IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 120 of 2014

M/s. Bhuyan Engineering & Construction (P) Ltd.	....	***Petitioner***

Mr. K.K. Sahoo, Advocate

-versus-

State of Odisha	....	***Opposite Parties***

Mr. S.K. Pradhan, Additional Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

ORDER
24.11.2022

Order No.

07. 1. On 10th July 2015, the following question was framed for consideration by this Court:

> "Whether on the facts and in the circumstances of the case, the Tribunal committed error in setting aside the orders of fora below and directing for fresh assessment keeping in view rule 4B, particularly when the said rule is not applicable in this case and was inserted by an amendment in 2009, after the Orissa Sales Tax Act was repealed?"

2. Admittedly, the amendment to Rule-4B of the Orissa Sales Tax Rules was given retrospective effect from 30th July, 1999 which covers the period in question, i.e., 2001-02. The vires of the said amended Rule-4B has not been questioned by the Petitioner.

3. In that view of the matter, the Court is unable to find any error having been committed by the Tribunal in remanding the matter to the Assessing Officer for reconsidering the issues raised in light of the above amendment to Rule-4B of the Orissa Sales Tax Rules.

4. Consequently, the question framed by this Court is answered in the negative, i.e., in favour of the Department and against the Assessee.

5. Accordingly, the STREV is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S. Behera