IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV Nos. 86, 87, 88 and 89 of 2017

M/s. Hindustan Construction Co. Ltd., Cuttack .... ***Petitioner***

Mr. Anup Narayan Mohanty, Advocate

-versus-

State of Orissa represented through Commissioner of Sales Tax .... ***Opposite Party***

Mr. Sunil Mishra, Additional Standing Counsel
For Sales Tax Department

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

ORDER
29.11.2022

Order No.

07. 1. In these four revision petitions, the challenge is to the orders passed by the Orissa Sales Tax Tribunal (Tribunal) dismissing the Petitioner's appeals against the orders of the First Appellate Authority pertaining to the Assessment Years (AYs) 1997-98, 1998-99, 1999-00 and 2000-01.

2. The orders of both the First Appellate Authority and the Tribunal on the issue of labour and service charges were triggered by the order passed by the Tribunal for the year 1996-97. The issue regarding labour and service charges has been decided by this Court by a separate order passed today in STREV No.35 of 2004 for the year 1996-97 in favour of the Petitioner-Assessee and against the Department.

3. In that view of the matter, the impugned common order of the Tribunal and the corresponding orders of the First Appellate Authority for the aforementioned subsequent AYs 1997-98, 1998-99, 1999-00 and 2000-01 are hereby set aside. The refund applications of the Petitioner-Assessee will now be disposed of as expeditiously as possible by the Department in accordance with law and in any event, not later than twelve weeks from today.

4. The revision petitions are allowed in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S. Behera