PARTY | APPEAL ALLOWED IN PART, ORDER OF ACST MODIFIED | ADDITIONAL TAX DEMAND REDUCED |

| SI No. | Name of Dealer | Range/Circle/A U | First Appeal No. & Date | Second Appeal Number & Date of Order | Act | Period | Second Appeal filed by State/Party | Result of Second Appeal Order | AMOUNT DEMANDED/REFUNDED (BY 1ST APPELLATE AUTHORITY) (IN RS) |
|--------|--------------------------------------|------------------|--|--------------------------------------|------|---------------------|------------------------------------|---|--|
| 21 | M/S.SARVESH REFRACTORIES (P) LIMITED | ROURKELA-II | AA-61/RLIIC/03-04 DT.30.08.2005 | 115C/05-06 | CST | 2001-02 | STATE | APPEAL ALLOWED, ORDER OF ACST DISMISSED & THAT OF THE STO CONFIRMED | 1,27,880 (RAFUND) |
| 22 | M/S.OCL INDIA LIMITED | ROURKELA-II | AA-375/RL-II/2001-02 DT.23.02.2003 | 1541/2003-2004 DT.30.08.2017 | OST | 2000-2001 | PARTY | APPEAL ALLOWED IN PART, ORDER OF ACST MODIFIED | 90,84,085 |
| 23 | M/S.OCL INDIA LIMITED | ROURKELA-II | AA-63(RLII C) OF 2001-02, 30.08.2017 | 90 (C) OF 2003-04 | CST | 2000-2001 | PARTY | APPEAL DISMISSED, ORDER OF ACST CONFIRMED | 6,02,569 |
| 24 | M/S.MOINUDDIN AHMAD AND ISRAR AHMAD | SAMBALPUR-II | AA-61/SAII/2003-2004 DT.28.02.2005 | 359/05-06 DT.29.08.2017 | OST | 2000-01 | STATE | APPEAL DISMISSED, ORDER OF ACST CONFIRMED | 1065825 |
| 25 | M/S.MOINUDDIN AHMAD AND ISRAR AHMAD | SAMBALPUR-II | AA-546/SA-II/05-06 DT.10.10.06 | 1622/06-07 DT.31.08.2017 | OST | 2003-2004 | PARTY | APPEAL ALLOWED | 15,45,161 |
| 26 | M/S.MOINUDDIN AHMAD AND ISRAR AHMAD | SAMBALPUR-II | AA-547/SA-II/05-06 DT.09.10.06 | 1623/06-07 DT.31.08.2017 | OST | 2004-05 | PARTY | APPEAL ALLOWED | 21,32,135 |
| 27 | M/S.LAFARAGE INDIA LIMITED | SAMBALPUR-II | AA-525(SA-I)/06-07 DT.29.10.07 | 1271/07-08 DT.16.09.17 | OST | 2003-2004 | PARTY | APPEAL ALLOWED IN PART | ASSESSMENT DEMAND CONFIRMED |
| 28 | M/S.MOINUDDIN AHMAD AND ISRAR AHMAD | SAMBALPUR RANGE | AA--206/BGH/VAT/2007-2008 DT.11.11.2008 | 160V/2008-2009 DT.31.08.2017 | OVAT | 01.04.05-31.01.2006 | PARTY | APPEAL ALLOWED IN PART, ORDER OF ACST SET ASIDE, REMANDED TO STO | 1,35,017 |

| SI No. | Name of Dealer | Range/Circle/A U | First Appeal No. & Date | Second Appeal Number & Date of Order | Act | Period | Second Appeal filed by State/Party | Result of Second Appeal Order | AMOUNT DEMANDED/REF UNDED (BY 1ST APPELLATE AUTHORITY) (IN RS.) |
|------------------------------------|---|-------------------|---|--------------------------------------|------|----------------------------|------------------------------------|--|---|
| DIVISION & SINGLE BENCH | | | | | | | | | |
| 1 | M/S.MC.DOWELL AND CO LIMITED | A/U KHURDA | AA-49/PUIIK/2002-2003 DT.30.06.2003 | 1439/2003-2004 DT.30.08.2017 | OST | 1998-1999 | STATE | MATTER REMANDED TO 1ST APPELLATE AUTHORITY FOR ADMISSION OF APPEAL | NIL |
| 2 | M/S. JAGANNATH ELECTONICS | A/U TALCHER | AA-106211521000001 DT.24.09.2016 | 234V/2016-2017 DT.23.09.2017 | OVAT | 01.06.2008- 31.03.2011 | PARTY | APPEAL DISMISSED | 157885 |
| 3 | M/S. SHREE AGENCIES | ANGUL | AA-106211521000012 DT.22.08.2016 | 270V/2016-2017 DT.26.09.2017 | OVAT | 01.04.2011- 31.03.2013 | PARTY | 1ST APPEAL ORDER SET ASIDE, MATTER REMITTED TO AO | |
| 4 | M/S. SHREE BALAJEE INDUSTRIES | ANGUL | AA-46/ET/2012-2013 DT.02.05.2013 | 95ET/2013-2014 DT.05.09.2017 | OET | 01.04.2005- 30.09.2010 | STATE | APPEAL DISMISSED | ASSESSMENT ORDER SET ASIDE |
| 5 | M/S. RAMAZANALI AND SONS | ANGUL RANGE | AA-106211521000010 DT.08.06.2016 | 198V/2016-2017 DT.26.09.2017 | OVAT | 01.04.2012- 31.03.2014 | STATE | APPEAL DISMISSED | ASSESSMENT REDUCED TO RETURN FIGURE |
| 6 | M/S. UTKAL POLYWEAVE INDUSTRIES (P) LIMITED | BALASORE | AA-23/BA/2006-07 DT.02.01.2008 | 173/08-09 DT.18.09.2017 | OST | 2003-2004 | STATE | APPEAL DISMISSED | 234655 |
| 7 | M/S. TRIBENI ENGINEERS | BARBIL | AA-10610150000228 /2015-2016 DT.21.04.2016 | 34V/2016-2017 DT.23.09.2017 | OVAT | 01.04.2012- 31.03.2014 | PARTY | APPEAL DISMISSED | 1127472 |
| 8 | M/S. FAIR DEAL | BHUBANESWAR RANGE | AA-106221420000180 DT.31.01.2015 | 52V/2015-2016 DT.22.09.2017 | OVAT | 04/2011- 03/2013 | STATE | MATTER REMANDED TO AO | NIL |
| 9 | M/S.BICHITRANANDA DASH | BHUBANESWAR RANGE | AA-1062214220000178 DT.31.01.2015 | 53V/2015-2016 DT.26.09.2017 | OVAT | | STATE | APPEAL DISMISSED | 73046 |
| 10 | M/S. TRISHUL TREAD (P) LTD., | BHUBANESWAR-I | AA-340/BH-I/2004-2005 DT.13.04.2006 | 805/2006-2007 DT.21.09.2017 | OST | 2002-2003 | STATE | APPEAL DISMISSED | |
| 11 | M/S. SIGN-EX STICKERS AND GRAPHICS | BHUBANESWAR-I | AA-108111311000057/OET/BH-I/ DT.30.06.2015 | 128ET/2015-2016 DT.26.09.2017 | OET | 01.04.2010- 31.12.2011 | STATE | APPEAL DISMISSED | 29358 |
| 12 | M/S. ASHOK INDUSTRIES LIMITED | BHUBANESWAR-I | AA-106221211000105 DT.27.11.2013 | 312V/2013-2014 DT.26.09.2017 | OVAT | 01/10/2008 - 31/07/2011 | PARTY | REMANDED TO STO | 723528 |

| SI No. | Name of Dealer | Range/Circle/A U | First Appeal No. & Date | Second Appeal Number & Date of Order | Act | Period | Second Appeal filed by State/Party | Result of Second Appeal Order | AMOUNT DEMANDED/REFUNDED (BY 1ST APPELLATE AUTHORITY) (IN RS) |
|--------|--|------------------|--|--|------|---------------------------|------------------------------------|--|---|
| 13 | M/S. MAHAVIR FERILISERS AND PESTICIDES | BHUBANESWAR-I | AA-106221522000063 DT.22.04.2015 | 182V/2015-2016 DT.04.09.2017 | OVAT | 01.04.2011- 31.03.2013 | STATE | APPEAL DISMISSED | ASSESSMENT ORDER SET ASIDE |
| 14 | M/S. J.K.MEDICAL SYSTEM | BHUBANESWAR-I | AA-108221422000083 DT.30.06.2014 | 169ET/2014-2015 DT.07.09.2017 | OET | 01.11.2007- 30.11.2012 | STATE | APPEAL DISMISSED | 17,96,162 (REFUND) |
| 15 | M/S. SINGH MOTORS | BHUBANESWAR-I | AA-317/BH-I/2004-2005 DT.06.11.2010 | 15/2011-2012 DT.11.09.2017 | OST | 2003-2004 | PARTY | APPEAL ALLOWED IN PART | 11480 |
| 16 | M/S. SARTHAK ENTERPRISES | BHUBANESWAR-I | AAET-267/BH-I/2005-2006 DT.12.10.2007 | 234E/2007-2008 &269E/2007-2008 DT.08.09.2017 | OET | 2002-03 | PARTY & STATE | APPEALS DISMISSED | 15008 |
| 17 | M/S. SARTHAK ENTERPRISES | BHUBANESWAR-I | AAET-263/BH-I/2005-2006 DT.08.09.2007 | 232E/2007-2008 & 274ET/2007-2008 DT.08.09.2017 | OET | 2000-2001 | PARTY & STATE | APPEALS DISMISSED | 1800 |
| 18 | M/S. SARTHAK ENTERPRISES | BHUBANESWAR-I | AAET-269/BH-I/2005-2006 DT.12.10.2007 | 270E/2007-2008 DT.08.09.2017 | OET | 2003-2004 | STATE | APPEAL DISMISSED | 9 |
| 19 | M/S. SARTHAK ENTERPRISES | BHUBANESWAR-I | AA-262/BH-I/2005-2006 DT.12.10.2007 | 1145/2007-2008 DT.08.09.2017 | OST | 2000-01 | PARTY | APPEAL DISMISSED | 17600 |
| 20 | M/S. RAJDHANI LUBE | BHUBANESWAR-I | AA-1061110110000088 DT.30.06.2011 | 163V/2011-2012 DT.11.09.2017 | OVAT | 01.04.2005- 31.10.2009 | PARTY | APPEAL ALLOWED, ORDER OF DCST SET ASIDE | 67109 |
| 21 | M/S. EICHER MOTORS LIMITED | BHUBANESWAR-II | AAV-165/2012-2013 DT.28.02.2015 | 329V/2015-2016 DT.30.08.2017 | OVAT | 04/2007- 03/2010 | PARTY | APPEAL DISMISSED | 233327 |
| 22 | M/S. NEW KHADI NIKETAN | BHUBANESWAR-II | AA-108221322000052 DT.30.09.2014 | 205ET/2014-2015 DT.22.09.2017 | OET | 01.04.2006- 30.09.2011 | STATE | APPEAL ALLOWED IN PART | ASSESSMENT ORDER SET ASIDE |
| 23 | M/S. MANGALCHAND TELECOM 9P) LIMITED | BHUBANESWAR-II | AAET-4/BH-II/2006-2007 DT.10.10.2006 | 308ET/2006-2007 DT.12.09.2017 | OET | 2002-2003 | PARTY | APPEAL DISMISSED | 30845 |
| 24 | M/S. MANGALCHAND TELECOM (P) LIMITED | BHUBANESWAR-II | AAET-8/BH-II/2006-2007 DT.10.10.2006 | 310ET/2006-2007 DT.12.09.2017 | OET | 2004-2005 | PARTY | APPEAL DISMISSED | 24468 |
| 25 | M/S. MANGALCHAND TELECOM (P) LIMITED | BHUBANESWAR-II | AAET-6/BH-II/2006-2007 DT.10.10.2006 | 309ET/2006-2007 DT.12.09.2017 | OET | 2003-2004 | PARTY | APPEAL DISMISSED | 34883 |
| 26 | M/S. 4S INTERIOR | BHUBANESWAR-III | AA-106221322000079 DT.30.10.2014 | 365V/2014-2015 DT.22.09.2017 | OVAT | 02.02.2010- 30.09.2012 | STATE | APPEAL DISMISSED | NIL |
| 27 | M/S.R.K.EMTERPRISES | BHUBANESWAR-IV | AA-1066221422000147 | 380V/2014-2015 DT.29.11.2014 | OVAT | 01.04.2011- 31.03.2013 | PARTY | APPEAL ALLOWED | 15,885 |
| 28 | M/S. MAA TARINI TRDERS | BHUBANESWAR-IV | AA106111211000255 DT.19.03.2015 | 101V/2015-2016 DT.21.09.2017 | OVAT | 04/2011 TO 03/2012 | STATE | APPEAL ALLOWED IN PART | 103626 |

| SI No. | Name of Dealer | Range/Circle/A U | First Appeal No. & Date | Second Appeal Number & Date of Order | Act | Period | Second Appeal filed by State/Party | Result of Second Appeal Order | AMOUNT DEMANDED/REF UNDED (BY 1ST APPELLATE AUTHORITY) (IN RS) |
|--------|-----------------------------------|-------------------|---|---|------|--------------------------------|------------------------------------|---|--|
| 29 | M/S. SIDHARTH ELECTIC CORPORATION | CUTTACK I WEST | AAET-1/CUIW/2011-2012 DT.04.11.2013 | 221ET/2013-2014 DT.20.09.2017 | OET | 04.10.2005-31.01.2009 | PARTY | APPEAL ALLOWED | 50675 |
| 30 | M/S. GUJRAT CO-OPERATIVE | CUTTACK I WEST | AA-352/CUIW/2006-2007 DT.31.12.2007 | 21/2008-2009 DT.29.08.2017 | OST | 2002-03, 2003-2004 | PARTY | APPEAL DISMISSED | PENALTY DELETED |
| 31 | M/S. PRAVEEN HARDWARE AND STEELS | CUTTACK-I CENTRAL | AAV-53/CUIC/2013-2014 DT.29.02.2016 | 57V/2016-2017 DT.01.09.2017 | OVAT | 01.04.2011-30.06.2011 | STATE | APPEAL ALLOWED, ORDER OF JCST SET ASIDE | PENALTY REDUCED |
| 32 | M/S. PRAVEEN HARDWARE AND STEELS | CUTTACK-I CENTRAL | AAV-54/CUIC/2013-2014 DT.29.02.2016 | 56V/2016-2017 DT.01.09.2017 | OVAT | 31.12.09, 01.04.10 TO 31.01.11 | STATE | APPEAL ALLOWED | PENALTY REDUCED |
| 33 | M/S. RANBAXY LABORATORIES LIMITED | CUTTACK-I EAST | AA-108101510000213/2015-2016 DT.30.09.2015 | 143ET/2015-2016 DT.08.09.2017 | OET | 01.04.2007-31.03.2010 | PARTY | APPEAL SUCCEEDS | 4085754 |
| 34 | M/S. UTKAL GALVANISER LIMITED | CUTTACK-II | AA-23/CUC-II/2004-2005 DT.31.11.2004 | 142C/2004-2005 DT.20.09.2017 | CST | | PARTY | APPEAL DISMISSED EX-PARTE | APPEAL REJECTED |
| 35 | M/S. MAHANADI COAL FIELDS LIMITED | DHENKANAL | AA-201,202 & 203/DL/1996-1997 DT.22.03.2006 | 590 & 591/2006-2007 DT.15.09.2017 | OST | 1991-1992 & 1993-1994 | PARTY | APPEAL FAILS | REASSESSMENT ORDER CONFIRMED |
| 36 | M/S. M.V. INTERNATIONAL LIMITED | JAJPUR | AA-238/CU-IIIET//2011-2012 DT.18.06.2012 | 72ET/2012-2013 DT.21.09.2017 | OET | 2004-2005 | STATE | APPEAL DISMISSED | ASSESSMENT ORDER SET ASIDE |
| 37 | M/S. RUNGTA MINES LIMITED | JAJPUR RANGE | AA-91E/ACST/J/2010-2011 DT.31.10.2012 | 32ET/2013-2014 DT.20.09.2017 | OET | 01.04.2005-31.03.2006 | STATE | APPEAL DISMISSED | ASSESSMENT ORDER SET ASIDE |
| 38 | M/S. PADHADIMATA RICE MILL | KANTABANJI | AA-2(BPC-II)/2011-2012 DT.14.12.2011 | 131C/2012-2013 & 263VAT/2012-2013 DT.21.09.2017 | CST | 01.04.2006-31.12.2006 | STATE | APPEAL DISMISSED | ASSESSMENT QUASHED |
| 39 | M/S. UTKAL MINERALS (P) LIMITED | KEONJHAR | AA-336KJ/2010-2011 DT.24.12.2013 | 45VAT/2014-2015 DT.06.09.2017 | OVAT | 01.04.2008-31.03.2009 | STATE | 1ST APPEAL ORDER SET ASIDE, MATTER REMANDED BACK TO STO | NIL |

| SI No. | Name of Dealer | Range/Circle/A U | First Appeal No. & Date | Second Appeal Number & Date of Order | Act | Period | Second Appeal filed by State/Party | Result of Second Appeal Order | AMOUNT DEMANDED/REF UNDED (BY 1ST APPELLATE AUTHORITY) (IN RS) |
|--------|------------------------------------|------------------|---|--------------------------------------|------|---------------------------|------------------------------------|---|--|
| 40 | M/S. UTKAL MINERALS (P) LIMITED | KEONJHAR | AA-338KJ(ET)/2010-2011 DT.24.12.2013 | 19ET/2014-2015 DT.06.09.2017 | OET | 01.04.2008- 31.03.2009 | STATE | 2nd APPEAL ORDER SET ASIDE, MATTER REMANDED BACK TO STO | NIL |
| 41 | M/S. N.K.BHOJANI(P) LTD | KEONJHAR | AA-328/KJ/2005-2006 DT.26.09.2006 | 1939/2006-2007 DT.26.09.2006 | OST | 2002-2003 | STATE | STO TO RE ASSESS THE TAX LIABILITY | REMANDED FOR FRESH ASSESSMENT |
| 42 | M/S. R.B. CONTRACTORS | KORAPUT | AAV-(KOR)09/2015-2016 DT.15.12.2015 | 382V/2015-2016 DT.31.08.2017 | OVAT | 01.04.2011- 31.03.2013 | PARTY | APPEAL ALLOWED IN PART | 556215 |
| 43 | M/S. CHOUDESWARI CASHEW INDUSTRIES | KORAPUT | AAC-(KOR)05/2015-2016 DT.20.08.2015 | 106C/2015-2016 DT.05.09.2017 | CST | 01.04.2008- 31.03.2010 | STATE | APPEAL ALLOWED IN PART, REMANDED TO DCST | 60048 |
| 44 | M/S. HEERA TRADERS | KORAPUT | AA-(KOI)-197/06-07 DT.30.11.2007 | 1300/07-08 DT.28.08.2017 | OST | 2003-2004 | STATE | APPEAL DISMISSED | 64961 |
| 45 | M/S. LOKANATH ENTERPRISES | KORAPUT | AAV(KOR)24/2014-2015 DT.21.07.2015 | 239V/2015-2016 DT.31.08.2017 | OVAT | 01.04.2012- 30.09.2013 | PARTY | APPEAL DISMISSED | 499995 |
| 46 | M/S.SUBHALAXMI CASHEW INDUSTRIES | KORAPUT | AAE(KOR)15/2014-2015 DT.08.04.2015 | 52ET/2015-2016 DT.05.09.2017 | OET | 01.12.2007- 31.12.2012 | STATE | APPEAL ALLOWED | NIL |
| 47 | M/S. RADHA KRISHNA ENTERPRISES | KORAPUT | AAV-KOR/12/2016-2017 DT.30.08.2016 | 210V/2016-2017 DT.31.08.2017 | OVAT | 01.04.2013- 30.06.2014 | PARTY | APPEAL ALLOWED IN PART, ORDER OF JCST MODIFIED | 995856 |
| 48 | M/S. HANUMAN CASHEW INDUSTRY | NABARANGPUR | AAV-(NGP)46/2013-2014 DT.16.06.2014 | 188V/2014-2015 DT.28.08.2017 | OVAT | 01.04.2007- 31.01.2013 | PARTY | APPEAL DISMISSED | 117546 |
| 49 | M/S. HANUMAN CASHEW INDUSTRY | NABARANGPUR | AAC-(NGP)08/2013-20164 DT.30.05.2014 | 44C/2014-2015 DT.28.08.2017 | CST | 01.04.2011- 31.01.2013 | PARTY | APPEAL ALLOWED IN PART, ORDER OF DCST SET ASIDE | 845964 |
| 50 | M/S. MAA KHADIA CASHEW INDUSTRIES | NABARANGPUR | AAE-(NGP)10/2015-2016 DT.29.12.2015 | 188ET/2015-2016 DT.04.09.2017 | OET | 01.04.2012- 31.03.2014 | STATE | APPEAL ALLOWED | NIL |

| SI No. | Name of Dealer | Range/Circle/A U | First Appeal No. & Date | Second Appeal Number & Date of Order | Act | Period | Second Appeal filed by State/Party | Result of Second Appeal Order | AMOUNT DEMANDED/REFUNDED (BY 1ST APPELLATE AUTHORITY) (IN RS) |
|--------|---|------------------|---|--------------------------------------|------|-----------|------------------------------------|--|---|
| 51 | M/S. MAA UTTARAYANI ROLLER FLOUR MILL (P) LIMITED | PURI RANGE | AAV-09/2007-2008 DT.31.12.2015 | 111V/2016-2017 DT.04.09.2017 | OVAT | 2005-2006 | PARTY | APPEAL ALLOWED IN PART, 1ST APPEAL ORDER SET ASIDE | 249440 |
| 52 | M/S.INDERSON CONSTRUCTIONS | PURI-I | AA-364(PUI)/2004-2005 DT.19.07.2005 | 1387/2005-2006 DT.16.09.2017 | OST | 1990-1991 | STATE | APPEAL DISMISSED | 8654 |
| 53 | M/S. UTKAL MOULDERS | ROURKELA-II | AA-13(RL-II-C)/2002-2003 DT.09.12.2003 | 218C/2003-2004 DT.14.09.2017 | CST | 2000-2001 | PARTY | APPEAL DISMISSED | 1984448 |
| 54 | M/S. BHAGAWAT MOTORS STORES | SAMBALPUR-I | AA-97/SAI/OST/2008-09 DT.14.08.2009 | 415/2009-2010 DT.28.08.2017 | OST | 2004-2005 | PARTY | APPEAL FAILS | 7294 |
| 55 | M/S. BIPIN BIHARI SENAPATI | SAMBALPUR-II | AA-62 (SA-II) /2001-02 DT.27.03.2004 | 1183/2004-2005 DT.18.09.2017 | OST | 1997-1998 | PARTY | APPEAL DISMISSED | 12694 |