IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV Nos. 22, 23, 24 and 25 of 2019

STREV No.22 of 2019

State of Odisha, represented by the Commissioner of Sales Tax	....	***Petitioner***
-versus-		
M/s. Balasore Alloys Limited	....	***Opposite Party***

STREV No.23 of 2019

State of Odisha, represented by the Commissioner of Sales Tax	....	***Petitioner***
-versus-		
M/s. Balasore Alloys Limited	....	***Opposite Party***

STREV No.24 of 2019

State of Odisha, represented by the Commissioner of Sales Tax	....	***Petitioner***
-versus-		
M/s. Balasore Alloys Limited	....	***Opposite Party***

AND

STREV No.25 of 2019

State of Odisha, represented by the Commissioner of Sales Tax	....	***Petitioner***
-versus-		
M/s. Balasore Alloys Limited	....	***Opposite Party***

Advocates, appeared in these cases:

For Petitioner	:	Mr. S.K. Pradhan Addl. Standing Counsel
For Opposite Party	:	None

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

Order No. **ORDER**
15.12.2022

02. 1. These four revision petitions by the Department arise out of similar set of facts involving the same parties and identical questions of law and are, accordingly, being disposed of by this common order.

2. The challenge by the State-Petitioner in the present revision petitions is to an order dated 5th April, 2019 of the Odisha Sales Tax Tribunal, Cuttack (Tribunal) in S.A. Nos. 70(ET) of 2017-18, 71(ET) of 2017-18, 72(ET) of 2017-18 and 73(ET) of 2017-18 respectively. By the impugned order, the Tribunal has held that determination of purchase value in the audit assessment was not permissible as it was beyond the audit visit report. It was further held that the procedure adopted in adjustment of refund amount of tax against export sales by adjusting with entry tax paid is not in accordance with law.

3. Having heard learned counsel for the Petitioner-State, the Court is not satisfied that the impugned order of the Tribunal gives rise to any substantial question of law. Similar issues have already been decided against the Department by this Court by its order dated 6th December, 2022 in STREV No.103 of 2014 *(Senior Divisional*

Mechanical Engineer, East Coast Railway, Khordha Road Division v. State of Odisha).

4. Accordingly, the revision petitions are dismissed.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S.K. Jena/Secy.