

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 18696 of 2015

M/s. Bateman Engineering (India) Private Limited ***Petitioner***

Mr. Subash Ch. Lal, Advocate
-versus-

Commissioner of Sales Tax, Orissa and others ***Opposite Parties***

Mr. S.K. Pradhan, Additional Standing Counsel
& Mr. Sunil Mishra, Additional Standing Counsel
For Revenue Department

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

**ORDER
20.12.2022**

Order No.

04. 1. For the reasons stated in the order passed today in W.P.(C) No.18698 of 2015, which was in the context of proceedings under Section 41(4) of the Orissa Value Added Tax Act, 2004 (OVAT Act), the impugned assessment order in the present case which is under the Central Sales Tax (Orissa) Rules, and all proceedings and orders consequent thereto are hereby set aside.
2. The writ petition is accordingly allowed.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge