IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.66 of 2013

M/s. Sharp Business System India Ltd., Bhubaneswar .... ***Petitioner***

Mr. A.K. Roy, Advocate

-versus-

State of Orissa .... ***Opp. Party***

Mr. S. Mishra, Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K.PATTANAIK

ORDER
13.07.2022

Order No.

03. 1. On 21st January, 2014, the following question was framed for consideration by this Court.

> "Whether, on the facts and in the circumstances of the case, the Division Bench of the Tribunal is right in law in holding that the Entry Tax paid and being allowed as set off u/s.4(2) of the Orissa Entry Tax Act, 1999 forms the part of gross turnover and taxable turnover as defined under the OST Act, 1947?"

2. In view of the judgment passed by this Court on 12th July, 2022 in STREV No.81 of 2013, the above 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.

3. The revision petition is allowed in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

KC Bisoi