IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 160 of 2007

M/s. Ramlal Oil Industries .... ***Petitioner***

Mr. Sidhartha Ray, Advocate

-versus-

State of Orissa .... ***Opposite Party***

Mr. Sunil Mishra, Addl. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
13.04.2022

Order No.	
11.	1. The question that arises for consideration in the present revision petition, which arises from an order dated 5th January 1995 of the Orissa Sales Tax Tribunal in S.A. No.2912 of 1991-92 is similar to the question that has been framed and answered by this Court in its order dated 28th March 2022 in STREV No.159 of 2007 (*M/s. K.R. Oil Industries of Dhanamandal vs. State of Odisha and others*).
	2. In fact, the said STREV No.159 of 2007 also arose from a similar order dated 5th January 1995 of the Orissa Sales Tax Tribunal. The question, viz., whether the Tribunal was justified in holding that Section 5(3) of the CST Act was not attracted, was answered in favour of the Department and against the Assessee. The question is answered likewise in the present petition as well.
	3. The revision petition is disposed of.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

S. Behera