

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.69 of 2014

State of Odisha

..... Petitioner

Mr. S.K. Pradhan, A.S.C.

-versus-

M/s. Rama Laminators (P) Ltd.

..... Opposite Party

**CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN**

Order No.

**ORDER
06.12.2022**

06. 1. In view of the order of this Court dated 20th July 2021 in STREV No.1 of 2021 (*M/s. Taratarini Rubber India Pvt. Ltd. v. State of Odisha*), the question framed by this Court in the present petition on 23rd February 2015 is answered in favour of the Department and against the Assessee. In other words, the impugned order of the Tribunal dated 7th December 2013 is set aside and the assessment order is restored to file.
2. The revision petition is accordingly disposed of.

***(Dr. S. Muralidhar)*
Chief Justice**

***(M.S. Raman)*
Judge**

S.K. Guin