IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.27 of 2015

State of Odisha .... ***Petitioner***

Mr. Susant Kumar Pradhan, Addl. Standing Counsel for CT & GST

-versus-

M/s. Shanti Rice Mill .... ***Opposite Party***

Mr. B.P. Mohanty, Advocate

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
24.11.2022

Order No.

04.

1. Heard.

2. Admit.

3. The following question of law is framed for consideration:

"Whether on the facts and in the circumstances of the case, the order of the learned Odisha Sales Tax Tribunal is fallacious as it came to hold that the dealer is entitled to claim input tax credit on purchases of "components" and "spare parts" prior to 01.06.2008*, i.e.,* the date of effect appointed by the State Government in Finance Department *vide* Notification No. 27252-CTA-11/2007/F. [SRO No. 248/2008], dated 28th May, 2008 in exercise of Section 1(2) of the OVAT (Amendment) Act, 2008?

4. Admittedly, the above question stands answered in favour of the Revenue and against the Assessee by the judgment of this Court in ***Banspani Iron Ltd. v. State of Odisha 2016 (I) ILR-***

CUT 50. Consequently, the question framed is answered in the affirmative and the impugned order of the Tribunal and the corresponding orders of the first Appellate Authority are hereby set aside.

5. The STREV is disposed of.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

Aks/Laxmikant