

IN THE HIGH COURT OF ORISSA AT CUTTACK
STREV No. 230 of 2008

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

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

M/s. Kansal Food Products ... *Opposite Party*
Mr. Sidhartha Ray, Advocate

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIAK

Order No.

ORDER
04.05.2022

04. 1. The tax effect is insignificant. Moreover, it is pointed out that the questions urged by the Petitioner stand covered against the Department and in favour of the Assessee by the decisions of this Court in the State of *Odisha v. Habib Rahimutulla and Co. 51 STC 403 (Ori)* and *Haribhagat Agarwalla v. State of Orissa 1982 51 STC 355 (Ori)*.
2. The revision petition is accordingly disposed of.
3. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge