IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.32 of 2014

M/s. Bhawani Timber .... ***Petitioner***

Mr. Kajal Sahoo, Advocate

-versus-

State of Odisha .... ***Opposite Party***

Mr. Sunil Mishra, A.S.C.

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

ORDER
22.11.2022

Order No.

08. 1. Admit.

2. The following question of law is framed for consideration.

> (a) Whether in the facts and circumstances of the case order of reassessment passed by the Assessing Officer purportedly under Section 43 of the OVAT Act without communicating the reasons for reassessment raising impugned tax and penalty demand is just, proper and sustainable in eye of law?

3. In view of the judgment of this Court in STREV No.64 of 2016 (***M/s. Keshab Automobiles v. State of Orissa),*** the said question is answered in favour of the Assesee and against the Department. The impugned order of the Tribunal is accordingly set aside.

4. The revision petition is allowed.

5. Issue urgent certified copy of this order as per rules.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

AKPradhan