

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 71 of 2011

State of Odisha

....

Petitioner

Mr. Sunil Mishra, ASC for Ct & GST
Organization

-versus-

M/s. Garware Wall Ropes Ltd.

....

Opposite Party

Mr. U.C. Behura, Advocate

**CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN**

**ORDER
31.10.2022**

Order No.

07. 1. In view of the judgment of this Court dated 5th August, 2022 in ***ECMAS Resins Pvt Ltd v State of Odisha 2022(II) CLR (FB)- 556***, the two questions proposed by the Department in these revision petitions do not survive for consideration and stand answered accordingly.
2. In view of the abovementioned judgment, it is now settled that without an original assessment order there cannot be reopening of the assessment under the Odisha Entry Tax Act, 1999. On that ground, this Court upholds the order passed by the Tribunal in the present case and leaves open for consideration the two questions urged on merits by the Department in the present revision petition for decision in some other appropriate case.

3. Accordingly, the STREV is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

Laxmikant/Aks

