

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.92 of 2009

Executive Engineer, Bhubaneswar *Petitioner*
Development Authority

Mr. Jagabandhu Sahoo, Senior Advocate

-versus-

State of Orissa represented by the *Opposite Party*
Commissioner of Sales Tax, Orissa,
Cuttack

Mr. S.S. Padhy, A.S.C.

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIAK

ORDER
27.06.2022

Order No.

06. 1. The short question that arises for consideration is whether the supply by the Petitioner of goods to the contractor on cost recovery basis for execution of the work of construction amounts to transfer of property in the goods and therefore will amount to sale?
2. It has been held by the Supreme Court in *Hindustan Steel Limited v. State of Orissa [1970] 25 STC 211* that supply of goods on cost recovery basis would tantamount the sale.
3. In that view of the matter, no substantial question of law arises. The revision petition is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge