IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.343 of 2008

M/s Rama Laminators (P) Ltd. .... ***Petitioner***

Mr. R.P. Kar, Advocate

-versus-

The State of Orissa represented by the Commissioner of Sales Tax, Orissa, Cuttack .... ***Opposite Party***

Mr. Sunil Mishra, Additional Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

ORDER
21.06.2022

Order No.	
03.	1. Mr. R.P. Kar, learned counsel appearing for the Petitioner points out that the basic premise on which the Orissa Sales Tax Tribunal, Cuttack (Tribunal) proceeded to hold that the Petitioner, who is admittedly covered under the IPR 1992, cannot avail of both a concession and an exemption under the Orissa Sales Tax Act 1947, simultaneously was erroneous, since the legal position as explained by this Court in ***Luis Packaging Pvt. Ltd. v. State of Orissa [2010] 32 VST 481 (Ori)*** is to the contrary.

2. The Court notes that the impugned order of the Tribunal is dated 11th June 2007 and it obviously could not have had the benefit of the aforementioned decision of this Court which was delivered subsequently.

3 Since the issue involved in the present case appears to have been decided in favour of the Assessee in ***Luis Packaging Pvt. Ltd.***

(*supra*), the Court considers it appropriate to set aside the impugned order dated 11th June 2007 of the Tribunal and restore S.A. No.2119 of 2002-03 to its file for being considered afresh particularly in light of the decision of this Court in ***Luis Packaging Pvt. Ltd.*** (*supra*). The aforementioned second appeal No.2119 of 2002-03 will now be listed before the Tribunal for directions on 2nd August, 2022.

4. The revision petition is disposed of in the above terms.

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

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

S.K. Guin