IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 17 of 2012

State of Odisha, represented by Commissioner of Sales Tax	....	***Petitioner***
		Mr. S.K. Pradhan, ASC

-versus-

Pravat Kumar Behera	....	***Opposite Party***
		None

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

<u>ORDER</u>
06.07.2022

<u>Order No.</u>

05. 1. While admitting this revision petition on 5th August 2015, the following question was framed for consideration by this Court:

> "Whether on the facts and in the circumstances of the case, the Orissa Sales Tax Tribunal is not correct in confirming the order passed by the first appellate authority who allowed deduction of Rs.5,42,219/- on account of purchase of cement and M.S. rods by the contractor-opposite party while determining taxable turnover?"

2. It is seen from the order of the First Appellate Authority dated 20th January, 2005 that the Assessee managed to produce before the said Authority documents to substantiate the purchase of M.S. rods and cement worth of Rs.5,42,219/- and on that basis the exemption was allowed. This has been confirmed by the Tribunal. With there being concurrent findings of the fact by two authorities, the Court is

not inclined to interfere. The question framed is answered in favour of the Assessee and against the Department.

3. The revision petition is dismissed.

4. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

S. Behera