IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.149 of 2014

M/s. Rani Satte Roller Flour Mill, Sambalpur .... ***Petitioner***

Mr. B. P. Mohanty, Advocate

-versus-

State of Orisha .... ***Opposite Party***

Mr. Sunil Mishra, Standing Counsel for the Revenue Department

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

ORDER

Order No. **22.11.2022**

03. 1. Admit.

2. The following questions are framed for consideration:

> "B. Whether the Tribunal is justified in confirming levy of tax @ 4% on the sale of cattle feed during the period from 01.04.2005 to 30.06.2006?
>
> D. Whether the cattle feed as sold by the Petitioner was all along exempted from taxation as per Entry 3 of Schedule-A?"

3. Both the aforementioned questions are answered in favour of the Assessee and against the Revenue by the judgment of this Court in ***State of Odisha v. M/s. Geetashree Industries*** (the decision dated 2nd August, 2022 in STREV No.31 of 2011). Accordingly, the impugned order of the Tribunal dated 30th June, 2014 is set aside.

4. The revision petition is allowed.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

M. Panda