IN THE HIGH COURT OF ORISSA AT CUTTACK
STREV No. 44 of 2007

M/s. Dibakar Iron and Steel Co. Pvt. Ltd. .... ***Petitioner***

Mr. Jagabandhu Sahoo, Senior Advocate

-versus-

State of Odisha, represented by Commissioner of Sales Tax, Cuttack .... ***Opposite Party***

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

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

ORDER
21.03.2022

Order No.

06. 1. Admit.

2. The following questions are framed by this Court for determination:

(a) Whether the Assessing Authority has jurisdiction to question the correctness of the eligibility certificate issued by the District Industries Centre being the competent authority under the provisions of Orissa Sales Tax Act?

(b) Whether the investments made in fixed capital investment under Industrial Policy Resolution (IPR) 1989 is to be made from 1st December, 1989 to 31st July, 1992 under the provisions of law?

3.In view of judgment of this Court dated 20th April, 2021 in STREV No.28 of 2006 (M/s. Bajrangballi Wire Products Pvt. Ltd. v. State of Orissa) particularly in para 17, the question (a) as framed is answered in favour of the Assessee and against the

Department by holding that the Taxing Authorities are bound by the eligibility certificate issued by the District Industries Centre (DIC) in terms of the notification dated 16th August, 1990 under Section 6 of the Orissa Sales Tax Act (OST Act); further question No.(b) is answered again in favour of the Assessee and against the Department by holding that the fixed capital investment during the period between 1st December, 1989 and 31st July, 1992 is the period during which the industrial unit was set up for grant of exemption under IPR, 1989.

4. The revision petition is accordingly disposed of.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Jena/P.A.