IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV Nos.128 and 127 of 2014

State of Odisha	....	***Petitioner***
		Mr. S.K. Pradhan, A.S.C.

-versus-

M/s. Geetashree Industries	....	***Opposite Party***

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

<u>ORDER</u>
06.12.2022

<u>Order No.</u>

06. 1. While admitting both these revision petitions separately on 14th January 2016, the following question was framed:

> "Whether on the facts and in the circumstances of the case, the order of the learned Odisha Sales Tax Tribunal is perverse being contrary to the decision rendered by this Court in M/s. Rohini Industries v. State of Odisha (STREV No.96 of 2011, disposed of on 1st December, 2011?"

2. The order passed by this Court on 1st December 2011 in STREV No.96 of 2011 (***M/s Rohini Industries v. State of Odisha***) has been perused. There, this Court categorically held that the exemption claimed by the Petitioner on a notification dated 31st March 2001 issued by the State Government under Section 8 (5) (b) of the Central Sales Tax Act, 1956 (CST Act) stating that sale of goods enumerated in the notification in the course of inter-State trade or commerce by a dealer, having his place of business in Odisha shall be calculated at the rate of 1%

subject to production of ‘C’ Form would not be available to the dealer in that case. For the reasons that pulse is said to have been purchased to procure Dal after removal of husk from the pulse by undertaking the process work “does not amount to manufacturing activities as Dal and pulses are single commodity” as stated in Section 15 (d) of the CST Act.

3. In that view of the matter, the question framed by this Court in both these revision petitions is answered in the affirmative i.e., in favour of the Department and against the Assessee. The impugned order of the Tribunal dated 8th September 2014 is hereby set aside. The revision petitions are allowed in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S.K. Guin