IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.75 of 2012

M/s. GSB Forms Pvt. Ltd. .... ***Petitioner***
Mr. P.K. Jena, Advocate

-versus-

State of Odisha .... ***Opposite Party***
Mr. S.S. Padhy, ASC

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

ORDER
11.07.2022

Order No.

08. 1. This petition by the Assessee questions an order dated 18th February, 2011 passed by the Orissa Sales Tax Tribunal, Cuttack in S.A. No.2 (VAT) of 2010-11 for the period 1st April, 2005 and 31st December, 2008.

2. The question sought to be urged by the Assessee for consideration is whether the order passed by the Asst. Commissioner Sales Tax, Cuttack dated 25th February, 2009 as confirmed by the Commissioner, Commercial Taxes by the order dated 30th December, 2009 in the appeal by the Assessee confirming the penalty amount was justified?

3. In view of the decision of this Court dated 5th July, 2022 in STREV No.69 of 2012 (***State of Odisha v. M/s. Chandrakanta Jayantilal***) the above question is answered in the negative i.e. against the Assessee and in favour of the Department. In other

words, the penalty level in terms of Section 42(5) of the OVAT Act is upheld.

4. The revision petition is accordingly dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

TUDU