

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 543 of 2008

State of Odisha, represented through *Petitioner*
the Commissioner of Sales Tax

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

-versus-

M/s. Dredging Corporation of India ... *Opposite Party*
Ltd.

Mr. Sidhartha Ray, Advocate

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

ORDER
27.06.2022

Order No.

Misc. Case No.302 of 2008

04. 1. For the reasons stated in the application, the prayer for condonation of delay in filing the present revision petition is allowed. The Misc. Case is disposed of.

STREV No.543 of 2008

2. Concerning the same Assessee, in relation to the years 1990-91 to 1992-93 involving the very same questions, this Court has dismissed the State's revision petitions and held in favour of the Assessee and against the Department in its decision in *State of*

Orissa v. M/s. Dredging Corporation of India Ltd. (2009) 25 VST 522.

3. In that view of the matter, the present revision petition which relates to the earlier periods i.e. 1984-85 to 1989-90 is hereby dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Jena/Secy.

