

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 2 of 2012

M/s. Express Publication (Madurai) Petitioner
Ltd., Bhubaneswar

Mr. B. Panda, Advocate

-versus-

State of Orissa, represented by the Opposite Party
Commissioner of Sales Tax

Mr. Sunil Mishra
Additional Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE CHITTARANJAN DASH

ORDER
16.08.2022

Order No.

05. 1. This is the Assessee's revision petition arising out of an order dated 19th August 2011, passed by the Orissa Sales Tax Tribunal, Cuttack in S.A. No.229 (ET) of 2007-08 for the period of 2000-01. This is the matter arising under the Orissa Entry Tax Act, 1999 (OET Act).

2. Admit.

3. The following two questions are framed for consideration:

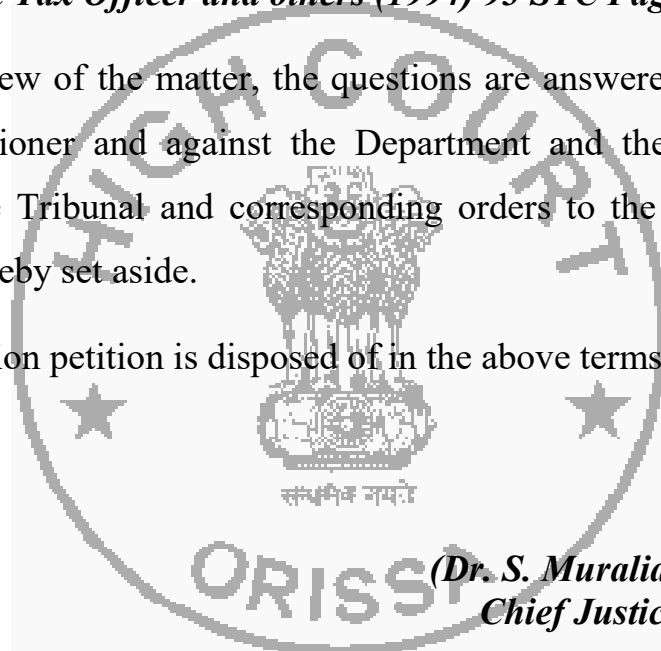
“(i) whether in the facts and circumstances of the case and keeping in view of the matter the reopening of the assessment basing on A.G. report and completion of reassessment without issue of notice to rebut the allegation if any was permissible and legally correct to hold that “production and or manufacturing of News Paper out of materials was not an activity of Manufacturing and processing of new identifiable goods?”

(ii) Whether the re-assessment has been correctly completed denying the manufacturing and processing of goods out of the consumables brought out the manufacturing of News Paper held previously was under the scheme of change of opinion?

4. Having heard learned counsel for the parties, the Court is satisfied to the above questions stand answered in favour of the Petitioner and against the Department by the Judgment of the Supreme Court in *Printers (Mysore) Ltd. and another v. Assistant Commercial Tax Officer and others (1994) 93 STC Page-95 (SC)*.

5. In that view of the matter, the questions are answered in favour of the Petitioner and against the Department and the impugned order of the Tribunal and corresponding orders to the ACST and STO are hereby set aside.

6. The revision petition is disposed of in the above terms.



(Dr. S. Muralidhar)
Chief Justice

(Chittaranjan Dash)
Judge

S. Behera