IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 90 of 2017

State of Odisha, represented by Commissioner of Sales Tax	....	***Petitioner***

Mr. Sunil Mishra, Additional Standing Counsel

-versus-

M/s. OCL India Ltd., Sundargarh	....	***Opposite Party***

None

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

ORDER
28.11.2022

Order No.

03. 1. The issue sought to be urged by the Petitioner-Department in the present revision petition is whether "quantity discount, special cash discount can be treated as 'trade discount' and can be allowed to be deducted from the turn over under the Orissa Sales Tax Act, 1947 (OST Act) and consequently, the corresponding levy of entry tax on the amount of such discounts can also be deleted".

2. The issue appears to be covered against the Department and in favour of the Assessee by the order dated 14th August, 2019 of this Court in W.P.(C) No.1566 of 2006 (***M/s. CEAT Ltd. v. Commissioner of Sales Tax***).

3. In that view of the matter, the Court is not inclined to entertain the revision petition. It is dismissed as such.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S. Behera