

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.110 of 2009

State of Orissa represented by the *Petitioner*
Commissioner of Sales Tax, Orissa,
Cuttack

Mr. S.S. Padhy, Additional Standing Counsel
-versus-

M/s. Basudev Agency *Opposite Party*
None

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAİK

ORDER
27.06.2022

Order No.

04.

Misc. Case No.195 of 2009

1. For the reasons stated, the delay in filing the revision petition is condoned.
2. The Misc. Case is allowed.

STREV No.110 of 2009

1. A short question that arises for determination in the present case is whether while examining the plea of the Assessee in appeal, the Tribunal was justified in reducing the enhancement of the gross turnover from Rs.1.5crores to Rs.75lakhs towards suppression of sale for the year 2001-02?
2. On perusal of the impugned order of the Tribunal reveals that the first appellate authority had already reduced the amount of suppression and therefore it was only logical that the enhancement of the GTO also be reduced.

3. No substantial question of law arises. Accordingly, the revision petition is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Guin

