

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.93 of 2008

State of Orissa represented by the *Petitioner*
Commissioner of Sales Tax, Orissa,
Cuttack

Mr. S.S. Padhy, Additional Standing Counsel
-versus-

M/s Beardsell Satac Ltd. *Opposite Party*

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIAK

ORDER
18.05.2022

Order No.

07.

Misc. Case No.105 of 1996 and STREV No.93 of 2008

1. There is a delay of 43 days in filing the revision petition. The requisites for issuance of notice on the question of limitation to the Opposite Party have not been filed for over fourteen years. Further, the tax amount being insignificant, the Court does not consider it appropriate to entertain the present revision petition.

2. Accordingly, the Misc. Case for condonation of delay is dismissed. Consequently, the STREV is dismissed. However, the question of law urged is left open for consideration in some other appropriate case.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge