

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.36 of 2007

M/s Ramjilal Jagannath

....

Petitioner

Mr. B. Panda, Advocate

-versus-

***State of Orissa represented by the
Commissioner of Sales Tax, Orissa,
Cuttack***

....

Opposite Party

Mr. S.S. Padhy, Additional Standing Counsel

**CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIAK**

**ORDER
18.05.2022**

Order No.

07. 1. In view of the judgment dated 20th February 2015 passed in OJC No.13383 of 1999 (*Manisha Enterprises v. The State of Orissa*) and batch, the questions urged in the present petition are decided in favour of the Department and against the Assessee.
2. The revision petition is disposed of in the above terms.

***(Dr. S. Muralidhar)*
Chief Justice**

***(R.K. Pattanaik)*
Judge**