IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.36 of 2009

M/s. Natabar Parida	....	***Petitioner***

Mr. Jagabandhu Sahoo, Senior Advocate

-versus-

State of Orissa represented by the Commissioner of Sales Tax, Orissa, Cuttack	....	***Opposite Party***

Mr. S.S. Padhy, A.S.C.

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

ORDER
27.06.2022

Order No.

04. ***Misc. Case No.46 of 2009***

1. For the reasons stated, the delay in filing the revision petition is condoned.

2. The Misc. Case is allowed.

STREV No.36 of 2009

1. A short question that arises for consideration is whether the Petitioner was entitled for exemption up to 30th June 2000 from payment of sales tax on groundnut seeds sold by the Petitioner to M/s. Orissa State Seeds Corporation Ltd.?

2. Apparently, entry 35-FF in List-A of the Rate Chart attached to the Orissa Sales Tax Act, 1947 was operative till 1st July, 2000. However, the conditionality for exemption of sales tax was that the groundnut seeds sold had to be "truthfully labelled". In other words, it had to be property certified by a certification agency. Admittedly,

the Petitioner did not have requisite certificate and therefore, the Tribunal was not inclined the grant the reliefs.

3. Having heard Mr. Jagabandhu Sahoo, learned Senior Advocate for the Petitioner, the Court is unable to find any error having been committed by the Tribunal. No substantial question of law arises and accordingly, the revision petition is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Guin