

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.72 of 2012

State of Odisha

....

Petitioner

**Mr. S.S. Padhy, Additional Standing Counsel
-versus-**

M/s. Janata Motors

....

Opposite Party

**CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIAK**

**ORDER
18.07.2022**

Order No.

03.

1. Mr. S.S. Padhy, learned Additional Standing Counsel for the Petitioner-Revenue points out that no penalty has been levied under Section 107 of the OVAT Act by the assessment order.

2. In that view of the matter, there is no need to interfere with the impugned order of the Tribunal which merely remands the matter to the Assessing Officer. Accordingly, the revision petition is disposed of.

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

***(R.K. Pattanaik)*
Judge**

S.K. Guin