

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.86 of 2013

State of Odisha

....

Petitioner

Mr. Sunil Mishra, Standing Counsel

-versus-

***M/s. Panda Hardware Store,
Bhubaneswar***

....

Opp. Party

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

Order No.

**ORDER
13.07.2022**

02.

1. The Tribunal has only remanded the matter to the Assessing Authority for reconsidering the issues concerning “damage stock, reverse ITC etc.” since “the same do not form part of the audit visit report” while upholding the additions on the basis of the allegations contained in the said audit visit report. The Court is therefore not inclined to interfere to frame the questions as urged by the Department.

2. The revision petition is accordingly dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge