

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 11 of 2003

M/s. Archana Bhandar

....

Petitioner

Mr. Jagabandhu Sahoo, Senior Advocate

-versus-

State of Orissa

....

Opposite Party

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

CORAM:

THE CHIEF JUSTICE

JUSTICE R. K. PATTANAİK

ORDER

16.03.2022

Order No.

07. 1. The only question that is pressed for consideration reads as under:

“Whether in the facts and circumstances of the case, purchase of fertilizer on which first point sales tax has been paid and is as such exempted in the hands of the Petitioner does at all lead to any evasion leading to enhancement of turnover?”

2. In view of the Judgment of this Court dated 7th September, 2021 in STREV No.20 of 2007 and in particular Para Nos. 26 to 28 thereof, the above question is answered in the negative i.e. in favour of the Assessee and against the Department.

3. The revision petition is accordingly disposed of.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge