

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.105 of 2014

M/s. Bansapani Iron Ltd.

....

Petitioner

Mr. S.P. Dalai, Advocate on behalf of
Mr. P.K. Jena, Advocate

-versus-

State of Odisha

....

Opposite Party

Mr. S.K. Pradhan, A.S.C.

CORAM:

THE CHIEF JUSTICE

JUSTICE M.S. RAMAN

ORDER

06.12.2022

Order No.

06.

1. While admitting the present petition on 8th September 2015, the following question was framed:

“Whether on the facts and in the circumstances of the case, the Tribunal was right in confirming the imposition of maximum penalty by the forums below relying on the ratio of the decision rendered in the case of *Jindal Stainless Ltd. v. State of Orissa (2012) 54 VST 1 (Ori)* without taking into consideration the decision relied on by the Petitioner rendered in the case of *Union of India v. Rajasthan Spinning & Weaving Mills (2010) 1 GSTR 66 (SC) 2009 (238) ELT 3 (SC)* which has been relied on by the Supreme Court in the case of *Commissioner of C.Ex., Chandigarh v. Pepsi Foods Ltd. 2010 (260) ELT 481 (SC).*”

2. In view of the decision of this Court dated 5th July 2022 in STREV No.69 of 2012 (*State of Odisha v. M/s Chandrakanta Jayantilal, Cuttack*), the said question is answered in the

affirmative i.e., in favour of the Department and against the Petitioner-Assessee.

3. The revision petition is accordingly dismissed.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S.K. Guin

