IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.87 of 2013

State of Odisha	....	***Petitioner***
		Mr. Sunil Mishra, A.S.C.
	-versus-	
M/s. Jay Jagannath Enterprises	....	***Opposite Party***

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

ORDER
22.11.2022

Order No.

02. 1. In the impugned order the Tribunal has held that Section 43(1) can be invoked only if the Dealer is initially assessed under Sections 39, 40, 42 or 44 of the Odisha Value Added Tax Act, 2004 (OVAT Act). The said issue already stands decided against the Department in STREV No.64 of 2016 (***M/s. Keshab Automobiles v. State of Orissa)***

2. In that view of the matter, the Court is not inclined to entertain the present revision petition and it is dismissed as such.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

AKPradhan