

**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**STREV No.52 of 2007**

***M/s. Jagannath Electricals, Bhadrak*** .... ***Petitioner***

None

*-versus-*

***State of Odisha represented by*** .... ***Opposite Party***  
***Commissioner of Sales Tax, Cuttack***

Mr. S. S. Padhy, ASC

**CORAM:**  
**THE CHIEF JUSTICE**  
**JUSTICE R. K. PATTANAİK**

**Order No.**

**ORDER**  
**24.02.2022**

05. 1. None appears for the Petitioner.
2. Heard Mr. S. S. Padhy, learned Additional Standing Counsel for the Revenue Department.
3. In view of the order dated 24<sup>th</sup> November, 2021 in STREV Nos.351 and 352 of 2008 (***M/s. Akhandalmani Barunai Electricals, Bhadrak v. State of Orissa represented by Commissioner of Sales Tax, Cuttack***), the question framed by this Court by its order dated 29<sup>th</sup> July, 2009 is answered in favour of the Petitioner-Assessee and against the Department.
4. The STREV is accordingly disposed of.

***(Dr. S. Muralidhar)***  
***Chief Justice***

***(R. K. Pattanaik)***  
***Judge***