IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.74 of 2012

State of Odisha .... ***Petitioner***
Mr. SS. Padhy, ASC

-versus-

M/s. Pure Coke Limited .... ***Opposite Party***
Mr. U.C. Behura, Advocate

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

ORDER
11.07.2022

Order No.

05. 1. This petition by the State is directed against the impugned order dated 22nd September, 2012 passed by the Orissa Sales Tax, Cuttack (Tribunal) allowing the S.A.No.34 (ET) of 2011-12.

2. Admit. The following urged by the State in the present petition is framed for consideration:
"Whether entry tax, under the Orissa Entry Tax Act,1999 (OAT Act) is leviable on the purchase value of the scheduled goods from any place outside the territory of India and into a local area for the purposes of use, consumption or sale?"

3. Having heard learned counsel for the parties, the Court finds that the question is no longer res integra. The Supreme Court and ***State of Kerala v. Fr. William Fernandez 2017 SCC Online SC 1291*** answered this very question in the favour of the Department and against the Assessee. It was *inter alia* concluded by the Supreme Court in the above judgment as under:

> "146. In view of foregoing discussion, we arrive at the following conclusions:
>
> (i) Orissa Entry Tax Act,1999, Kerala Tax Act, 1994 and Bihar Tax on Entry of Goods in Local Area for Consumption, Use or Sale, 1993 (before its amendment by Bihar Act, 2003 and 2006) do not exclude levy of entry tax on the goods imported from any place outside territories of India into a local area for consumption, use or sale."

4. In that view of the matter, the revision petition is disposed of by answering the question framed in favour of the department and against the Assessee. The impugned order of the Tribunal to the above extent is hereby set aside.

5. The revision petition is disposed of in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

TUDU