IN THE HIGH COURT OF ORISSA AT CUTTACK
STREV No. 303 of 2008

M/s. Paper Palace, Bajarakabati Road, Cuttack .... ***Petitioner***

Mr. R.P.Kar, Advocate

-versus-

State of Odisha and Others ... ***Opposite Parties***

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

CORAM:
THE CHIEF JUSTICE
JUSTICE B.P. ROUTRAY

<u>ORDER</u>

<u>Order No.</u> **16.05.2022**

08. 1. Admit.

2. The following questions of law are framed for consideration by this Court:

> "(i) Whether under the facts and circumstances of the case, the Applicant after purchasing goods on the strength of declaration form XXXIV and selling the same goods to another registered dealer who did not pay tax, claiming exemption from sales tax and furnished declaration in Form IA can be held to have contravened the declaration given ?
>
> (ii) Whether the applicant can be held responsible when he had resold the goods purchased on giving declaration in form XXXIV to another registered dealer who did not pay tax claiming exemption by furnishing form IA and when the purchaser had been so authorized by his Assessing Officer ?

2. In view of the judgment of this Court dated 11th April, 2022 passed in STREV No.21 of 2008 (***M/s. Rameswarlal***

Shyamsundar v. State of Odisha), the above questions are answered in favour of the Assessee and against the Department.

3. The revision petition is disposed of.

(Dr. S. Muralidhar)
Chief Justice

(B.P. Routray)
Judge

S.K. Jena/Secy.