IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.143 of 2011

State of Orissa, represented by Commissioner of Sales Tax, Orissa, Cuttack	....	***Petitioner***
		Mr. Sunil Mishra, ASC

-versus-

M/s. Driplex Water Engineering (P) Ltd., Angul	....	***Opposite Party***
		None

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

ORDER
04.07.2022

Order No.

03. 1. The present revision petition has been filed questioning *inter alia* an order dated 7th June, 2011 passed by the Orissa Sales Tax Tribunal, Cuttack (Tribunal) in S.A. Nos.1323, 1324 and 1325 of 2001-02 whereby the aforementioned appeals filed by the Opposite Party were allowed.

2. The reasoning for the impugned order is contained in para 5 of the impugned order where relying on the decision of the Supreme Court of India in ***Gannon Dunkerley & Co. v. State of Rajasthan, (1993) 88 STC 204 (SC)***, it was held that goods purchased through inter-State sale and utilized in a works contract will be excluded from levy of sales tax as the State is not competent to impose tax on such goods in terms of Entry 54

of the State List read with Article 366 (29-A)(b) of the Constitution of India.

3. Having heard learned Additional Standing Counsel for the Department, the Court is not persuaded that the Tribunal has committed any error in coming to the above conclusion.

4. Accordingly, no substantial question of law arises. The petition is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

M. Panda