**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**W.P.(C) Nos. 9514, 9515 & 9516 of 2006**

***M/s. Associated Cement Companies Ltd.*** .... ***Petitioner***

Mr. Sidhartha Ray, Advocate

*-versus-*

***State of Odisha and others*** .... ***Opposite Parties***

Mr. Sunil Mishra, Additional Standing Counsel

**CORAM:**
**THE CHIEF JUSTICE**
**JUSTICE M. S. RAMAN**

**ORDER**
**02.11.2022**

**Order No.**

24. 1. Mr. Sidhartha Ray, learned counsel appearing for the Petitioner at the outset says that he does not press prayer (i); he presses only prayer (ii), viz.,"why the Petitioner shall not be allowed to claim set off of Entry Tax paid on purchase of coal against entry tax payable on sale of its finished product?"

2. The said question is covered in favour of the Petitioner by the decision of this Court in ***Associated Cement Companies Ltd. v. State of Orissa AIR 2022 Ori 11***. This is not disputed by Mr. Sunil Mishra, learned Additional Standing Counsel appearing for the Department.

3. Consequently, the writ petitions are disposed of by allowing prayer (ii) in terms of the aforementioned judgment of this Court. As regards

prayer (iii), the Assessing Officer is directed to re-compute the tax demand on the basis of the present order.

***(Dr. S. Muralidhar)***
***Chief Justice***

***(M.S. Raman)***
***Judge***

*S. Behera*