

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 82 of 2013

M/s. Kansai Nerolac Paints Ltd. ***Petitioner***

Mr. Jagabandhu Sahoo, Senior Advocate

Ms. Kajal Sahoo, Advocate

-versus-

State of Odisha, represented by the ***Opposite Party***
Commissioner of Commercial Taxes

Mr. Sunil Mishra, Addl. Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAİK

ORDER
20.07.2022

Order No.

06. 1. The present revision petition arises from an order dated 8th June, 2013 passed by the Odisha Sales Tax Tribunal, Cuttack (Tribunal) in S.A. No.147 (ET) of 2009-10 for the period 1st April, 2005 to 30th June, 2006.
2. The following question is framed for consideration by this Court:
- “Whether the learned STO, Cuttack-I East Circle, Cuttack has power and jurisdiction to make audit assessment of the Petitioner who is a TIN dealer?”
3. The above question stands answered in favour of the Assessee and against the Department in view of the order dated 3rd December, 2021 of this Court in W.P.(C) No.31350 of 2011 (*M/s. Konark Gas & Tools, Cuttack v. State of Odisha*) which in turn refers to the decision of this Court in *Madras Cement Ltd. v. State of Odisha* [2007] 10 VST 187 (Ori).

4. Consequently, the question is answered in the negative i.e. in favour of the Assessee and against the Department and the impugned order of the Tribunal to that extent is set aside. Liberty is granted to the Department to initiate appropriate proceedings afresh in accordance with law.

5. The revision petition is disposed of in the above terms. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Jena/Secy.

