IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 112 of 2013

M/s. Bhagwati Pharma .... ***Petitioner***

Mr. Umesh Chandra Beura, Advocate

-versus-

State of Odisha, represented by the Commissioner of Sales Tax .... ***Opposite Party***

Mr. Sunil Mishra, Addl. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

ORDER

Order No. **20.07.2022**

04. 1. The present revision petition by the Assessee is directed against an order dated 3rd August, 2013 of the Odisha Sales Tax Tribunal, Cuttack (Tribunal) in S.A. No.14 (V) of 2012-13 for the period 1st April, 2009 to 30th June, 2009.

2. Admit. The following question is framed for consideration by this Court:

> "Whether the Assessing Officer is justified in initiating escaped turnover assessment proceeding without there being an assessment order?"

3. In view of the judgment of this Court dated 1st December, 2021 in STREV No.64 of 2016 *(M/s. Keshab Automobiles v. State of Odisha)* which stands affirmed by the Supreme Court of India by the order dated 13th July, 2022 in SLP (C) No.9912 of 2022, the question is answered in the negative i.e. in favour of the Assessee and against

the Department. The impugned order of the Tribunal is accordingly set aside.

4. The revision petition is disposed of. 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.