

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.132 of 2014

State of Odisha

....

Petitioner

Mr. Susanta Kumar Pradhan, ASC

-versus-

M/s. Jyoti Electronics & Equipments Co.

Opposite Party

None

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

**ORDER
24.11.2022**

Order No.

04.

Misc. Case No.284 of 2014

1. For the reasons stated therein, the delay in filing the review petition is condoned.
2. The Misc. Case is disposed of.

STREV No.132 of 2014

3. The question sought to be urged by the Revenue Department in the present revision petition arising from the impugned order dated 10th January, 2014 of the Odisha Sales Tax Tribunal in Second Appeal No.46 (V) of 2009-10 for the period 1st April, 2007 to 31st October, 2007 stands answered against the Department by this Court vide the judgment dated 1st December, 2021 in STREV No.64 of 2016 (*M/s. Keshab Automobiles v. State of Odisha*). Further, the tax amount is insignificant.

4. Consequently, the Court is not inclined to admit the present revision petition and frame the question as urged.

5. The STREV is, accordingly, dismissed.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

MRS/Laxmikant

