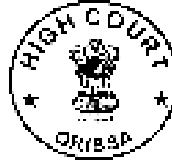


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Signed by: MADHUSMITA SAHOO
Designation: Senior Stenographer
Reason: Authentication
Location: High Court of Orissa, Cuttack
Date: 17-Feb-2025 11:43:55



IN THE HIGH COURT OF ORISSA AT CUTTACK

TREV No. 31 OF 2001

OCL India Limited

.... Petitioner

Mr. Ashok Kumar Parija, Senior Advocate
being assisted by
Mr. Sarada Prasanna Sarangi, Advocate

-versus-

State of Odisha

.... Opp. Party

Mr. Sunil Mishra,
Standing Counsel
(CT & GST)

**CORAM:
JUSTICE K.R. MOHAPATRA
JUSTICE R.K. PATTANAİK**

Order No.

**ORDER
14.02.2025**

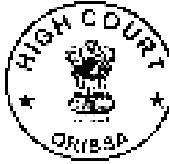
I.A. No.2 of 2022

5. 1. This matter is taken up through hybrid mode.
2. Perused the kind minutes of Hon'ble the Chief Justice at Flag-X assigning this I.A. to be heard by a Bench where Shri Justice R.K. Pattanaik is a member. Accordingly, this I.A. is listed before this Bench for adjudication.
3. This I.A. has been filed to recall the order dated 18th July, 2022 passed in TREV No. 31 OF 2001 by which the revision was disposed of with the following order:

“1. It is twenty-one years since this revision petition was filed and in these twenty-one years, the petition was not even listed once. The last noting is that certain defects were not removed. Of the several defects pointed out, in these 21 years the Petitioner Assessee has managed to cure only one of them viz., serving a copy of the petition on the Standing Counsel for the Opposite Party State.

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2. Be that as it may, at no point in time, the Petitioner has moved the Court for an early listing of this petition nor has the Standing Counsel for the State has done so. There is no stay of the impugned demand if any on the Petitioner.

3. Learned Additional Standing Counsel for the State informs the Court that to the best of his knowledge, the Petitioner/Company has possibly got amalgamated with some other company. This Court has not even been informed of that change. No application for amending the petition as a result thereof has been filed.

4. In the above circumstances, the Court sees no reason why it should continue to entertain this present petition. It is disposed of as such.

5. The questions of law urged, if not already answered by a Court, are left open for consideration in some other appropriate case.”

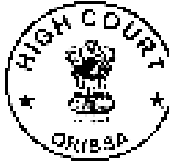
4. Upon hearing Mr. Parija, learned Senior Advocate appearing for the Petitioner-Company, this Court finding a *prima facie* case in favour of the Petitioner issued notice to the Opposite Party on 13th December, 2024.

5. Pursuant to the notice, Mr. Mishra, learned Standing Counsel has entered appearance on behalf of the Opposite Party.

6. Mr. Parija, learned Senior Advocate appearing for the Petitioner submits that while disposing of the Tax Revision Petition, this Court has observed that the questions of law urged, if not already answered by a Court, are left open for consideration in some other appropriate case. In the meantime, the Orissa Sales Tax Act (OST), 1947 has been repealed by the Orissa Value Added Tax Act (OVAT), 2004 and subsequently OVAT Act has been subsumed by GST.

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7. In view of the observation made by this Court in the concluding paragraph of the order dated 18th July, 2022 disposing of the Tax Revision Petition, the Petitioner has become remediless, as the question is not open to be raised by it because of the change in tax regime.

8. In that view of the matter, we feel it proper to recall the order dated 18th July, 2022 passed in this TREV and restore the same to file.

9. I.A. is accordingly disposed of.

(K.R. Mohapatra)
Judge

(R.K. Pattanaik)
Judge

6. **I.A. No.1 of 2022**

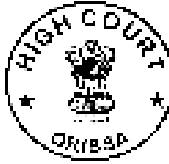
1. Perused the kind minutes of Hon'ble the Chief Justice at Flag-X assigning this I.A. to be heard by a Bench where Shri Justice R.K. Pattanaik is a member. Accordingly, this I.A. is listed before this Bench for adjudication.

2. This I.A. has been filed for amendment of the cause title of TREV No. 31 OF 2001 by describing Opposite Party No.1 correctly as the Petitioner-Company has been taken over by Dalmia Cement (Bharat) Limited in the meantime.

3. Considering the submissions of learned counsel for the parties, amendment sought for is allowed.

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4. Consolidated cause title shall be filed by 17th February, 2025, as undertaken by Mr. Parija, learned Senior Advocate appearing for the Petitioner.

5. I.A. is accordingly disposed of.

(K.R. Mohapatra)
Judge

(R.K. Pattanaik)
Judge

7. **TREV No. 31 OF 2001**

1. Registry may take appropriate steps to list this matter before the assigned Bench.

(K.R. Mohapatra)
Judge

(R.K. Pattanaik)
Judge

ms