IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.368 of 2008

State of Orissa, represented through the Commissioner of Sales Tax, Cuttack	....	*Petitioner*
		Mr. Sunil Mishra, ASC

-versus-

M/s. Hawkins Cooker Ltd., Rudrapur, Bhubaneswar	....	*Opposite Party*
		None

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

Order No. **ORDER**
26.04.2022

Misc. Case No.147 of 2013

03. 1. For the reasons stated therein, the application is allowed and the delay in filing the revision petition is condoned.

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2. The short question that arises in the present petition by the State arises from an order dated 31st October, 2007 passed by the Orissa Sales Tax Tribunal, Cuttack (Tribunal) in SA No.765/2004-05 for the year 2002-03.

3. The question sought to be urged is whether the Tribunal was justified in holding that the products sold by the Opposite Party-Assessee were basically aluminium utensils, which were to be taxed @ 4% or goods falling under any other item to be taxed @12%.

4. The Tribunal has in the impugned order taken the view that all the items sold by the Assessee "are made of aluminium and a metallic coating is applied to these utensils by a chemical process to make it non-stick. Therefore, these goods are basically aluminium utensils and are to be taxed @4%."

5. The view taken by the Tribunal appears to be a plausible one in the facts and circumstances of the case and particularly for the year in question. Consequently, the Court is not inclined to frame the question as urged by the Department.

6. The revision petition is accordingly disposed of.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

M. Panda

HIGH COURT
सत्यमेव जयते
ORISSA