IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.12 of 2017

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

-versus-

M/s. Jagannath Chaudhury Engineers & Contractors. .... ***Opposite Party***
None

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
29.11.2022

Order No.

02. 1. Mr. Sunil Mishra, learned Additional Standing counsel appearing for the State presses the revision petition only in so far as the Tribunal has allowed deduction of Rs.74,71,408.00 towards purchase of Bitumen, which according to the Respondent-Assessee was purchased from a firm in the State of Andhra Pradesh by way of inter-state sale. The Tribunal noted that the goods purchased were utilized in the works contract performed within the State and, therefore, non-allowing of deduction was not correct.

2. The case obviously turned on facts. The Tribunal has been careful to clarify that "Of course before allowing deduction it has to be examined whether the tax has already been paid or not on purchase determined to the tune of Rs.74,71,408.00". In that view of the matter, the Court is of the view that the above observation of the

Tribunal in the impugned order dated 9th January, 2017 does not give rise to any substantial question of law.

3. The STREV is, accordingly, dismissed.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

MRS/Laxmikant