IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.32 of 2010

Executive Engineer, Civil Constructions Division, All India Radio, Bhubaneswar	....	***Petitioner***
		Mr. P.K. Parhi, ASGI

-versus-

State of Odisha	....	***Opposite Party***
		Mr. Sunil Mishra, Advocate

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

ORDER
28.06.2022

Order No.

04. 1. The challenge the present revision petition is to an order dated 23rd September, 2009 passed by the Orissa Sales Tax Tribunal, Cuttack ('Tribunal') dismissing the Petitioner's S.A.No.2643 of 1997-98 for the year 1992-93.

2. The background facts are that the Executive Engineer, All India Radio purchased construction materials and supplied it to different contractors for execution of works from time to time. The STO, keeping in view Section 2 (c) of the OST Act, held the Petitioner to be dealer and relying on the decision in ***Titilagarh Paper Mills Company v. State of Orissa (1997) 6 SCC 447*** held that materials supplied by the Assessee to be goods. He deducted the value thereof from the bills holding it to be sale. This order of the STO was concurred with by the ACST and thereafter by the Tribunal.

3. In view of the settled position in law no fault can be found with the conclusion reached by the STO, the ACST and the Tribunal. It will be noted that the Tribunal deleted the penalty of Rs.2,00.000/- imposed by the STO on the Petitioner.

4. No substantial question of law arises from the impugned order of the STO, ACST and the Tribunal.

5. The revision petition is accordingly dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

TUDU