IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 465 of 2008

M/s. Temple City Industries .... ***Petitioner***

Mr. Saswat Kumar Acharya, Advocate

-versus-

State of Odisha, represented through the Commissioner of Sales Tax and Others .... ***Opposite Parties***

Mr. S.S. Padhy, Addl. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

Order No. **ORDER**
19.07.2022

04. 1. While admitting this revision petition of the Assessee arisings from an order dated 31st October, 2007 of the Orissa Sales Tax Tribunal ('Tribunal') in Second Appeal No.531of 2006-07 for the year 1998-99, by an order dated 24th August, 2012 this Court framed the following questions for consideration:

> "(a) Whether on the facts and in the circumstances of the case, the petitioner unit is exempted in terms of exemption granted by the eligibility certificate under I.P.R.' 1989 issued by the District Industries Centre, Bhubaneswar?
>
> (b) Whether on the facts and in the circumstances of the case, can a Sales Tax Officer in exercise of his assessment power under Section 12(8) of the O.S.T. Act, cancel the Eligibility Certificate issued by the competent authority under I.P.R.' 1989 that is General Manager, District Industries Center, Bhubaneswar?"

2. Having heard learned counsel for the parties, the Court is of the view that both questions are required to be answered in favour of the Assessee and against the Revenue in view of the decisions of this Court in ***State of Odisha v. Oriclean Pvt. Ltd. 2021 SCC Online Ori. 2059*** and ***Krishna Steel Industry v. Sales Tax Officer 2021 SCC Online Ori.*** *477*, which in turn refer to the decision of the Supreme Court in ***Vadilal Chemicals Ltd. v. State of Andhra Pradesh (2005) 6 SCC 292*** and of this Court in ***Naba Bharat Ferro Alloys Ltd. v. State of Orissa (2010) 31 VST 319.***

3. The revision petition is accordingly disposed of and the impugned order of the Tribunal is hereby set aside.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Jena/Secy.