

IN THE HIGH COURT OF ORISSA AT CUTTACK

RVWPET No.341 of 2012

M/s. Vyom Trade Link Pvt. Ltd. ***Petitioner***

Mr. P.K. Harichandan, Advocate

-versus-

State of Orissa and others

..... ***Opposite Parties***

Mr. Sunil Mishra, A.S.C.

CORAM:

THE CHIEF JUSTICE

JUSTICE M.S. RAMAN

Order No.

ORDER
31.10.2022

06.

Misc. Case No.68 of 2013

1. For the reasons stated, the delay in filing the review petition is condoned.
2. The Misc. Case is accordingly allowed.

RVWPET No.341 of 2012

3. The present petition seeks review of the judgment dated 9th October 2012 passed by this Court disposing of W.P.(C) No.5101 of 2012 filed by the present Petitioner.

4. It is seen that the impugned judgment was common to several writ petitions of which the present Petitioner's W.P.(C) No.5101 of 2012 was one. In para 9 of the judgment under review, four issues were framed for consideration, but none of those issues pertained to one of the points raised by the present Petitioner concerning local purchase of goods from other registered dealers who had brought the scheduled goods in question into the local

area. It is submitted that while the other issues decided in the judgment about entry tax leviable on imports into Odisha from place outside Odisha of goods have now been settled by the further judgment of the Supreme Court in appeals challenging the said judgment, the present Petitioner was not one of the Appellants in the Supreme Court and instead chose to file the present review petition.

5. On perusal of the judgment under review, it appears that the issues raised by the Petitioner challenging the assessment order on the ground that it did not deal with the question whether entry tax can be levied on scheduled goods purchased in said local area from another registered dealer of the same local area who brought the scheduled goods into the local area has indeed not been considered.

6. Therefore, on the above limited ground and exclusive to the present Petitioner, the judgment dated 9th October 2012 in W.P.(C) No.5101 of 2012 is recalled and the said writ petition is restored to the file of the roster Bench to be proceeded with in accordance with law.

7. The review petition is disposed of in the above terms. Issue urgent certified copy of this order as per rules.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge