

IN THE HIGH COURT OF ORISSA AT CUTTACK

TREV No. 130 of 2001

State of Orissa

.... Petitioner

Mr. Sunil Mishra, ASC

-versus-

***M/s. Surya Marines Company,
Bhubaneswar***

.... Opposite Party

None

**CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAİK**

ORDER

12.07.2022

Order No.

12. 1. The short question that is sought to be urged for consideration by this Court by the Revenue in the present revision petition arising from an order dated 2nd November, 1989 of the Orissa Sales Tax Tribunal is whether the Tribunal was right in law in concluding that prawn etc., purchased by the Assessee was in the course of export and therefore exempt from levy of sales tax under the Orissa Sales Tax Act, 1947?
2. This Court has heard the submissions of Mr. Sunil Mishra, learned Additional Standing Counsel for the State and has also perused the impugned order of the Tribunal.
3. The Court finds that there was a detailed discussion by the Tribunal of not only the contract leading to the export made during the year in question but also the fact that letters of credit were opened for such purchases in the course of export. and therefore, there was adequate material available to the Tribunal to enable it to

come to the conclusion that the prawns etc., purchased were in the course of export. Since the finding is purely factual and based on the evidence before the Tribunal, the Court does not consider any substantial question of law arising from the findings of the Tribunal.

4. The revision petition is accordingly dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S. Behera

