

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.33 of 2015

***M/s. Laxmi Soap and Detergents
Private Ltd.***

Petitioner

Mr. Tushar Kanti Satapathy, Advocate
-versus-

State of Odisha

.... ***Opposite Party***
Mr. S.K. Pradhan, ASC

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

**ORDER
06.12.2022**

Order No.

06. 1. On 2nd March, 2017 the following questions were framed by this Court in the present petition for consideration:

“(A) Whether on the facts and circumstances of the case, the learned Tribunal is justified to hold that “Cash discount”/incentives which is given in accordance with the regular trade practice is not permissible?

(B) Whether on the facts and circumstances of the case, the learned Tribunal is justified to hold that cash discount/incentives got annually is not permissible deduction under section 2(46) of the OVAT Act?”

2. In view of the decision dated 6th July, 2022 of this Court in STREV No.25 of 2013 (***M/s. Sun Pharmaceuticals Industries Ltd. v. State of Odisha***), question No.(A) is answered in negative, i.e., in favour of the Assessee/Dealer (Petitioner) and against the Department.

3. In view of the answer to question (A), question (B) need not be answered.

4. The STREV is, accordingly, dismissed.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

MRS/Laxmikant

