IN THE HIGH COURT OF ORISSA AT CUTTACK
STREV No. 340 of 2008

M/s. Orissa Premier Agencies .... ***Petitioner***
Mr. Ronit Ghosh, Advocate

-versus-

State of Orissa, represented by the Commissioner of Sales Tax ... ***Opposite Party***
Mr. Sunil Mishra, Addl. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

ORDER
26.04.2022

Order No.	
03.	1. This revision petition made by the Assessee arises from an order dated 25th May, 2007 passed by the Odisha Sales Tax Tribunal in S.A. No.723 of 2000-01.

2. Admit. The following question is framed for consideration:

> "Whether in the facts and circumstances of the case, the claim of deduction purportedly under Section 5(2)(A)(a)(i) of the Orissa Sales Tax Ac by the Petitioner is in violation of 2nd/5th proviso to Section 5(2)(A)(a)(ii) of the OST Act.?

3. In view of the common judgment dated 11th April, 2022 passed in STREV Nos.21 of 2008 and 30 of 2008 *(M/s. Rameswarlal Shyamsundar v. State of Odisha, represented by the Commissioner of Sales Tax)*, the question is answered in favour of the Assessee and against the Department. The STREV is disposed of.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Jena/Secy.