

IN THE HIGH COURT OF ORISSA AT CUTTACK
STREV No. 109 of 2009

State of Odisha, represented by the *Petitioner*
Commissioner of Sales Tax

Mr. Sunil Mishra, Addl. Standing Counsel
-versus-

M/s. Basudev Agency ... *Opposite Party*
Mr. Ashok K. Mohanty, Advocate

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAİK

Order No.

ORDER
22.06.2022

Misc. Case No.193 of 2009

04. 1. For the reasons stated therein, the application for condonation of delay in filing the revision petition is allowed. The Misc. Case is disposed of.

STREV No.109 of 2009

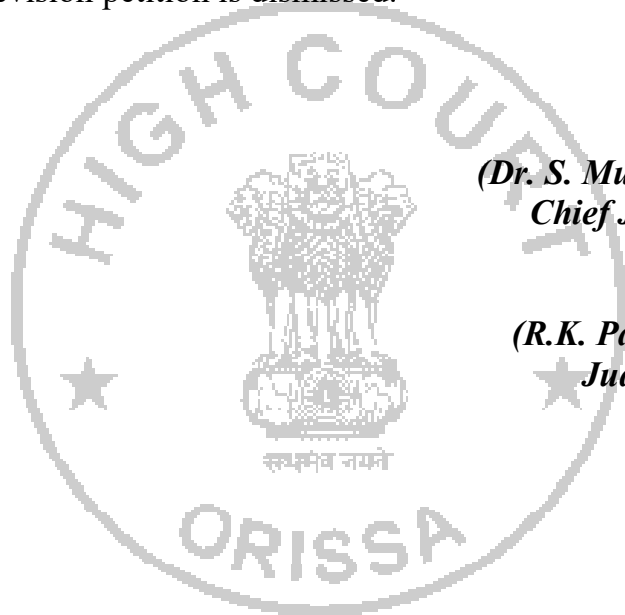
2. The Revenue has filed this revision petition against an order dated 18th March, 2009 passed by the Orissa Sales Tax Tribunal, Cuttack (Tribunal) in S.A. No.2415 of 2004-05.

3. By the impugned order, the Tribunal has modified the order dated 21st September, 2004 of the Assistant Commissioner of Sales Tax (ACST), Puri Range, Bhubaneswar and reduced the demand of Rs.6,79,111/- raised by the Sales Tax Officer (STO) which had been affirmed by the ACST, to Rs.3,71,420/-.

4. Mr. Sunil Mishra, learned Addl. Standing Counsel for the Petitioner (Revenue) urges that no cogent reasons were given before the Tribunal for reduction of the demand. On the contrary, the Court finds that there is a very detailed discussion and a calculation set out in the body of the order of the Tribunal, which reveals the recomputation of the demand as Rs.3,71,420/-. The Court is therefore, not inclined to interfere with the impugned order of the Tribunal. No substantial question of law arises.

5. The revision petition is dismissed.

S.K. Jena/Secy.



(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge