IN THE HIGH COURT OF ORISSA AT CUTTACK
STREV No. 457 of 2008

M/s. Manisha Enterprises	....	***Petitioner***
		Mr. J.M. Pattnaik, Advocate

-versus-

State of Odisha, represented by the Commissioner of Sales Tax	...	***Opposite Party***
		Mr. S.S. Padhy, Addl. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE B.P. ROUTRAY

<u>Order No.</u>

<u>ORDER</u>
16.05.2022

06. 1. This revision petition was admitted on 3rd May, 2010 and the following question of law was framed:

> "Whether on the facts and in the circumstances of the case, the ld. Orissa Sales Tax Tribunal is justified in upholding the findings of the fora below when a contrary decision of this Hon'ble Court in case of *Tilakraj Mediratta vs. State of Orissa (1992) 86 STC 453*?

2. It is now pointed out that by virtue of Full Bench decision dated 20th February, 2015 in OJC No.13383 of 1999 (***Manisha Enterprises v. The State of Odisha***) the earlier decision in ***Tilakraj Mediratta vs. State of Orissa (1992) 86 STC 453*** has been affirmed.

3. In that view of the matter, the question framed is accordingly answered in the negative i.e. in favour of the Assessee and against the Department. Consequently, the impugned order dated 9th June,

2008 of the Odisha Sales Tax Tribunal, Cuttack (Tribunal) in S.A. No.1248/1998-99 is hereby set aside and the said matter is remanded to the Tribunal for a fresh decision in accordance with law.

4. S.A. No.1248/1998-99 will now be listed before The Tribunal on 11th July, 2022 for further proceedings.

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

6. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(B.P. Routray)
Judge

S.K. Jena/Secy.