

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.38 of 2017

M/s. Madras Cement Ltd.

....

Petitioner

Ms. Kajal Sahoo, Advocate

-versus-

State of Odisha

....

Opposite Party

Mr. Susanta Kumar Pradhan, Addl. Standing Counsel

CORAM:

THE CHIEF JUSTICE

JUSTICE M. S. RAMAN

ORDER

24.11.2022

Order No.

04. 1. By the order dated 17th August, 2017, the following question of law was framed for consideration by this Court:

“Whether in view of findings of the learned First Appellate Authority that the appellant has duly accounted for segregation loss in the books of account and for want of suppression, restoration of penalty under Section 43(2) of the OVAT Act by the learned Tribunal which was deleted by the First Appellate Authority is just and proper?”

2. The said question now stands answered in favour of the Assessee and against the Department by the judgment dated 20th June, 2022 in STREV No. 109 of 2008 (*M/s. Radhakeshav Rice Mill Pvt. Ltd. v. State of Odisha*). Accordingly, the impugned order of the Tribunal is

hereby set aside and the order of the First Appellate Authority is restored.

3. The STREV is allowed in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

Aks/Laxmikant

