

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.1 of 2008

M/s. Gupta Distributors, Cuttack ***Petitioner***

Mr. Jagabandhu Sahoo, Senior Advocate

-versus-

State of Orissa represented by ***Opposite Party***

Commissioner of Sales Tax, Cuttack-1

Mr. S.S. Padhy, Additional Standing Counsel

CORAM:

THE CHIEF JUSTICE

JUSTICE R.K. PATTANAİK

ORDER

22.03.2022

Order No.

07.

1. This matter is taken up by a separate notice.
2. For the reasons stated in the order passed today by this Court in STREV No.2 of 2008, the question is answered in favour of the Assessee and against the Department. Accordingly, the order of the Tribunal is set aside and the order of the ACST is restored to file.
3. The revision petition is disposed of in terms thereof.
4. Urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge