IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 71 of 2013

State of Odisha	....	***Petitioner***
		Mr. S.S.Padhy, ASC for (CT)

-versus-

M/s. Sidarth Motors	....	***Opposite Parties***

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

Order No. **ORDER**
18.07.2022

04. 1. Despite service of Notice none appears for the Opposite Party.

2. The present petition by the Department arises from an order dated 28th April, 2013 of the Orissa Sales Tax Tribunal, Cuttack (Tribunal) allowing in S.A. No. 1067 of 2005-06.

3. Admit. Following question is framed for consideration:

> "Whether on the facts and in the circumstances of the case, the finding of the Tribunal that "helmet" would fall within the scope of Entry 167 of list of goods subject to sales tax under Section 5 the Odisha Sales Tax Act, 1947 is erroneous?"

4. In view of the order passed by this Court in today in STREV No.59 of 2013 (*M/s. Anand Auto-v. State of Odisha*) the above

question is answered in the affirmative i.e. in favour of the Department and against the Assessee.

5. The revision petition is allowed in the above terms. The impugned order of the Tribunal is set aside.

(Dr. S. Muralidhar)
Chief Justice

(R.K.Pattanaik)
Judge

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