IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.11454 of 2014

M/s. Kuthari Cement Syndicate	....	***Petitioner***
		Mr. P.K. Harichandan, Advocate

-versus-

Joint Commissioner, Sales Tax, Ganjam Range and another	....	***Opposite Parties***
		Mr. S.K. Pradhan, Additional Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

ORDER
08.12.2022

Order No.

03. 1. In this writ petition challenging an assessment order dated 25th April 2014 under Section 42 of the Odisha Value Added Tax Act, 2004 (OVAT Act), notice was issued way back on 5th January 2015 and the impugned demand was stayed. For the last nearly 8 years, no reply has been filed by the State.

2. Another ground on which the assessment order has been challenged is that it proceeds on the basis of suppression of sales figures on the basis of eye estimation and not an actual enquiry. This issue is covered in favour of the Petitioner-Assessee by the judgment of this Court dated 20th June 2022 in STREV No.109 of 2008 (***M/s. Radhakeshav Rice Mill Pvt. Ltd. v. State of Orissa)*** and dated 22nd March 2022 in STREV No.2 of 2008 (***M/s Gupta Distributors v. State of Orissa***).

3. For the reasons stated in those judgments and applying the same principles, the impugned assessment order and the consequential demand are hereby quashed.

4. The writ petition is allowed with no order as to costs.

5. Issue urgent certified copy of this order as per rules.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S.K. Guin