IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.9 of 2013

M/s. Ramesh Javery & Co., ... ***Petitioner***
Mr. Jagabandhu Sahoo, Sr. Advocate
with Ms. Kajal Sahoo, Advocate

-versus-

State of Odisha .... ***Opposite Party***
Mr. Sunil Mishra, ASC for CT & GST
Organization

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
15.12.2022

Order No.

08. 1. Two adjournments have already been granted to the Department for production of the original record. Accordingly, the further request for adjournment for the same purpose is rejected.

2. The following two questions have been urged by the Assessee in the present revision petition for consideration:

> *"(i) Whether, the order of assessment passed by the Assessing Authority purportedly u/s. 9C of the OET Act suffers from limitation as per the provision of 9C(6) of the OET Act?*
>
> *(ii) Whether the submission of audit visit report (AVR) in Form E27 suffers from limitation in view of the provisions of Section 9B(2) read with Rule 11(5)(c) of the OET Rules?"*

3. As far as question (i) is concerned, it is covered in favour of the Petitioner Assessee by the order of this Court dated 29th July, 2021 in W.P.(C) No.15956 of 2013 (***M/s. Cobra Instalaciones Y Servicios, S.A. v. Commissioner of Sales Tax, Cuttack).***

4. As far as question No.(ii) is concerned, it is covered in favour of the Petitioner by the order of this Court dated 18th April, 2022 in W.P.(C) No.16957 of 2009 (***M/s. Pal Construction v. The Assessing Authority, Bhubaneswar I Circle, Bhubaneswar)*** and the order dated 28th June, 2022 of this Court in W.P.(C) No.9856 of 2010 (***M/s. Grihasthi Udyog v. Commissioner of Sales Tax).***

5. In that view of the matter, the impugned orders of the Tribunal and the corresponding orders of the ACST and Assessing Authority are hereby set aside.

6. The STREV is allowed in the above terms. No order as to costs.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

MRS/Laxmikant