IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV Nos. 140 and 142 of 2011

State of Odisha, represented by the Commissioner of Sales Tax	....	***Petitioner***
		Mr. Sunil Mishra, Addl. Standing Counsel
	-versus-	
M/s. Babulal Sitaram	...	***Opposite Party***
		None

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

Order No. **<u>ORDER</u>**
04.07.2022

02. 1. The question of law sought to be urged by the State for consideration by this Court is as under:

> "Whether in the facts and circumstances of the case the Tribunal had any material to hold that the seeds sold by the Opposite Party would fall within the scope of Entry 35F of the list of Goods declared exempted from levy of sales tax under Section 6 of the Orissa Sales Tax Act, 1947 (OST Act)."

2. Having perused the impugned order of the Tribunal, the Court finds that the Tribunal had in fact found that the seeds sold by the Opposite Party would fall within the scope of Entry 35F. Consequently, the Court is not inclined to frame the question as urged by the State.

3. The revision petitions are accordingly dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Jena/Secy.