IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 140 of 2008

State of Odisha .... ***Petitioner***

Mr. Sunil Mishra, Addl. Standing Counsel

-versus-

M/s. Paradeep Port Trust ... ***Opposite Party***

None

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

ORDER
26.04.2022

Order No.

Misc. Case No.249 of 1996

07. 1. For the reasons stated therein, the application is allowed. Delay is condoned.

2. The Misc. Case is disposed of.

STREV No.140 of 2008

3. The following question has been referred to by the Odisha Sales Tax Tribunal (Tribunal) to this Court for determination:

> "In view of the facts and circumstances narrated above and the amended provision under Section 2(b)(ee) of the Orissa Sales Tax Act, 1947 if the Tribunal is justified to quash the assessment made under Section 12(5) of the OST Act for the year 1981-82 to 1985-86 ?

4. Having heard Mr. Sunil Mishra, learned Additional Standing Counsel for the Petitioner (Revenue), the Court is of the view that nearly three decades have elapsed from the year in question and noting the fact that no effective order has been passed in the present petition since it was filed in 14th April, 1996, it will not serve any purpose to reopen the issue after more than three decades. Consequently, leaving the question of law open for decision in some other appropriate cases, the revision petition is disposed of.

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

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Jena/Secy.