

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 57 of 2018

M/s. Janata Electricals

....

Petitioner

M/s. Bhabani P. Mohanty, Advocate

-versus-

The State of Odisha

....

Opposite Party

Mr. Sunil Mishra, Addl. Standing Counsel

CORAM:

THE CHIEF JUSTICE

JUSTICE M.S. RAMAN

ORDER

01.12.2022

Order No.

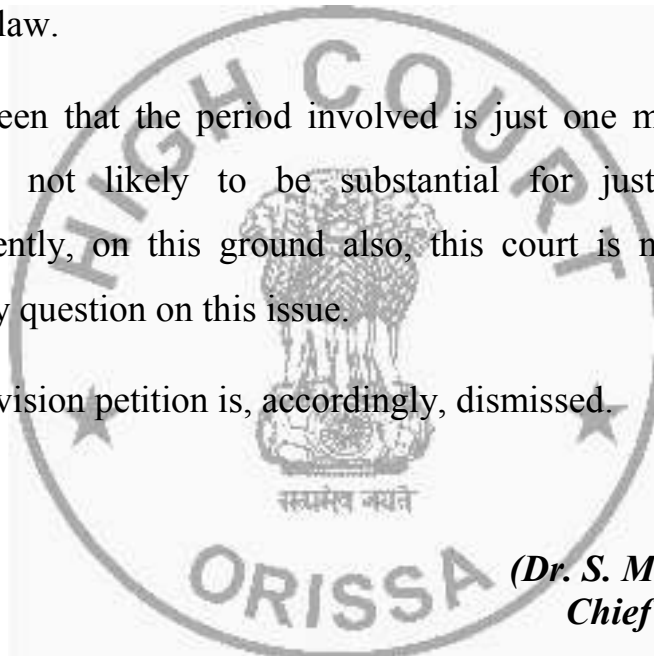
03. 1. This is a petition by the Assessee arising from an order dated 31st January, 2014 passed by the Odisha Sales Tax Tribunal, Cuttack dismissing the petition of Assessee in S.A. No. 247(V) of 2012-13 for the period 1st April, 2007 to 31st July, 2007 and 1st September, 2007 to 31st January, 2008.
2. One question urged concerns limitation. It was contended that the assessment should have been completed by 31st January, 2013, whereas the assessment order was passed on 15th December, 2014 and was therefore time barred under section 43(3) of the OVAT Act.
3. It has been pointed out by Mr. Sunil Mishra, Additional Standing Counsel that the assessment order came to be passed as a result of an order passed by the Tribunal earlier and therefore the extended period of limitation under section 49(2) of the OVAT Act was available to the Department. This has not being able to be

disputed and therefore, the Court declines to frame a question on that issue.

4. The other question urged is that for a short period of one month between 1st January, 2008 to 31st January, 2008, there was only a self-assessment under Section 39 of the Act which preceded reopening of the assessment for the said period under Section 43 of the OVAT Act and therefore, in terms of the decision of this Court dated 1st December, 2021 in STREV No. 64 of 2016 (*M/s. Keshab Automobiles v. State of Odisha*), the reopening of the assessment is bad in law.

5. It is seen that the period involved is just one month. The tax effect is not likely to be substantial for just one month. Consequently, on this ground also, this court is not inclined to frame any question on this issue.

6. The revision petition is, accordingly, dismissed.



(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

AKS/AKPradhan