IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C). No.10392 of 2018

M/s. Sahoo Brothers Trading & Engineering …. ***Petitioner***

Mr. S.P. Mishra, Sr. Advocate
Mr. R.P. Kar, Advocate
Mr. Bhabani Prasad Mohanty, Advocate

-versus-

The Sales Tax Officer, Sambalpur-I Circle & Another …. ***Opposite Parties***

Mr. Sunil Mishra, ASC for CT & GST Organization

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
13.12.2022

Order No.

21. 1. In view of the judgment of this Court dated 1st December, 2021 in SREV No.64 of 2016 (***M/s. Keshab Automobiles v. State of Odisha***), which has been upheld by the Supreme Court of India by order dated 13th July, 2022 in Special Leave to Appeal (C) No.9912 of 2022 (***Deputy Commissioner of Sales Tax v. M/s. Rathi Steel and Power Limited),*** the impugned assessment order in so far as it concerned the period up to 30th September, 2015 is hereby set aside. The matter is remanded to the Assessing Authority, Cuttack-II Circle, Cuttack to rework the demand on the above basis and, after hearing the Petitioner, pass an appropriate order not later than 1st

March, 2023. For the said purpose, the matter will be listed before the Assessing Authority, Cuttack-II Circle, Cuttack on 31st January, 2023. If aggrieved by the revised demand, it obviously be opened to the Petitioner to seek appropriate remedies in accordance with law.

2. The writ petition is disposed of in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

MRS/Laxmikant