IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.71 of 2016

State of Odisha	....	***Petitioner***
		Mr. S.K. Pradhan, ASC
	-versus-	
M/s. Mayuri Jewellers	....	***Opposite Party***
		None

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
07.12.2022

Order No.

01. 1. The short question raised by the Revenue in the present revision petition concerns deletion by the Tribunal of the penalty imposed on the Assessee by the Assessing Authority under Section 10(2) of the Odisha Entry Tax Act, 1999. This Court has in the case of ***National Aluminium Co. Ltd. v. Deputy Commissioner of Commercial Taxes, (2012) 56 VST 68 (Ori)***, as further clarified by this Court by order dated 8th March, 2021 in RVWPET Nos.211, 212 & 213 of 2013 (***National Aluminium Co. Ltd. v. Deputy Commissioner of Commercial Taxes), 2021 (I) OLR 828***, held that the power of imposing penalty under Section 43 (2) of the Orissa Value Added Tax Act, 2004 (OVAT Act), corresponding to 10(2) of the Odisha Entry Tax Act, is discretionary one.

2. Consequently, the Court does not find it necessary to interfere with the impugned order of the Tribunal. No substantial question of law as urged by the State arises for consideration.

3. The STREV is, accordingly, dismissed.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

Laxmikant/Aks