

**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**STREV No.271 of 2008**

***M/s Sri Sri Gour Sundar Rice and Oil Mills, Barpali, Sambalpur*** .... ***Petitioner***

Mr. Siddhartha Ray, Advocate

*-versus-*

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

Mr. S.S. Padhy, Additional Standing Counsel

**CORAM:  
THE CHIEF JUSTICE  
JUSTICE R.K. PATTANAIAK**

**ORDER  
11.05.2022**

**Order No.**

05. 1. The following question of law is urged for consideration by this Court by the Assessee in the present revision petition:

“Whether on the facts and in the circumstances of the case, the gunny bags (container) for packing rice is legally chargeable @ 8%?”

2. Mr. Siddhartha Ray, learned counsel appearing for the Petitioner seeks to place reliance on the decision of this Court in ***State of Orissa v. Habib Rahimutulla and Co. [1982] 51 STC 403 (Orissa)***. However, as rightly pointed out by the Tribunal in the impugned order, in the present case the Petitioner has separately charged for the gunny bags and collected tax thereon at 8%. Consequently, the above decision cannot be of any assistance to the Petitioner.

3. The Tribunal has committed no error in answering the question against the Assessee and in favour of the Department. This Court

does likewise. The revision petition is dismissed. LCR be returned forthwith.

***(Dr. S. Muralidhar)***  
***Chief Justice***

***(R.K. Pattanaik)***  
***Judge***

*S.K. Guin*

