

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.4 of 2015

M/s. REFCEM PRIVATE LIMITED* *Petitioner

M/s. B.P. Mohanty, Advocate and associates
-versus-

State of Odisha* *Opposite Party

Mr. S.K. Pradhan, A.S.C.

**CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN**

Order No.

**ORDER
06.12.2022**

06. 1. While admitting the present revision petition on 4th November 2016, the following questions were framed for consideration by the Court:

“(i) Whether the Tribunal is correct in upholding the levy of entry tax @2% on Furnace Oil admittedly when Furnace Oil falls under Entry-7 of Part-1 of the Schedule appended to the OET Act which is exigible to tax @1%?”

(ii) Whether the Tribunal is correct in upholding the levy of entry tax @ 2% on HDPE Bags admittedly when HDPE bag falls under Entry-23 of Part-1 of the Schedule appended to the OET Act which is exigible to tax @1%?”

2. It is seen from the impugned order of the Tribunal in para 5 (b) that although the above questions were specifically raised before the Tribunal, it has not dealt such questions in the

impugned order dated 12th August 2014 in S.A. No.67 (ET)/2010-11 filed by the present Petitioner-Dealer.

3. Accordingly, the impugned order dated 12th August 2014 of the Tribunal is hereby set aside to the extent that the Tribunal has failed to answer the above two questions and S.A. No.67 (ET)/2010-11 is restored to the file of the Tribunal for rendering a decision on the aforementioned two questions concerning the appropriate rate of entry tax on both Furnace Oil and HDPE bags as far as the Dealer is concerned. The matter will now be listed before the Tribunal for directions on 19th January 2023, on which date the Petitioner-Dealer will appear either through an authorized representative or through a counsel. The Tribunal will endeavour to dispose of such appeal as expeditiously as possible preferably within a period of six months from that date.

4. The revision petition is disposed of in the above terms. LCR be returned forthwith.

5. Issue urgent certified copy of this order as per rules.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S.K. Guin