

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.177 of 2007

State of Orissa

....

Petitioner

Mr. S.S. Padhy, Addl. Standing Counsel

-versus-

M/s. Sunayana Metal Industries

....

Opposite Party

CORAM:

THE CHIEF JUSTICE

JUSTICE R. K. PATTANAİK

ORDER

29.03.2022

Order No.

06.

1. The State has filed this revision petition urging the following question of law:

“Whether in the facts and in the circumstances the case the transaction would be treated as intrastate sale or inter-sale coming under Section 3(a) of the C.S.T. Act and making the dealer liable to pay tax under C.S.T. Act.”

2. On perusal of the impugned orders of the order dated 9th December 1994, passed by the Full Bench of the Orissa Sales Tax Tribunal, it is seen that the decision on the above issue by the Tribunal turned on facts. It was noticed that no satisfactory material has been produced by the State to show that the movement of the goods was occasioned as a result of any express or implied contract. Merely because the goods were transported to the places outside the State did not lead to an inference of inter-State sales particularly since “not a single way bill has been produced on behalf of the State to show that the appellant had despatched goods as a consigner to outside State parties.”

3. In a considered view of the Court, no substantial question of law as is sought to be urged, arises for consideration in the facts and circumstances of the case.

4. The revision petition is accordingly dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

S. Behera

