IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.80 of 2013

State of Odisha .... ***Petitioner***
Mr. S. Mishra, ASC

-versus-

M/s. J.K. Paper Limited .... ***Opposite Party***
None

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

ORDER
12.07.2022

Order No.

02. 1. The revenue has challenged the order dated 8th May, 2013 passed by the Orissa Sales Tax Tribunal, Cuttack in appeals filed both by the Assessee and the Revenue in S.A. No.245 (ET) of 2006-07 and S.A. No.281(ET) of 2006-07.

2. The question sought to be urged for consideration by this Court by the Revenue is whether the entry tax component paid on the packing materials used by the Assessee can be deducted from the sale price?

3. In the impugned order while answering the in favour of the Assessee and allowing such deduction, the Tribunal has relied on an earlier order dated passed by the Tribunal in S.A. No.85-ET of 2004-05 on 22nd May, 2006.

4. Mr. Mishra contends that the said order dated 22nd May, 2006 is on an entirely different aspect and was not relevant for deciding the issue at hand.

5. However, on merits also the Tribunal has come to the conclusion that the entry tax paid on the packing materials purchased by the Assessee cannot be subject again to tax at the point of sale and to that extent the entry tax component was deductible from the sale price. The Court is unable to find any error having been committed by the Tribunal in arriving at the above conclusion. Consequently, no substantial question of law arises.

6. The revision petition is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

TUDU